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## Commission on the Status of Women

### Sixty-eighth session

11–22 March 2024

Item 3 of the provisional agenda\*

**Follow-up to the Fourth World Conference on Women and to the twenty-third special session of the General Assembly, entitled “Women 2000: gender equality, development and peace for the twenty-first century”**

## **Discussion guide for the ministerial round tables to be held under the priority theme “Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective”**

Note by the Secretariat

### I. Introduction

1. In its resolution [2022/4](#) on the future organization and methods of work of the Commission on the Status of Women, the Economic and Social Council decided that the session of the Commission would include a ministerial segment to reaffirm and strengthen political commitment to the realization of gender equality and the empowerment of women and girls, as well as their human rights, and to ensure high-level engagement and the visibility of the deliberations of the Commission, and that the segment would include ministerial round tables or other high-level interactive dialogues.

2. In accordance with the multi-year programme of work of the Commission, as contained in Economic and Social Council resolution [2020/15](#), the Commission will consider “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” as the priority theme for the sixty-eighth session, to be held from 11 to 22 March 2024. Further to that decision, it is proposed that the Commission hold ministerial round tables at that session to provide ministers with opportunities for high-level engagement on key issues arising under the priority theme.

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\* [E/CN.6/2024/1](#).



## II. Organizational matters

### A. Theme and topics

3. Under the priority theme, the Commission will hold four ministerial round tables on the following two topics:

(a) Mobilizing financing for gender equality and the empowerment of all women and girls: policies and strategies to end women's and girls' poverty;

(b) Good practices for strengthening institutions and maximizing financing to achieve gender equality and empower all women and girls.

4. The ministerial round tables will be focused on the exchange of experiences, lessons learned and good practices in relation to the proposed topics. Ministers will be invited to highlight the steps and measures that are necessary to ensure that national responses effectively contribute to the achievement of gender equality and the empowerment of all women and girls, and the full enjoyment of their human rights, through 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.

### B. Participants

5. The round tables will provide ministers with the opportunity to engage in dialogue and discussion. They will be open to all Member States and observers.

6. Ministers are invited to indicate, in advance and no later than 23 February 2024, the round table in which they would prefer to participate, as well as their second preference, should the first choice be oversubscribed. Approximately 20 to 25 ministers are expected to participate in each round table. Each delegation is expected to speak in only one round table. While the Chairs of the ministerial round tables will have a list of ministers who have signed up for each round table, no list of speakers will be prepared in advance. The Chairs of the ministerial round tables will guide the discussion with a view to promoting interaction. Statements will be delivered through interventions by ministers physically present in the room at United Nations Headquarters only. Interventions are not to exceed three minutes and emphasis will be placed on dialogue. Ministers will be encouraged to ask questions and comment on interventions made during the dialogue. Written statements are strongly discouraged. In order to ensure time management, microphones will be automatically muted when the allotted time limit has been reached.

### C. Times and locations

7. The round tables will be held at Headquarters, in New York, on Tuesday, 12 March 2024, from 10 a.m. to 1 p.m. and on Wednesday, 13 March 2024, from 10 a.m. to 1 p.m., as set out in the table below.

<i>Round table topic</i>	<i>Time</i>	<i>Location</i>
Mobilizing financing for gender equality and the empowerment of all women and girls: policies and strategies to end women's and girls' poverty	12 March, 10–11.30 a.m.	Conference room 4

<i>Round table topic</i>	<i>Time</i>	<i>Location</i>
Good practices for strengthening institutions and maximizing financing to achieve gender equality and empower all women and girls	12 March, 11.30 a.m.– 1 p.m.	Conference room 4
Mobilizing financing for gender equality and the empowerment of all women and girls: policies and strategies to end women's and girls' poverty	13 March, 10–11.30 a.m.	Conference room 4
Good practices for strengthening institutions and maximizing financing to achieve gender equality and empower all women and girls	13 March, 11.30 a.m.– 1 p.m.	Conference room 4

#### D. Outcome

8. The outcomes of the round tables will take the form of Chairs' summaries, prepared in consultation with the regional groups through the members of the Bureau.

### III. Items for discussion in the round tables

#### A. Background

9. The discussion under the priority theme will provide the Commission with an opportunity to consider the topic in the context of how gender-responsive action across the relevant areas can accelerate the full and effective implementation of the Beijing Declaration and Platform for Action, the 2030 Agenda and the decade of action through the development and implementation of gender-responsive, pro-poor laws and policies, supported by sustained financing and accountable institutions, to end women's and girls' poverty in all its dimensions.

10. During the round tables, ministers will be invited to consider the questions in the discussion guide below and to highlight recent policies, legislation, regulations, programmes and strategies that have proved successful in mobilizing financing for investments to end women's and girls' poverty, including through the promotion of decent work, enhanced social protection, social infrastructure, the care economy and public services.

11. Ministers may share recent strategies and experiences that have supported the expansion of fiscal space to end poverty; strengthened public institutions for accountability; ensured the full, equal, effective and meaningful participation of women living in poverty; increased the quality and availability of multidimensional poverty data; and fostered new development strategies towards sustainable economies and societies. Ministers are encouraged to use the discussion guide and consult the report of the Secretary-General on the priority theme ([E/CN.6/2024/3](#)).

#### B. Discussion guide

##### **Mobilizing financing for gender equality and the empowerment of all women and girls: policies and strategies to end women's and girls' poverty**

12. Women experience higher poverty rates than men overall and the gender poverty gap is projected to persist into midcentury. Currently, 10.3 per cent of women are living in extreme poverty and if current trends continue, an estimated 8 per cent of

the world's women will still be living on less than 2.15 dollars per day by 2030. Structural discrimination, pervasive gender norms and stereotypes intersect with economic deprivation to limit access of women and girls to land, health care, education and the labour market. This results in multiple and compounding deprivations, including the denial of the right to a decent standard of living.

13. Eradicating women's and girls' poverty requires financing, from all sources, to enhance women's empowerment through the provision of decent work for women, accessible public services, social infrastructure, social protection and sustainable infrastructure. Fiscal space for these investments is predicated on a conducive global and national financial system. The asymmetry in the global financial safety net, however, has meant that developing countries have limited access to and/or limited allocations of financing which is required to meet the needs of people. Moreover, debt burdens hamper the fiscal space available to reduce inequality and invest in essential services, and insufficient international tax cooperation has enabled high levels of illicit financial flows which drain countries of vital revenues.

14. Fiscal policies need to be designed based on robust gender analysis, which can provide data and evidence of the needs of women living in poverty. Domestic public resources continue to be the primary source of financing for public goods and services and for addressing inequality and poverty. To mobilize domestic public resources equitably, Governments need to consider how to shift tax composition towards progressivity, including by increasing corporate taxation and introducing wealth taxes and capital gains taxes while simultaneously reducing regressive taxes which are more burdensome for women living in poverty. Resource mobilization should command public trust and be based on principles of openness, transparency and equitable treatment.

15. Ministers are invited to consider the following questions:

(a) How can Governments and international financial institutions integrate a gender perspective into global financial safety nets?

(b) What measures can Governments take to significantly increase resources for addressing women's and girls' poverty through the mobilization of financial resources from all sources (public, private, national and international)?

(c) What are good practices in designing progressive taxation policies based on gender analysis?

(d) What do Governments view as important sources of additional financing that can be mobilized equitably and targeted to address women's and girls' poverty?

#### **Good practices for strengthening institutions and maximizing financing to achieve gender equality and empower all women and girls**

16. Strong and accountable institutions are necessary for maximizing financing for gender equality. Economic institutions that are representative and diverse can drive pro-poor, inclusive and gender-responsive economic policies. Women's participation in those institutions is essential for combating gender bias and stereotypes both in policymaking and in policy outcomes. Structural barriers continue to prevent many women from attaining leadership roles in economic policymaking. While ministries of finance determine the scope and direction of national fiscal policy, they often have limited capacity to analyse the gender impacts of fiscal policy, including of taxation and spending. Similarly, central banks often lack the capacity for gender analysis of monetary policy. Other institutions, including national mechanisms for gender equality and women's empowerment, are also critical actors with respect to strengthening cross-sectoral policy development and supporting greater policy

coherence for gender equality and women's empowerment. They often contend, however, with resource constraints and lack of authority within government.

17. Economic institutions such as ministries of finance can strengthen gender analysis in national and local budgetary processes to maximize financing for gender equality and the empowerment of women and girls. Through gender-responsive budgeting, Governments can analyse gender impacts of budget policies and decisions and target budgetary allocations to policies that support gender equality and address women's and girls' poverty. Central to these efforts is strengthening the timeliness and accessibility of public data on gender budget allocations and expenditures so that Governments and other stakeholders can follow public resource flows and evaluate the extent to which public investments address the needs and priorities of women and girls living in poverty.

18. The economic and institutional changes required to end women's poverty demand a shift towards new development strategies grounded in human rights and centred on the care of people and the planet. Maximizing financing for investments in the care economy can reduce women's and girls' poverty, while public spending on social infrastructure produces positive spillover benefits and enhances productivity of the economy. Investments in quality and accessible public services support development of human capabilities, reducing the burden of unpaid care work, and contribute to decent work for women.

19. Ministers are invited to consider the following questions:

(a) What are good practices for enhancing women's equitable participation and leadership in economic institutions and their role(s) in driving gender-responsive, pro-poor economic policies?

(b) What measures are Governments taking to strengthen the authority, resource base and technical expertise of public institutions, including national mechanisms for gender equality and the empowerment of women and girls?

(c) What are good practices for integrating gender equality into national planning and budgeting for the effective targeting of public financing towards policies that address women's and girls' poverty?

(d) What measures are Governments taking towards achieving new development strategies for sustainable economies, with a focus on maximizing financing for investments in the care economy and quality and accessible public services?