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Agenda 2030: A bold enough framework towards sustainable, gender-just development?

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ABSTRACT

This article, from two members of Development Alternatives with Women for a New Era (DAWN), aims to provide a perspective from a long-standing south-based network in the global women's movement on the Sustainable Development framework for the next decades. It starts by highlighting some of the key remaining challenges for the advancement of women's human rights and gender equality, and then assesses the 2030 Agenda for Sustainable Development, and the outcome of the third International Conference on Financing for Development (the Addis Ababa Action Agenda) from a feminist perspective. It pays particular attention to three dimensions: economic and financial volatility, the role of the private sector, and the domestic resource mobilisation. Does the 2030 Agenda and its financing provide a foundation to enable us to tackle the structural obstacles that remain, advancing gender equality and women's human rights for the next decades?

El presente artículo, escrito por dos integrantes de DAWN, ofrece una perspectiva en torno al marco para el Desarrollo Sostenible trazado para las próximas décadas. La misma surge de una antigua red del movimiento global de las mujeres, localizada en el sur. Al respecto, el artículo resalta algunos de los principales retos que aún persisten para impulsar los derechos humanos de las mujeres y la igualdad de género, analizando enseguida —desde una perspectiva feminista—, la Agenda 2030 para el Desarrollo Sustentable y los resultados derivados de la Tercera Conferencia Internacional para la Financiación del Desarrollo (la Agenda de Acción de Adís Abeba-aaaa). En este sentido, se centra especialmente en tres dimensiones: la volatilidad económica y financiera, el papel desempeñado por el sector privado y la movilización de recursos nacionales. Finalmente, aborda la cuestión relativa a si la Agenda 2030 y su correspondiente financiamiento proporcionan los cimientos que permitan afrontar los persistentes obstáculos estructurales e impulsar la igualdad de género y los derechos humanos de las mujeres durante las próximas décadas.

Cet article, préparé par deux membres de DAWN, vise à fournir le point de vue d'un réseau de longue date basé dans l'hémisphère Sud faisant partie du mouvement mondial des femmes sur le cadre de Développement durable pour les prochaines décennies. Il commence par mettre en relief certains des défis clés qu'il reste à relever pour faire progresser les droits des femmes et l'égalité entre les sexes, puis évalue l'Agenda 2030 pour le développement durable, ainsi que le résultat de la troisième Conférence internationale sur le financement du développement (le programme d'action d'Addis-Abeba — *Addis Ababa Action Agenda,* AAAA) d'un point de vue féministe. Il accorde une attention particulière à trois dimensions :

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2030 Agenda; financing for development; women's human rights; financial volatility; private sector; domestic resource mobilisation

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volatilité économique et financière, rôle du secteur privé et mobilisation des ressources nationales. L'Agenda 2030 et son financement fournissent-il une fondation nous permettant de surmonter les obstacles structurels qui demeurent et de faire progresser l'égalité de genre et les droits de la femme au cours des décennies à venir?

Introduction

From a feminist point of view, the issue of sustainable development implies thinking about new forms of sustainable production, consumption, and distribution patterns. It requires redistribution of wealth, power, work, and time. It also implies avoiding assumptions about automatic links between economic growth and gender equality, and assessing specific patterns of economic growth, looking at their distributional effects according to gender, race, age, and context; their impact on the quantity and quality of job creation (and destruction), access to, and use of, resources and opportunities, and the distribution of care work. Each growth pattern needs also to be assessed for its environmental sustainability and its impact on global inequality.

The question is how to reorient economic dynamics towards sustainable and equality-oriented production, consumption, and reproduction patterns. Monetary policy and the financial sector should serve the needs of the real economy, and be oriented towards social progress, better standards of living, sustainability, and equality.

From this perspective, we believe that Agenda 2030 and its Sustainable Development Goals (SDGs) represent substantive progress since the Millennium Development Goals (MDGs). The inclusion of a stand-alone goal on gender equality and women and girls' empowerment, specific gender targets on different goals, and concrete means of implementation are all steps forwards. On the other side, the outcome of the Financing for Development Conference, the Addis Ababa Action Agenda (AAAA), also includes more references to gender equality and women's empowerment than previous commitments on financing for development.

In what follows, we review some of the structural economic obstacles for the realisation of women's rights, and assess how they are dealt with within the AAAA and the SDGs agreed as part of the Agenda 2030 for Sustainable Development. We examine whether the SDGs and AAAA commitments are comprehensive enough to overcome the development and women's rights challenges that the world faces currently.

The article starts by identifying some of the ways in which the new commitments represent a step forward. It then goes on to focus on three main areas of concern to us that remain, each of which have enormous potential impact on the likelihood of global progress on development and gender equality: economic and financial volatility, the role of the private sector, and the issue of domestic resource mobilisation.

The SDGs and AAAA: a brief look at the advances made, and global structural obstacles remaining

The 2030 Agenda for Sustainable Development (United Nations 2015b) includes 17 SDGs and 169 targets that will replace the MDGs from the period 2016–2030. There are several progresses comparing with the MDGs. First, the SDGs are the outcome of three years of delicate and relatively open negotiations. They incorporate the three dimensions of sustainable development (economic, social, and environmental), and they apply to all countries. Second, there is not only a dedicated goal to achieve gender equality and empower all women and girls (Goal 5), but also specific targets on different goals showing the link between women's rights and the three dimensions of sustainable development (that is, in Goals 1, 2, 3, 4, 6, 8, 10, 13, 16, 17). Third, there are goals that address common but differentiated responsibilities between countries, and therefore specific commitments for developed countries are included. This is the case for the goal to reduce inequality within and among countries (Goal 10), and for the goal to ensure sustainable consumption and production patterns (Goal 12). Fourth, there are means of implementation targets in each goal, and a dedicated goal on Means of Implementation (Goal 17), which contains actions in areas such as systemic issues, finance, trade, technology, data, and accountability.

Turning to the AAAA (United Nations 2015a): this aims to provide a financing framework for sustainable development. It combines public and private, and international and domestic resources. References to women's empowerment and gender equality are included in the different sections of the AAAA document. For instance, women's full and equal participation in the economy is recognised, and governments reiterated the need for gender mainstreaming (that is, the integration of a gender equality perspective into every aspect of development analysis and policy formulation), including targeted actions and investments in the formulation and implementation of all financial, economic, environmental, and social policies (Paragraph 6).

However, while there has clearly been some progress on getting gender equality and women's rights on to the international development agenda, at the moment questions remain about the SDG framework and the assumptions within it, the shape of the commitments agreed, the link with more comprehensive policy agendas such as the Beijing Platform for Action (1995), the Cairo Programme for Action on Population and Development (1994), states' obligations under international human rights agreements, and the extent to which the SDGs and the AAAA are useful to overcome the structural obstacles that remain,[1] for the realisation of women's rights.

Understanding the obstacles is crucial to identifying and countering the different threats to women's human rights, as well as the distance between established rights and the actual everyday lives of women. Governments recognise that progress in the implementation of the Beijing Platform for Action has been slow and uneven, that major gaps remain, and that obstacles, including structural barriers, persist.[2]

The multilateral processes in which governments participated in the process of defining and agreeing Agenda 2030, as well as the Action Agenda of the third international conference on Financing for Development, presented opportunities to tackle key obstacles to implementing the Beijing Platform for Action and advancing women's human rights (Bidegain Ponte 2015). The first of these obstacles is the financialisation of the global economy (that is, the process by which financial institutions and markets increase in size and influence over the entire economy). Added to this is the growing concentration of economic power in the hands of corporate elites, and unsustainable patterns of consumption and production. Associated political factors include the weakening of multilateralism (that is, all sovereign states agreeing on international norms, rules, and accountability mechanisms), and the lack of political will to tackle global imbalances and implement development policies based on human rights and equality.

Structural economic obstacles for the realisation of women's human rights

Gender power structures are embedded in global macro-economic activities, policy frameworks, and institutions. Global macro-economic policy frameworks and institutions are not gender-neutral, but they can hinder or curtail gender equality and women's human rights or, at the contrary, promote them. Yet despite the evidence of the tight connections between gender inequality and economic policies, and the advocacy and research activities of women's movements and networks including Development Alternatives with Women for a New Era (DAWN), gender equality has until now tended to be considered a domestic policy issue and has not therefore been prioritised in global economic policy forums (UN Women 2015).

In feminist economic analyses including DAWN's own, the structural economic barriers to women's economic autonomy and to the full realisation of their human rights have long been identified and exposed (Sen and Grown 1987). We recognise the interlinkages between gender regimes and other power structures, including the economic dynamic (Sen and Durano 2014). For instance, the processes of globalisation and financialisation are both implicated in the increase we are seeing of diverse forms of flexible work and precarious labour conditions. Trade liberalisation and the promotion of foreign direct investment go hand-in-hand with environmental degradation, population displacement, and deterioration in women's livelihoods. In this context, gender inequality is not an unintended consequence of macro-economic policies and development patterns; it is, instead, a predictable result of the dynamics that are rooted in unequal gender relations, and at the same time, reproduce them.

Some key features of economic dynamics explain the reproduction of gender inequality, and restrict the extent to which women can realise their human rights. Macro-economic policies all around the world promote economic growth, in the belief that this will, more or less automatically, lead to the creation of decent jobs, as well as improvements in overall well-being. However, it is seldom recognised that the unequal division of labour and the systemic role of unpaid and care work are an essential support for economic growth (Rodríguez Enríquez 2015). Feminist economists have extensively discussed the issue, and demonstrated a number of points which call the assumption of an automatic positive link between gender equality and economic growth into question. Below, we focus on three main areas of current and future concern, and explore how the SDGs and Agenda 2030 respond to these.

The need to confront economic and financial volatility and its impacts on gender inequalities and women's human rights

Over the past 30 years, global integration of unregulated financial markets – 'financial globalisation' – has increased the interconnectedness and interdependence of countries. The financial sector has grown in importance, dominating the real or productive economy. States have not yet evolved a system of international regulation in response to the process of financialisation of the economies. As a consequence, economic and financial volatility has amplified, and global inequalities have increased over the period. Short-term and speculative capital flows put at risk the debt sustainability and macro-economic stability of developing countries and often entail increased vulnerability and high social costs (UNCTAD 2015a).

Gender analyses of financial globalisation have shown how the costs of austerity measures, privatisation of government assets and services, cuts in public expenditure, welfare policies and social protection,[3] and in social services and infrastructure, have historically been and continue to be borne by women.[4] We know that there is a large amount of evidence showing how gender inequality is worsened by austerity policies, in which women's unpaid care work acts as a stabiliser and shock absorber of the economic and financial crises (see, e.g., Antonopoulos 2014).

In addition, evidence also shows how volatility of capital flows and speculative bubbles affects women in the labour market. Women are effectively assuming the costs of current failure to regulate markets in the form of unemployment, wages, and job insecurity. Unregulated global financial speculation has also led to the rise in prices that destabilise household budgets, and impact women's as caregivers and as small farmers. On the other hand, there is evidence that shows that during economic crisis, counter-cyclical policies (that is, policies aiming to reduce or neutralise socio-economic effects of economic downturns, for example by encouraging social spending and investment) which are gender-sensitive can reverse gender inequality trends (Esquivel and Rodríguez Enríquez 2014).

To what extent does Agenda 2030 mark a break with past failures to recognise the importance of the interconnections between gender inequality and the current unsustainable and inequitable globalised economic patterns and global architecture? Agenda 2030 does not explicitly recognise the link between women's human rights, gender equality, and the global economic governance and policies. However, some of the SDGs and their targets can support the efforts to revert the financialisation and global instability trends, and create enabling conditions to realise women's rights and equality, especially in developing countries.

It is positive that governments agreed to have a dedicated goal – Goal 10 – to reduce inequality between countries. Under this policy commitment, two important targets were included: (1) to ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions (Target 10.6) and (2) to improve the regulation and monitoring of global financial markets and institutions and strengthen their implementation (Target 10.5).

Also a step in the right direction is Goal 17, the SDG's 'means of implementation' goal, which contains a target to enhance global macro-economic stability, including through policy co-ordination and policy coherence (Target 17.13). Target 17.5 is dedicated 'to respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development'.

As suggested above, a more democratic system of global economic governance would be likely to reduce systemic vulnerabilities, global inequality, and the probability and size of future financial crises. It might also help to move the structural reforms needed to ensure compliance of the global economic and financial institutions with human rights, and environmental and gender equality standards.

However, it is important to highlight that 'enhanced representation' (Target 10.6) might not be sufficient. Many developing countries, including Least Developed Countries[5] remain effectively excluded from global decision-making, while at the same time they are affected by global instability and exposed to the contagion of financial crisis. A commitment to ensure full and equal representation of all developing countries in global decision-making and strengthen the role of the United Nations (UN) leading a human rights-based and pro-development reform of the multilateral economic and financial architecture would have been more appropriate.

Moreover, taking into account some of the limitations in the agreements to rebalance the power on the global economic and financial architecture, the references to respecting the right of all countries to have meaningful 'policy space' become even more crucial. Policy space refers to how international agreements and institutions in areas such as trade, investment, finance, and macro-economic policies of systemically important countries restrict the ability of states to implement their own policies. It is the capacity and right of each government to evaluate the trade-off between 'the benefits of accepting international rules and commitments and the constraints posed by the loss of policy space' (Doha Declaration, UN 2008, Paragraph 14).

In practice, the question of policy space highlights the contradictions and conflicts between international rules and domestic policies in the context of globalisation. To respect, and even enlarge, policy space, it is important not only to realise the right to development but also women's rights. For instance, counter-cyclical macro-economic policies that are gender-sensitive can expand social public expenditure in critical areas for women, to prevent women's employment from becoming ever more precarious, and to mitigate the impacts of food price speculation for small producers (many of whom are women) and poor households. Policies are needed which promote infant industries, female-intensive employment sectors, and small-scale women producers, and prevent them from unfair competition.

However, the scope of the above-mentioned policy commitments to respect policy space in developing countries can be reduced by the risk of re-interpretation of the goals, a danger that has come about due to the wording of the AAAA outcome document, approved in July 2015 by the governments at the third International Conference on Financing for Development in Addis Ababa. This was the result of very unbalanced negotiations between developed and developing countries (for a detailed analysis, see Women's Working Group on Financing for Development 2015).

At a late stage of the 2030 Agenda negotiations, developed countries and international financial institutions succeeded in including references to AAAA that potentially weaken commitments on the area of systemic issues relevant to international development including trade, debt, and policy space. According to Agenda 2030, the AAAA 'helps to contextualize the means of implementation targets' (Paragraph 62, Agenda 2030).

An example of this potential weakening effect of the AAAA is that it gives a role of supporting the International Monetary Fund (IMF) in its role as a permanent international financial safety net (Paragraph 107, AAAA). Yet the IMF has shown its lack of capacity to prevent the 2008 financial and economic crisis and to address its continued spill-over economic and social effects. A second example is that Target 17.5 on policy space might be limited by the references to the need to respect policy space being accompanied by a caveat of 'while remaining consistent with relevant international rules and commitments' (Paragraphs 21 and 63, Agenda 2030, retrieved from Paragraph 9, AAAA) and 'the importance for international financial institutions to support, in line with their mandates, the policy space of each country' (Paragraph 44, Agenda 2030).

To conclude, governments' commitment to 'strengthen the effectiveness of the support of the global economic system for development by encouraging the mainstreaming of a gender perspective into development policies at all levels in all sectors' (Commission on the Status of Women 2014, Paragraph 42, jj) has not been fully operationalised in Agenda 2030 and the AAAA. Ensuring that global macro-economic policies comply with women's human rights seems to be a challenge that will remain for the next decades.

The need for private-sector regulation to comply with women's human rights

The process of financialised globalisation over the past decades has also increased the power of transnational corporations (TNCs). In terms of sectoral composition, TNCs have expanded from manufacturing, towards the primary sector (including agriculture, forestry, fishing, and mining) and (in particular) services. The trade and financial liberalisation agenda, together with the deregulation and privatisation agenda, has provided a framework of growth across borders. The international mobility of TNCs has led to a fragmentation of production processes around the world, as well as a global race to the bottom in terms of tax, labour, human rights, and environmental standards.

In this context, the increase of women's labour participation has happened in a context of increasing gender-based discrimination and segregation in labour markets, both horizontally and vertically. Women are over-represented in low-paid and poor-quality jobs, and they are under-represented in senior positions. They continue to suffer from higher rates of unemployment and lower rates of employment than men, are less likely to participate in the labour force, and face higher risks of vulnerable employment (International Labour Organization 2015, 21). With trade liberalisation, some women in developing economies have found their access to employment expanded, improving their earning power in the short term. However, women are concentrated in unstable, low-paid dead-end manufacturing jobs (Seguino and Grown 2006). For instance, women involved in producing for global markets are over-represented in precarious work, including in export processing zones (EPZs) and as informal and home-based subcontractors. In certain contexts, gender wage gaps have contributed to boosting the competitiveness of export-oriented industries and therefore to economic growth (Seguino 2000). An example is the case of *maquilas*, which have dominated economic growth in Mexico and Central America (see Giosa Zuazúa and Rodríguez Enríquez 2010).

> As countries move up the value chain, and domestic markets develop, the 'optimal wage gap' should begin to diminish finally converging to zero. However, the pace at which convergence occurs, or for that matter, the viability of the inequality-based route to growth for countries with different forms of patriarchy, remains a matter of debate. It is possible that the suppression of women's wages in the face of rising female productivity is more feasible in highly patriarchal societies with repressive governments – as was the case in the East Asian economies for a considerable period of their industrialisation process – than it is in other semi-industrialising countries. (Kabeer and Natali 2013, 20, 21)

In this sense, it is important to highlight that governments agreed to achieve by 2030, full and productive employment and decent work for all women and men, and equal pay for work of equal value (Target 8.5) and to promote inclusive and sustainable industrialisation and foster innovation (SDG 9). These goals and targets are critical to promote productive diversification strategies in sustainable, value-added and female job-intensive sectors, particularly for developing countries.

However, in order to advance these goals, regulation of the private sector, especially transnational corporations, and a radical change in trade and investment rules are urgently needed. Unfortunately, three core issues in this regard are absent from the SDG and the AAAA. These are: (1) the process at the UN Human Rights Council to develop an international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other businesses; (2) the need to establish mandatory *ex-ante* and periodic human rights and gender equality impact assessments of all trade and investment agreements; and (3) the importance of reviewing investor-state dispute settlement clauses to ensure that the right of states to regulate in critical areas for sustainable development is protected.[6]

The asymmetry between enforced mechanisms to protect investor's rights, on one side, and voluntary guidelines to respect human rights, on the other, allows TNCs and other businesses to sue governments, but also limits the access to effective remedy for human rights violations against women, indigenous people, and other groups, perpetrated by transnational corporations and other businesses.

Governments agreed in the AAAA document to 'endeavour to craft trade and investment agreements with appropriate safeguards so as not to constrain domestic policies and regulation in the public interest' (Paragraph 91), but this is not sufficient to tackle the urgent reform of the current regime of more than 3,000 international investment agreements.[7] It might be difficult to implement the SDGs' commitment to enhance policy coherence for sustainable development (Target 17.14) without a deep reform of the global investment and trade architecture.

The corporate sector influence in the UN has been a sustained trend over the years. As an example, the Commission on Transnational Corporations and the United Nations Centre on Transnational Corporations (UNCTC), created in 1974, were dismantled in the 1990s. From the idea to establish a code of conduct for TNCs, the UN moved towards collaboration with TNCs and promoting voluntary reporting. Former Secretary-General

Kofi Annan launched the Global Compact in 1999 in Davos. Different 'Multi-stakeholder partnerships' have been promoted to accelerate the implementation of UN commitments. This approach has been further expanded under the mandate of Secretary-General Ban Ki Moon, and it is fully incorporated in the Agenda 2030 and AAAA (for more information about the role of business in the UN, see Adams and Martens 2015).

Agenda 2030 and the AAAA not only do not provide commitments to overcome the lack of regulation of the private sector, but instead endorse the private sector as a 'development actor' for the next decades. This carries risks of potential conflicts of interest, fragmentation of Agenda 2030 and its implementation, the problems of fund volatility and double-counting, the weakening of states' human rights obligations, and challenges to the principle of multilateralism. The legitimation of the private-sector role in the development architecture with no binding regulation, safeguards, and accountability mechanisms to ensure compliance with environmental standards and human rights obligations is one of the biggest failures of these 'new' development frameworks.

The financing modalities promoted in the SDGs and the AAAA, such as public–private partnerships (PPPs) and blended finance, combines official resources with private-sector resources. This approach blurs the line between public and private. Where proper safeguards are not established, risks associated with the provision of services might be socialised, while the profits privatised. At the same time, no mandatory rules and accountability mechanisms to ensure private-sector compliance with human rights principles were established.

The primary and distinctive role of the states in delivering sustainable development and fulfilling human rights and gender equality is not clearly acknowledged in the SDGs. Target 17.16 agrees to 'enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships'. The word 'complement' might imply that states have the primary role, but it is not explicitly said in the document. Instead, Agenda 2030 refers to the revitalised global partnership as 'participation of all countries, all stakeholders and all people' (2), 'bringing together Governments, the private sector, civil society … mobilizing all available resources' (Paragraphs 39 and 60, Agenda 2030). After hard negotiations between developed and developing countries, the AAAA includes one reference to an enhanced and revitalised global partnership that is 'led by Governments' (Paragraph 10, AAAA). Unfortunately, this crucial and positive reference was not included in the last round of the post-2015 negotiations, where selective paragraphs from the AAAA were incorporated in the Agenda 2030 text.

Reliance on partnership between the state and the private sector is questionable both on principles of equality and principles of efficient and sustainable development. As with trade liberalisation, the privatisation of social services and infrastructure spending, and the promotion of PPPs, has implications for poverty and inequality in a country since this kind of financing has different distributive consequences. The profit-seeking nature of the private sector with no state regulation often threatens the realisation of human rights, and worsens gender inequality.

Growing evidence shows that PPPs can be a very expensive method of financing, and can also put pressure on public expenditure in the medium and long term. These costs are often non-transparent and inaccessible to scrutiny and accountability. In many cases, PPP projects do not deliver outcomes as planned, due to delays, corruption, and weak delivery specifications (Romero 2015). Failures seem to be larger where state capacity to monitor and regulate is weaker (Development Co-operation Directorate 2014).

An example comes from the health sector. Evidence shows that existing PPPs in the field of health do not contribute to alleviating fiscal pressure, and frequently fail to deliver health care and other services needed by women, especially women living in poverty (Gideon and Porter 2014; Marriott 2014). PPPs in the agricultural sector, with high demands in terms of productivity and production outcomes, often exclude women farmers, who lack assets and time (International Fund for Agricultural Development 2014). Moreover, many PPPs in this sector are promoting agribusiness, with their associated environmental damage and displacement that threaten women's livelihoods (Serafini Geoghegan 2015, based on Munoz 2013).

Infrastructure, and specially social infrastructure, is key to guaranteeing women's access to health services, education, sanitation, and care services, so strong regulation and impact assessment before and during projects are very much needed. Yet there is very little evidence of infrastructure projects taking conscious action on gender equality. As such, the impact of PPP programming on infrastructure on women is often unplanned and unintended, and there may be no gender perspective when targets are set or outcomes are monitored (Mott MacDonald 2012, iv).

The private sector invests in areas that are profitable, by definition, but these may not be priorities for social development. In addition, they may also threaten the availability, accessibility, adaptability, acceptability, and quality[8] of social services and infrastructure they are expected to deliver. According to the World Health Organization (WHO), globally about 150 million people suffer financial catastrophe annually from paying for health care, while 100 million are pushed below the poverty line (WHO 2010, 9). As the 20-year review of the Cairo UN International Conference on Population and Development (ICPD +20) process has recognised, one of the fundamental problems in implementing the ICPD Platform for Action has been unequal accessibility and affordability of sexual and reproductive health and rights services (Germain *et al.* 2015). Women are over-represented in low-income households, and are most affected by increased tariffs in social services, both as recipients and as carers for dependants in the absence of other options. Any increase in women's unpaid care work affects their ability to take part in other economic, educational, social, or political activities.

Two targets of Agenda 2030 promote multi-stakeholder partnerships explicitly (17.16 and 17.17). During the Third Conference on Financing for Development in July 2015 and the UN Post 2015 Summit in September 2015, several multi-stakeholder partnerships in specific areas such as health, education, and food (including the Global Financing Facility in support of Every Women, Every Child) were launched with no clear accountability mechanism attached. Yet in this, the idea of a global partnership, which is based in the principle of international co-operation between developed and developing countries (see the Monterrey Consensus, Paragraph 4) has been distorted.

The limits to domestic resource mobilisation for financing for gender equality and women's rights

Both the inclusion of a stand-alone SDG on gender equality, as well as the fact that concerns about women and girls' empowerment appear in the outcome document of the AAAA, justify calling for resources to finance women's rights. There are three instances where this is explicitly tackled in the AAAA. First, there is one specific mention of gender budgeting (Paragraph 30), with governments committing to promote this type of policy. Second, there is a call for governments to track and report on Official Development Assistance (ODA) resource allocations for gender equality and women's empowerment (Paragraph 53). Third, there is a great emphasis on women's 'financial inclusion' (Paragraph 39) as the way to guarantee women's access to economic resources.

While the above is relevant, it is a limited perspective. For instance, women's financial inclusion should be queried as a concept, given the evidence that proves that microfinance has, in certain circumstances, created dangerous levels of indebtedness among poor women, particularly when provided by for-profit financial institutions or intermediaries (Karim 2011). Therefore, microfinance should not be provided without effective regulation and measures to ensure greater financial literacy for women.

While the reference to ODA is positive, there is no commitment to scaling up the share of ODA to realise women's rights in order to close the financing gap. Moreover, the commitment to track and report the scarce resource allocations for gender equality and women's empowerment becomes insignificant if we consider that for each dollar going to developing countries as ODA in 2012, over US$10 came out as illicit financial flows (Kar and Spanjers 2014, 12). Moreover, the vast majority of illicit financial flows are due to trade misinvoicing (Kar and Spanjers 2014).[9] So, it is important to expand the framework from ODA allocated to gender equality to tackle the opacity of the global financial system that allows these practices to happen.

The resistance of developed countries to proceed in this way was made clear during the Addis Ababa negotiations, where they consistently and strongly objected to the establishment of an inter-governmental body on tax matters, with universal membership and civil society participation under the UN auspices. This body would set guidelines and supervise government activities to tackle illicit financial flows and tax evasion properly, and to address inequalities within and between countries. This body should be provided with an appropriate mandate and the necessary resources for technical and administrative support, as well as providing it with gender expertise and mandating it to review tax incentives and structures at the national, regional, and global level, in compliance with human rights obligations, gender equality, and environmental standards. Without concrete steps towards tackling the transfer of resources from the South to the North, the capacity of developing countries to raise taxes and mobilise domestic public resources for gender equality is limited by revenue losses from tax-dodging, tax exemptions, reduction of tariffs, and the spill-over effects of developed countries' tax rules.

Reducing inequalities is one of the strongest commitments of Agenda 2030. In this regard, Target 10.4 calls for government to 'adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality'. In the same spirit, AAAA calls for progressive tax systems. However, the actual commitment to do so is limited and problematic, and does not avoid gender bias. Taxation affects women and men differently because of their unequal status as workers, producers, consumers, asset-owners, and unpaid care providers. The AAAA commitment of broadening the tax base by continuing efforts to integrate the informal sector into the formal economy (Paragraph 22, AAAA) could, in practice, negatively affect self-employed women, including market vendors, farmers, and those in micro- and small-scale enterprises. The danger is that women, who are over-represented in these groups, end up bearing a disproportionately high tax burden while big corporations and rich individuals continue to benefit from tax avoidance and evasion.

With all these issues in mind, it is important to go back to the principles of the Monterrey Consensus, which recognises interconnections at different scales of globalisation, and, as a result, shows that domestic public resources can only be mobilised at scale if some global rules that limit national policy space are addressed. This would provide a reasonable starting point for increasing resources to finance public policies that address women's rights and gender equality.

Conclusion

Despite Agenda 2030 and SDGs signalling progress since the MDGs, the global development frameworks are still weak to tackle some of the economic structural obstacles for the full realisation of women and girls' rights. Furthermore, the AAAA is a retrogressive step. The dynamic of financialised globalisation, which is the root for macro-economic instability, persistent crisis, and their negative impact on women and equality, is still not being strongly challenged or confronted. While there is a call to reduce inequality between and within countries, there is a persistent resistance to rebuild the global economic and financial architecture and to agree on multilateral frameworks to revert the flows of resources from the South to the North and to regulate the private sector.

Despite this resistance, in the implementation phase, the policy space to fulfil women's rights could potentially be further enlarged. This critically needs to take place if positive change is to happen for women, development, and the planet. The human rights, gender equality, and environmental dimensions of macro-economic policies should be fully recognised; counter-cyclical policies and *ex-ante* and periodic human rights and gender equality impact assessments of all trade, investment, financial, and tax policies need to be implemented. Moreover, the primary and distinctive role of states in delivering sustainable development and fulfilling human rights and gender equality as part of a global partnership for development should continue to be at the core. Governments need to be able to mobilise the maximum available resources by progressive means, if they are to realise women's human rights and gender equality including by financing comprehensive social protection systems, providing universal access to quality social services, social infrastructure, sexual and reproductive health services, quality education, care services, and gender-sensitive productive diversification and employment policies. At the same time, mandatory rules and accountability mechanisms to ensure private-sector compliance with women's human rights and environmental standards will continue to be an urgent priority for the next decades.

Notes

1. For an updated review of the status of women, see UN Women (2015).
2. See Paragraph 4 of the *Political Declaration on the Occasion of the Twentieth Anniversary of the Fourth World Conference on Women* (Commission on the Status of Women 2015).
3. Social protection is gendered and less likely to be available to women because access to benefits is usually mediated by the labour market, where women's participation is weaker (than men's).
4. See the report of the Special Rapporteur on Extreme Poverty and Human Rights (2014), UN Women (2015), and UN Women (2014), among other resources.
5. Least Developed Countries (LDCs) is a category of low-income countries confronting severe structural impediments to sustainable development due to structural, historical, and also geographical reasons. There are currently 48 countries designated by the UN as LDCs.
6. For more information, see UN Human Rights Council (2015), www.ohchr.org/EN/HRBodies/HRC/WGTransCorp/Pages/IGWGOnTNC.aspx (last checked by the authors 22 December 2015).
7. UNCTAD proposes the following reform actions: (1) overcoming the systemic shortcomings of international investment agreements, (2) addressing the imbalance between the rights and obligations of States and investors, (3) revising the investor–State dispute settlement system, and (4) ensuring that investment agreements properly contribute to inclusive and sustainable development. Moreover, UNCTAD is also recommending that the reform process should harness investment for inclusive and sustainable development, while minimising conflicts and maximising synergies with other public policies, such as environmental protection and human rights (UNCTAD 2015a). For more information about the need to reform the international investment agreements regime to comply with the SDGs, see also UNCTAD (2015b).
8. In order for states to fulfil their human rights obligations, the four above-mentioned interrelated standards should be met. Further elaboration on those elements can be found in the General Comment No. 14 of the Committee on Economic, Social and Cultural Rights, http://daccess-dds-ny.un.org/doc/UNDOC/GEN/G00/439/34/PDF/G0043934.pdf?OpenElement (last checked by the authors 8 February 2016).
9. Trade misinvoicing is a method of moving money illicitly across borders, which involves deliberately misreporting the value of a commercial transaction on an invoice submitted to customs. "In 2012, ODA (for the developing countries included in this report) was measured at US$89.6 billion, according to the World Bank. As this report has found, illicit outflows from the developing world amounted to US$991.2 billion in that same year" (Kar and Spanjers 2014, 12). From 2003 to 2012, US$6.6 trillion left developing country economies illicitly (Kar and Spanjers 2014, 25).

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