

A close-up photograph of a woman and a young girl. The woman, in the upper left, wears a white headscarf and a red patterned top, smiling slightly. The young girl, in the lower right, has dark hair and is wearing a white top, looking directly at the camera with a neutral expression. The background is blurred, showing other people in similar attire.

**Realising the
vision for
gender justice:**
what needs to
change in 2015

March 2015

Christian Aid is a Christian organisation that insists the world can and must be swiftly changed to one where everyone can live a full life, free from poverty.

We work globally for profound change that eradicates the causes of poverty, striving to achieve equality, dignity and freedom for all, regardless of faith or nationality. We are part of a wider movement for social justice.

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Cover photo: 'The most difficult thing is having to touch and lift the human excrement. Even though I wash my hands afterwards, which gets rid of the smell, the essence of the work is still there.' Charanj Kaur (pictured with her daughter, Ambala) is one of India's estimated 1.3 million manual scavengers. They clear excrement from latrines that are not plumbed into the sewage system. The majority of manual scavengers are Dalit women, the lowest of the Hindu caste hierarchy. With no protection from the vomit-inducing smell or the risk of disease, these women face daily humiliation and discrimination, and are forced to live in dehumanising poverty. The work has been called both a form of caste discrimination and a form of gender violence. Our partner Safai Karmachari Andolan (SKA) is challenging the system that ensnares women in this degrading occupation. It has helped to reduce the numbers of manual scavengers in some states and is supporting Charanj and others like her to find alternative work. Credit: Christian Aid/Johanna Rogers

Introduction

As women's rights activists, including those from the faith community, prepare to celebrate the 20th anniversary of the Beijing Declaration and Platform for Action (BDPfA),¹ stories coming from many parts of the world remind us that women are still denied their human rights in the most brutal ways, just because they are women.

We are still a long way from achieving gender equality, which is crucial for the full realisation of human rights, eradication of poverty and achievement of sustainable development. Without greater equality between women and men, our responses to other pressing issues, such as economic inequality and climate change, will be partial and insufficient.

Christian Aid, a member of ACT Alliance,² through its programmes with local partners and its policy and advocacy work, is focusing on responding to the challenges that **financing** and **social norms** present to gender equality.

The BDPfA, agreed at the Fourth World Conference on Women in 1995, provided a comprehensive and hugely powerful framework to advance women's rights around the world in all aspects of life. The BDPfA recognised the need for a gendered analysis of legislation, public policy and implementation in all fields, from the economy and work to health and education. It adopted and promoted the principle of 'gender mainstreaming' as the global strategy for achieving gender equality by 'making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and social spheres'.³ Despite the comprehensive nature of the BDPfA and the legally binding value of ratified human rights instruments – in primis the Convention to Eliminate All Forms of Discrimination Against Women (CEDAW)⁴ – progress towards gender equality has been slower than expected.

The regional reviews 20 years after the agreement of the BDPfA highlight the progress that has been achieved in women's education, participation and health, but statistics on the status of women are shocking:

- **women earn less than men for equal work and are more likely to work in low paid and precarious jobs⁵**
- **35% of women worldwide experience either physical and/or sexual violence from intimate partners or sexual violence from someone who is not a partner⁶**
- **around the world, less than 22% of parliamentarians are women⁷**
- **more than 220 million women in the developing world are not able to access modern contraceptive methods.⁸**

2015 is the year in which a new development framework (the Sustainable Development Goals, or SDGs) and its financing mechanism will be finalised, and governments have a once-in-a-generation opportunity to ensure the new commitments realise the promise of Beijing within the next 15 years. The Commission on the Status of Women should retain and strengthen its role as the global policy-making forum on women's rights and gender equality to support such progress.

Show us the money: the challenge to fund commitments for gender equality

One of the main obstacles hindering progress towards gender equality, as identified in 2014 by regional reviews, is lack of resources to implement the commitments of Beijing. Despite specific guidance provided in the BDPfA and in CEDAW, we have not seen the step change required to revolutionise the way resources are identified and allocated to fund work on women's rights and advance gender equality, and this is true for both aid allocations and domestic resource mobilisation (DRM). In particular, despite ample evidence attesting how women are disproportionately affected by global and regional economic shocks,⁹ there is still a huge gap in understanding and applying global and national economic policies to support progress towards gender equality.

Aid that helps gender equality

The Millennium Development Goals (MDGs) brought about an upward trend in aid from donor countries aimed at gender equality. It was concentrated in education and health, but other areas of women's rights – such as economic empowerment and sexual and reproductive health and rights – have faced consistent funding gaps.

According to the analysis of the Organisation for Economic Cooperation and Development's (OECD) Development Assistance Committees,¹⁰ the share of aid in support of family planning has declined as a share of aid-to-population policies and programmes from 71% in 1995 to around 20% in 2011.¹¹ In 2009-10, the share of aid with gender equality as a principal or significant objective still accounted for only 31% of total bilateral aid.¹²

Another issue with aid, beyond its quantity, is what it is for and who receives it. These are crucial questions for gender equality. The Association for Women's Rights in Development (AWID) has carried out in-depth analysis of funding trends for women's rights organisations (WROs). It found that across the world, WROs are chronically underfunded, with a median annual income of \$20,000. Almost half of them never receive core income support or multi-year income support, effectively living from month to month. Smaller WROs, doing the hard slog of changing attitudes and social norms in communities, are not on the radar of new funders, such as foundations and private sector actors. Donors are using funds to invest

'Strong feminist movements across the world have been essential in advancing women's rights'

in individual women, for example through scholarships, rather than supporting collective action that can bring about improvements in the lives of women.¹³

Research evidence highlights how, other factors being equal, strong feminist movements across the world have been essential in advancing women's rights. A study that analysed governments' policies on violence against women in 70 countries across four decades (1975 to 2005) revealed that the most important and consistent factor driving policy change has been the presence of a strong national feminist movement. The autonomy of the movements (from parties or trade unions, for example) is crucial, as they are devoted to promote women's causes to other stakeholders that don't have women as their main concern.¹⁴ It is crucial therefore not only that aid reaches WROs, but also that they can play a key role in assessing how aid for gender equality is spent and what impact it has on improving women's lives.

Making the economy work for women

There is a renewed global momentum for gender equality. In particular, there is a recognition of the crucial role women can play as economic actors (often defined as 'untapped resources') to pursue economic development by donors, multilaterals, governments and the private sector. Indeed, more and more women are joining the workforce, but for many women work does not equal empowerment. In South Asia and sub-Saharan Africa, more than 80% of women work in vulnerable employment,¹⁵ and globally women still spend at least twice as much time as men on unpaid care work.¹⁶ Lack of accessible and affordable care services, and inadequate infrastructure in areas such as sanitation, public transport, lighting in public spaces and low-carbon affordable energy at home, reinforce gender inequality and hold women back.

The monitoring of government budgets has been used as a tool by WROs across the world to hold governments accountable to their commitments to gender equality. First the United Nations Development Fund for Women (UNIFEM) and now UN Women have been championing Gender Responsive Budgeting (GRB) to facilitate and seek coherence between government planning and gender equality goals, and to ensure budgets adequately fund

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the implementation of policies towards gender equality, looking at all those interventions required to remove the structural barriers to women's equality.

GRB is used successfully in several countries, including Nepal, Bangladesh and Rwanda, but resources allocated are extremely low. The Government Spending Watch Report of 2013 tracked all spending by women's ministries or agencies because, in the absence of specific targets or costings, it remains the only rigorous way to identify key strategic spending for women's rights and gender equality. This spending is below 0.4% of GDP which, for the reason given above, is an underestimate but signifies how little spending power women's machineries have.¹⁷

Tracking the commitment: including gender equality in budgets

In Guatemala, our partner Committee for the Defence of Women's Rights (CODEFEM), together with other women's rights groups, campaigned for more than 10 years to obtain legislation guaranteeing the use of a gender classifier (a marker used to assess a project's contribution to achieving gender equality) in the national budget. This was done to overcome the issue of having to negotiate with the government each year to make funds towards gender equality visible in the budgets, from local to national level. Throughout 2014, CODEFEM shared information, trained public authorities and held promotional events to explain how to use this tool and denounced the lack of its implementation by public authorities. The use of the classifier has highlighted that, despite an increase in the gender responsive budget from 1.33% in 2012 to 8.6% in 2014, this still translates to less than \$2 per day per woman, which is far less than what Guatemalan women need.

Up until now, government expenditure has been more highly scrutinised in terms of its contribution to gender equality compared to the way in which revenue is raised, although they are both crucial and depend on each other. It is calculated that, at a bare minimum, a 20% tax-to-GDP spending ratio is necessary for a country to fulfil its MDGs commitments and we can expect the SDGs to require

significantly more investment. Widespread global tax dodging and illicit financial flows prevent many countries from raising a sufficient amount of domestic revenue, and indiscriminate and irrational tax expenditures ensure that precious revenue gained often exits governments' coffers without adequate cost/benefits analysis. India, which ranks 135 out of 187 countries on the UNDP's gender inequality index¹⁸ and has a tax-to-GDP ratio of 17%, forgave over five points of GDP in tax expenditures in 2013.¹⁹

While the quantity of tax revenue is key to finance commitments, its quality is as crucial to ensure that tax policy supports, rather than undermines, efforts towards gender equality. Taxation policy is not gender neutral and this must be recognised and responded to by policy makers. It may contain explicit discriminatory biases against women and also implicit biases, which are realised when tax policy is implemented in contexts characterised by gender inequality. Existing tax and DRM policies and government budgets reinforce and perpetuate women's economic, social and political disadvantage by subsidising women's unpaid work, undercutting women's access to decent paid work and income security, and limiting women's access to productive assets, wealth and other economic opportunities. As countries are advised to broaden their tax base and cut red tape for business, the policy advice from the IMF is to set up VAT systems, which hit the budget and economic activities of the poorest hardest. While exempting and zero-rating key items, such as staple foods, can reduce the regressive impact of VAT, it presents limitations in terms of redistribution. This is because better-off groups consume more in absolute terms so the benefits accrue to them. Evidence from Ethiopia found that tax spending of VAT on basic health care had positive effects in reaching out to the poorest.²⁰ This highlights the need for a holistic approach to fiscal policy, which looks at the relationship between raising revenue and expenditure. Fiscal policy reforms should allow a thorough assessment of revenue and expenditure policies from a gender equality perspective. An overhaul of the way global tax policies are agreed is needed if poor countries are to be able to raise enough revenue to support commitments to gender equality and sustainable development. Both the post-2015 and Financing for Development (FfD) processes provide opportunities to move firmly in the right direction.

House by house, day by day: the challenge of shifting mind-sets

Legal reform has been one of the main objectives of the women's rights movement since women sought the right to vote, and rightly so. A review of legislation on women's rights shows that nowadays more than 130 of 143 countries have gender equality laws, 142 grant equal rights for men and women on property ownership, and in 116 countries daughters and sons have equal inheritance rights. However, only about 76 countries have legislation that specifically addresses domestic violence, and just 57 of them include sexual abuse.²¹

New legislation is just the first step towards change. In many countries, there are profound contradictions between legal codes and customary and common law (for example, civil codes, family codes and labour codes), even in those cases where gender equality is enshrined in a country's constitution. A typical case is around land ownership where women are still prevented from owning land outright and can only own through 'secondary rights', which are acquired through male relatives. Often women's land is of poorer quality. When male relatives die, women risk losing the land they have been farming. Inheritance and marriage are the main ways for women to acquire land, no matter what their contribution to farming. In some countries, such as the Dominican Republic, it is customary for husbands to have rights over their wives' labour.²²

These legal contradictions, together with strongly embedded gender inequalities, are why many land redistribution programmes in Vietnam, South Africa, Laos and the Philippines in the 1990s found it difficult to ensure increased access to land for women. Legal provision, without enforcement on the ground, is not enough to change social and cultural barriers that keep women away from land, information about their rights, and justice.²³

'Faith communities have a crucial role to play in challenging and changing damaging social norms'

Rocking the boat: faith communities challenging social norms

Changing attitudes at all levels still remains the main challenge. Whether it is combating discrimination on owning land or responding to violence against women, faith communities have a crucial role to play in challenging and changing damaging social norms. The first-ever Global Summit to End Sexual Violence in Conflict, held in London in June 2014, recognised the vital role of faith leaders and communities in changing social norms that condone violence against women.²⁴ There is a growing recognition in the global Christian family that the Church can be part of the solution (as much as it can be part of the problem) in making gains towards gender equality. We Will Speak Out, a global coalition of Christian NGOs, churches, organisations and individuals, works to end sexual violence within communities by transforming churches into safe spaces for survivors, supporting access to justice and challenging impunity, and promoting non-violent masculinities.²⁵

Governments, donors and non-governmental organisations should prioritise a holistic approach to changing discriminatory social norms and support those community-based initiatives that engage traditional and faith leaders to stand up for gender justice.

Believe in change: faith communities and changing gender relations

In Brazil, our partner Anglican Service of Diakonia and Development (SADD) uses the Bible and theological resources to highlight issues of gender inequality and violence against women in the communities in which it works. In the words of one theologian and campaigner working with SADD: 'We can read the Bible and see that most of the women were oppressed – but they were not passive. They had power and they used that power to change society and the men around them.' SADD's pastoral work and refuge centres have helped thousands of survivors of gender-based violence to improve their lives. In 2013, SADD and other faith-based organisations campaigned for improvement in domestic violence legislation.

‘Collective mobilisation holds the key to fighting for improvement, both in individual lives and as a group’

Double discrimination: the challenge of intersectionality

One of the strengths of women’s rights movements in the past 20 years has been an increased awareness of ‘intersectionality’, or how different identity traits, such as age or ethnicity, combine with economic status and geographical location to create different experiences of inequality and discrimination. Being a white woman in South Africa is very different compared to being a black man. While some challenges, such as the ones faced by young girls (including a preference for sons that keeps girls away from secondary school and forces them into early marriage, and the lack of access to sexual and reproductive health services) have commonalities across different contexts, there are other challenges faced by specific groups of women that are unique and require specific analysis and responses.

In India, approximately 98 million women belonging to the Dalit²⁶ community suffer a triple burden of discrimination because of their gender and their caste, in addition to economic deprivation. This makes them vulnerable to violence from upper castes and from men within their community. Many work as ‘manual scavengers’ removing human excreta from dry latrines, since due to their caste status they are designated to carry out ‘polluting’ tasks. Inadequate public policy and discrimination unite with the result that Dalit women are consistently at the bottom of development indicators, missing out on entitlements that are captured either by higher caste women or by Dalit men. The experiences of our partners working to support Dalit women highlight how collective mobilisation holds the key to fighting for improvement, both in individual lives and as a group. Evidence demonstrates that individual gains, such as offering manual scavengers the chance of alternative employment, cannot be sustained unless discriminatory social norms and power inequalities are tackled collectively through advocacy, lobbying for legislative change and working with the media. A three-year campaign by an alliance of Dalit organisations, including our partner Jan Sahas, saw Dalit women marching across the country, staging the demolition of dry latrines and knocking on politicians’ doors to demand an end to the practice of manual scavenging. It resulted in legislation partly prohibiting the employment of manual scavengers in 2013.²⁷ In addition, specific advocacy on

behalf of Dalit women’s groups has brought improvements in the implementation of the government’s rehabilitation schemes with stronger government focus on women as beneficiaries.

Half the sky: men and boys for gender equality

Engaging men and boys in the fight for gender equality is crucial. Working on alternative models of masculinities that are non-violent and caring should be a priority for those wanting to see the realisation of women’s rights. In 2013, UN research based on 10,000 men in Asia found that, shockingly, one in four admitted to have committed a rape with sexual entitlement being the main reason – the belief that men are entitled to sex regardless of consent. Researchers found that there was a strong correlation between boys who are abused and neglected as children growing up to become men who rape.²⁸

In Nicaragua, our partner CEPREV works with young men who belong to gangs to challenge them to see themselves differently, to break the cycle of violence, including violence against women, and foster a culture of peace. Nicaragua is one of the poorest countries in the region where unemployment is rife and young people with very few opportunities are vulnerable to violence and crime. In Zambia, our partner the Zambian Women’s Lobby is running the ‘I care about her’ campaign, targeting men and boys and educating them about women’s rights.

Engaging men and boys is essential to ensure change is sustainable and that backlash against the changing status of women is mitigated. However, this should not be made at the expense of scarce resources for women’s rights. For example, proven ways of supporting women survivors of violence, such as the provision of women-only safe spaces, should not be penalised. Once again, community-based WROs hold the expertise on setting the agenda of change on women’s terms and should be encouraged to engage men and boys, as well as faith and traditional leaders, in seeking change.

'Working on alternative models of masculinities that are non-violent and caring should be a priority for those wanting to see the realisation of women's rights'

From theory to practice: the implementation of domestic violence legislation in Malawi

In 2006, the Malawi government promulgated the Prevention of Domestic Violence Act (PDVA) to respond to the very high prevalence of domestic violence across the country. The PDVA seeks to eradicate gender-based violence occurring within domestic relationships, as well as provide effective legal remedies and other social services to survivors. The PDVA recognises various types of domestic violence such as economic, verbal, social and psychological abuse in addition to physical violence, and it applies to all persons sharing a household rather than only to married couples. In 2014, our partner Women's Legal Resource Centre (WOLREC) carried out research to assess the impact of the PDVA. The research found that proper implementation of the PDVA was challenged by:

- differing levels of knowledge regarding its application within the judiciary, with senior level magistrates being better trained compared to less senior officials. This resulted in cases when magistrates did not feel confident applying the PDVA and therefore used the penal code they were more familiar with, which is not designed to prevent domestic violence

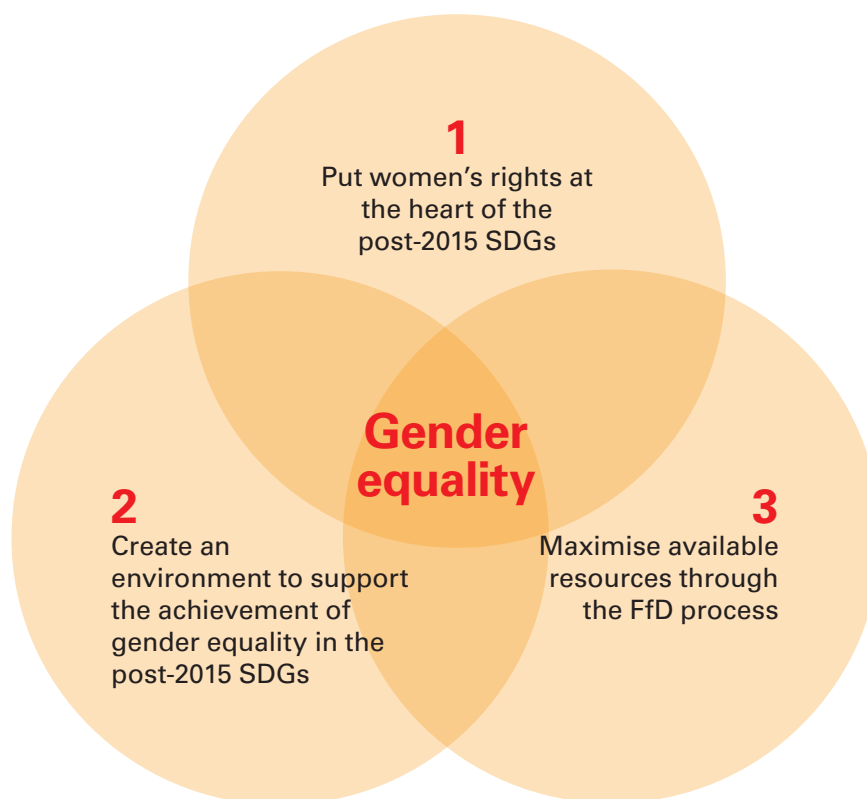
- lack of government funding to train the judiciary in effective and efficient service delivery
- women's economic dependence: under the PDVA, an abusive partner can be ordered to vacate the residence, but is not obliged to continue to provide economically for their partner or the family, which has led to women facing difficulties
- social conventions: the PDVA is felt to be incompatible with traditional matrimonial arrangements in the country because in patrilineal settings, where a woman relocates to live with her husband's extended family, she would suffer backlash from his relatives if he was made to abandon the family home with an eviction order granted through the PDVA.

This example shows the magnitude of the work that needs to be undertaken to shift gendered social norms and ensure legislation is effective. The challenge echoes in the words of a feminist judge at a high court in India, who said the problem was that the country's laws were 100 years ahead of its society: 'To make the law real to people, we now have to work on people, not the law.'²⁹

Conclusion and recommendations

In 2015, as member states reaffirm the commitments made in Beijing at the 59th Commission on the Status of Women, they have a unique opportunity to give a boost to the realisation of women's rights later in the year by agreeing to a truly progressive post-2015 development framework, including its financing commitments.

Christian Aid and our partners urge member states to put women's rights at the centre of the new framework and ensure coherence towards creating an environment where gender equality can be achieved.



Recommendations to put women's rights at the heart of the post-2015 SDGs

1. Support the proposed stand-alone goal to achieve gender equality and strengthen it with a reference to women's rights.
2. Strengthen all targets with a time-bound reference as to be achieved by 2030.
3. Support the proposed targets on ending violence against women and girls and eradicating harmful traditional practices.
4. Support the proposed target on recognising and redistributing unpaid care, adding emphasis on redistribution from the household to the state through the provision of public services and removing qualified language such as 'as nationally appropriate'.
5. Support the proposed target on women's full participation and decision making, and strengthen it by adding a reference to the household sphere.
6. Support and strengthen the proposed target on universal access to sexual and reproductive health and reproductive rights.

‘Christian Aid and our partners urge member states to put women’s rights at the centre of the new framework and ensure coherence towards creating an environment where gender equality can be achieved’

7. Ensure that women’s rights to control economic assets and income is a central component of achieving gender equality by making it a specific target, not a means of implementation.³⁰
8. Support mainstreaming gender into other areas including health, education, natural-resource management, energy access, peace building, accountable governance and access to justice.
9. Support the principle of ‘leave no one behind’ so that no goal or target is considered met unless met for all income and social groups.
10. Agree a ‘data revolution’ to ensure the collection of disaggregated data by income decile, gender, age and by all relevant social groups, including indigenous communities, ethnicity and caste.

Recommendations to create an enabling environment for gender equality

At a global level, through the SDGs process:

1. Agree on a stand-alone goal for a fair global economic system with targets aimed at tackling illicit financial flows and delivering global tax justice.
2. Support measures to reduce economic inequality with targets promoting care-sensitive social protection, decent work and progressive fiscal policy.
3. Support measures for improved global equity including in relation to environmental commitments and cooperation to halt illicit financial flows and tax abuses.

At national level:

4. Guarantee space and funding to ensure the participation of WROs and the integration of women’s perspectives in the SDGs and FfD processes at all levels.
5. Improve performance and accountability of public financial management scores and decrease reported rates of corruption in basic public services and social policies, disaggregated by gender, social groups and regions.

6. Prioritise donor support to those grassroots organisations, in particular WROs and faith-based organisations, working to shift discriminatory social norms and behaviours with core, flexible, multi-year (more than 10 years) funding to recognise the long-term nature of changing gender norms.

Recommendations to secure resources for gender equality

At global level, through the FfD process:

1. Support the strengthening of international tax cooperation through upgrading the UN Tax Committee, providing it with gender expertise and mandating it to review national, regional and global tax policy according to gender equality and human rights obligations.
2. Promote investment in data that will enable an accurate gender impact assessment of tax instruments, in primis actual disaggregated data on income, expenditure and consumption.

At national level:

3. Commit to improve to 100% the share of tax and budget laws and policies subject to periodic, participatory gender equality analysis and public expenditure tracking, especially as they impact poor women.
4. Review DRM policies, including tax policy, to identify explicit and implicit gender biases to ensure they do not reinforce existing gender inequalities, including through their impact on unpaid care and unpaid labour.
5. Review existing tax and fiscal instruments to assess their true progressivity and actual contribution to the realisation of gender equality and human rights.
6. Strengthen measures for budgetary transparency with special attention to tax expenditures (tax incentives) that can allow public scrutiny of the costs and benefits of tax and DRM policies based on gender equality, human rights and environmental protection principles.

Endnotes

1. The full text of the BDPfA is available at this page: un.org/womenwatch/daw/beijing/platform/
2. ACT Alliance is a coalition of more than 140 churches and affiliated organisations working together in more than 140 countries to create positive and sustainable change in the lives of poor and marginalised people, regardless of their religion, politics, gender, sexual orientation, race or nationality, in keeping with the highest international codes and standards. Members are associated with the World Council of Churches or the Lutheran World Federation. See actalliance.org
3. See: un.org/womenwatch/daw/csw/critical.htm
4. See: un.org/womenwatch/daw/cedaw/
5. See: unwomen.org/en/what-we-do/economic-empowerment/facts-and-figures
6. See: who.int/mediacentre/factsheets/fs239/en/
7. See: ipu.org/wmn-e/world.htm
8. See: gutmacher.org/pubs/journals/4015514.html
9. See AWID's regional reviews on the impact of the global economic crisis on women, awid.org/Library/2010-Updates-Impacts-of-the-Crisis-on-Women-s-Rights-Sub-regional-perspectives
10. See: oecd.org/dac/developmentassistancecommitteeedac.htm
11. See: oecd.org/dac/POST-2015%20Gender.pdf
12. See: oecd.org/dac/gender-development/gender-equality-women-empowerment-statisticaloverview.htm
13. Additional data and analysis is available in AWID's reports *Watering the Leaves, Starving the Roots (2013)* and *New Actors, New Money, New Conversations (2014)*, awid.org/AWID-s-Publications/Funding-for-Women-s-Rights
14. S Laurel Weldon and Mala Htun, *Feminist Mobilisation and Progressive Policy Change: why governments take action to combat violence against women*, *Gender & Development* 2 (21), pp231-247. Accessible from: policy-practice.oxfam.org.uk/publications/feminist-mobilisation-and-progressive-policy-change-why-governments-take-action-295457
15. See: unwomen.org/en/news/in-focus/the-united-nations-conference-on-sustainable-development-rio-20/facts-and-figures
16. Debbie Budlender, *The Statistical Evidence on Care and Non-Care Work across Six Countries*, UNRISD 2008, [unrisd.org/80256B3C005BCCF9/\(httpAuxPages\)/F9FEC4EA774573E7C1257560003A96B2/\\$file/BudlenderREV.pdf](http://unrisd.org/80256B3C005BCCF9/(httpAuxPages)/F9FEC4EA774573E7C1257560003A96B2/$file/BudlenderREV.pdf)
17. See: governmentspendingwatch.org/images/pdfs/GSW_Report_2013/Putting_Progress_at_Risk_Gender_spending.pdf
18. *Sustaining Human Progress: Reducing Vulnerabilities and Building Resilience*, Human Development Report 2014, UNDP, 2014, hdr.undp.org/en/content/table-4-gender-inequality-index
19. *Tax Exemptions in India*, CBGA, March 2013, cbgaindia.org/files/recent-publications/Tax%20Exemptions%20in%20India.pdf
20. Christian Aid, *Taxing Men and Women: how gender is crucial for a fair tax system, 2014*, christianaid.org.uk/images/taxing-men-and-women-gender-analysis-report-july-2014.pdf
21. See: theguardian.com/global-development/poverty-matters/2014/feb/04/women-rights-around-globe-behind-data
22. Laura Reynolds, *Wages for Wives: renegotiating gender and production relations in contract farming in the Dominican Republic*, *World Development* 5 (30), pp783–798.
23. See: fao.org/docrep/012/al059e/al059e00.pdf
24. See: www.gov.uk/government/topical-events/sexual-violence-in-conflict
25. See wewillsspeakout.org
26. Dalits are placed at the very bottom of the Hindu social hierarchy and were previously referred to as 'untouchables'.
27. The legislation excludes the government as an employer, but the state-owned Indian railways are the main employers of manual scavengers.
28. See: unwomen.org/en/news/stories/2013/9/half-of-men-report-using-violence-and-a-quarter-perpetrate-rape-according-to-un-survey
29. See note 21.
30. The target proposed by the Open Working Group Report as a means of implementation reads as 'undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources in accordance with national laws'.

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