

**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**

**CSW68 Agreed Conclusions**

1. The Commission on the Status of Women reaffirms the Beijing Declaration and Platform for Action, the outcome documents of the twenty-third special session of the General Assembly 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, the Convention on the Elimination of All Forms of Discrimination against Women and the Convention on the Rights of the Child, and the Optional Protocols thereto, as well as other relevant conventions and treaties, such as the International Covenant on Economic, Social and Cultural Rights, the International Covenant on Civil and Political Rights, the Convention on the Rights of Persons with Disabilities, the International Convention on the Elimination of All Forms of Racial Discrimination and the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families 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 Development 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 Action and the outcome documents of its reviews. It recognizes that the 2030 Agenda, the SIDS Accelerated Modalities of Action (SAMOA) Pathway, the Sendai Framework for Disaster Risk Reduction 2015–2030, the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, the New Urban

Agenda, the World Summit for Social Development and the political declaration of the high-level meeting on universal health coverage 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 perspective. The Commission recalls the Paris Agreement adopted under the United Nations Framework Convention on Climate Change.

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, the United Nations Declaration on the Rights of Indigenous Peoples and the New York Declaration for Refugees and Migrants.

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 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 experience higher poverty risks and 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 USD \$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 is 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% of the food produced globally and that they represent 70% 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 that occurs through or is amplified by the use of technology, and the significant physical, sexual, psychological, social, political and economic harm 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 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 which is comprised of actions aimed at making women financially dependent

or exerting abusive control of finances, and recognises 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 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, leadership are among key factors in breaking the cycle of gender inequality and 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 on the basis of 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 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 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, as well as 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 percent 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, 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 labor 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, and which 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 they need, based on 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 of 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 fulfillment 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, 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 therefore a gender-responsive approach should be taken in the design, development, deployment and use of digital technologies related policies 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, limited access to education, women's employment,

healthcare 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 they face, and 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 in 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, public services, as well financial services, employment and decent work for women and economic resources, including land and natural resources. It further stresses the importance of promoting awareness and understanding of their rights and ensure 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, 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 fulfill 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; as well as 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-centered 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 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-centered 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 policy making 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 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 reduce inequality through redistribution, and 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 and exacerbate the challenges faced by women and girls living in poverty including multi-dimensional poverty. It also

recognises 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 sets 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; 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 microbusinesses, are often confronted with major barriers to equally accessing financing, financial institutions, financial services, as well as 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 SDG financing gap through an SDG 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, 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 recognises 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) Fulfill 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, the Doha Declaration on Financing for Development, 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; 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 in 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 healthcare 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;

(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 expanding 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, grassroots 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 subject 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 labor and employment policies that respect relevant international labor 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, 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, protecting women against abuse and discrimination, including during pregnancy and maternity, 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, 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, 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 incomes, 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 to 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 to diversify 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 that will contribute to eradication of poverty;

(cc) Encourage the private sector, as outlined in the UN Guiding Principles on Business and Human Rights, to contribute to the fulfillment of the right of women, including women living in poverty, to the enjoyment of just and favorable conditions of work, to develop and strengthen workplace environments and institutional practices that value them and offer them equal opportunities, including through ensuring that gender equality and the empowerment of all women are considered a necessary dimension of human resources management also based 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, inheritance rights, including diverse types of land tenure;

(ee) Take measures to prevent, detect, address and end all violence experienced by women that is comprised of 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, healthcare, 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, to 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 recognise 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 schools 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, STEM education, 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 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 to, including through universally accessible primary health care and support services and social protection mechanisms, 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, through 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 dependents;

(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 of for all workers, including those in precarious work and low paid sectors where 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 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 fulfill 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 programs, 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 fulfill 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 as well as 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 cosigner 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 a 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 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, 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 through taking steps towards a 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, and 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, 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 promotion of gender equality;

(III) 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. Acknowledge that these measures can enhance fiscal space for investments for all woman and girls living in poverty.

(mmm) Consider, as appropriate, stronger debt management initiatives, for some low- and middle income countries that were not part of the existing debt relief initiatives, which now have large debt burdens that may create constraints mobilizing the resources needed to achieve sustainable development goals, gender equality and 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 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 to advocate for protecting and promoting the rights 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 labor policy and programme design and implementation; and support these organizations to advocate 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 on 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 defense, 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, through providing financial, technical and human resources, including for developing countries, from all sources to collect, analyze, 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 policy-making, 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 all relevant stakeholders in the systematic collection and analysis of comprehensive and disaggregated data to address challenges faced by women and girls living in or at risk of poverty to inform policy and program 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 recognise 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 for Sustainable Development 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 for Sustainable Development towards achieving gender equality and the empowerment of all women and girls in addressing poverty and strengthening institutions and financing with a gender perspective.