

# THE African Women's Journal

KEEPING THE AFRICAN WOMEN'S DECADE ALIVE!

Issue IX

## Unraveling Gender Dimensions in Macroeconomic Policy Frameworks in Africa



# THE African Women's Journal

KEEPING THE AFRICAN WOMEN'S DECADE ALIVE!

Issue IX

## “Unraveling Gender Dimensions in Macroeconomic Policy Frameworks in Africa”



**Director:**

Dinah Musindarwezo

**Editor:**

Rachel Kagoiya

**Editorial Advisors:**

Pamela Mhlanga

Moreen Majiwa



The African Women's Development and Communication Network (FEMNET) aims to strengthen the role and contribution of African NGO's focusing on women's development equality and other human rights through communication, networking, training and advocacy.

December 2015 | Copyright © FEMNET



KUSCCO Centre, Upper Hill  
Kilimanjaro Road, Off Mara Road  
P.O. Box 54562 - 00200 Nairobi, Kenya  
Tel: +254 20 2712971/2  
Fax: +254 20 2712974  
Cell: +254 725 766 932

### Engage with us and send your feedback:

communication@femnet.or.ke  
library@femnet.or.ke  
**www.femnet.co**



Design & Layout: James Chunguli  
jameschunguli@gmail.com

Printing: Pafido Enterprises  
bonarego@yahoo.com



THE AFRICAN CAPACITY BUILDING FOUNDATION | FONDATION POUR LE RENFORCEMENT DES CAPACITES EN AFRIQUE

Published with support from  
The African Capacity Building Foundation

### Disclaimer:

*The views expressed in this journal by contributors do not necessarily reflect that of the editors or FEMNET. Neither the African Women's Journal nor FEMNET are responsible for errors or inaccuracies as contributors are responsible to ensure the accuracy of their assertions in their articles.*

# Contents

---

Editorial .....	4
Foreword .....	6
Unraveling Gender Dimensions in Macroeconomic Policies: The Role of Social Movements .....	8
Advocating for Dynamic and Gender-Responsive Macroeconomic Policies in Africa: FEMNET's Focus on Gender & Macroeconomics .....	12
Unpaid Care Work and Gender Dynamics in Africa: "Hurdles and Opportunities for Future Public Policy Frameworks" .....	15
Unpaid Care Work in Uganda: A Proactive State Response Required .....	21
The Gender Dimensions of Tax and Illicit Financial Flows .....	26



# Editorial



“ Without understanding the impact of macroeconomic policies on the advancement of women’s rights and gender equality, governments will continuously fail in responding to systemic and persistent gender inequalities”.

According to a recent World Bank research<sup>1</sup>, the number of [*the very few*] extremely wealthy Africans is increasing. Ten (10) of the richest people in Africa have a combined wealth equivalent to the GDP of Kenya. Seven (7) of the world’s most unequal countries are in Africa. Conversely, the number of people living in poverty in Africa has increased by 50 million since 1990. Glaring inequalities and discrimination against marginalized populations continue to challenge the goals to achieving inclusive sustainable development.

In all countries, macroeconomic frameworks and policies influence the pattern and pace of economic development within a country and are crucial in driving wealth accumulation and resource allocations between citizens - men, women, boys and girls of different economic and social categories. Feminist economists makes clear that power matters. Gender inequality is produced and reproduced every day, not only via dynamics at the family level, but also by institutions and the macroeconomic policy environment. Indeed, long-standing inequalities in the gen-

der distribution of economic and financial resources have placed women at a disadvantage relative to men in their capability to participate in, contribute to and benefit from broader processes of development in their countries. Negative perceptions about women’s role in the economy usually results in frameworks, practices and processes that adversely affect women’s lives.

This ninth issue of the African Women’s Journal features rich articles from our members and partners in different parts of the continent on how the current macroeconomic models are impacting gender equality and women’s human rights in the African context.

*Tafadzwa Muropa* starts off by providing a historical perspective on the organizing by women and social justice activists around issues of macroeconomics that are grounded on social justice principles of equality, justice, inclusivity, transparency and solidarity. She depicts how African women have and continue to position themselves in regional and global spaces in order to advocate for alternative economic policy frameworks.

<sup>1</sup> <http://www.worldbank.org/en/region/afr/publication/poverty-rising-africa-poverty-report>



FEMNET continues to advocate for priorities and perspectives of women, men, boys and girls, to be at the centre of co-creating macroeconomic policies that are dynamic and gender-responsive to the ever-changing development contexts. Evidently, the *brief highlight of FEMNET's and UN Women's Regional Technical Experts Workshop on Gender and Macroeconomic Policies in Africa* stresses the critical need to continuously build the capacities of African women in understanding and expanding the knowledge base on macroeconomic processes especially as most have not been engaging in the processes of international and domestic financing. The ability to understand and analyze macroeconomic policies from a feminist perspective will enable activists to advocate for economic policy change that impact on women and girls lives positively.

A desk review and analysis by *Dr. Mary Otieno* argues that failure to recognize and acknowledge the substantial benefits and contribution that unpaid care work makes to society and the national economy ultimately leads to skewed policies and ultimately perpetuates gender inequalities. She thus recommends the need for African governments to recognize, reduce and redistribute unpaid care work to inform public policy making. Having the right policies is a first step but having right policies alone will not yield the much-needed results. Actual implementation of policies is critical as opined by *Annie Margaret Ihoreere Wagana*. Despite having in place several progressive policies, strategies and frameworks in Uganda, unpaid care work still remains invisible in the legal frameworks related to labour laws and public policy. As a result, women and girls (who are equal rights-holders) continue to be affected physically, emotionally and economically due to societal expectations

of them as the primary care-givers and nurturers of unpaid care work.

On the other hand, different macroeconomic models dominate taxation policies around the world that continue to disadvantage women and deny them their equal rights. *Crystal Simeoni and Cephas Makunike* examines the gender dimensions of tax and illicit financial flows and recommends generation of more gender disaggregated data for targeted work to identify and correct gender injustices brought about through illicit financial flows. Governments must lead and increase efforts to stop illicit financial flows from African countries in order to increase the tax base, which will ultimately enable sustainable and reliable domestic revenue mobilization to finance the delivery of essential public services such as health care, education and improved infrastructure.

Clearly, macroeconomic policies in Africa need re-thinking and reformulation to truly have a sustainable future. Women and men must participate fully and equally in the formulation of macroeconomic and social policies for the eradication of poverty.

I hope you will enjoy reading the articles in this 9<sup>th</sup> Issue and use them to steer conversations and actions in advocating for alternative macroeconomics models that put women's rights at its centre. ■

Rachel Kagoiya

**Ag. Head of Communication**  
[library@femnet.or.ke](mailto:library@femnet.or.ke)

 @rkagoiy





No wonder, even amidst rapid growing economies, women remain disproportionately poor, fewer in decision making, have less power, control and ownership of resources.

Demand for an enabling macroeconomic environment for gender equality is grounded in existing policy and legal frameworks that African Union and UN member states have agreed to including but not limited to:-

- the International Covenant on Economic, Social and Cultural Rights which expresses the values of equality, solidarity and nondiscrimination<sup>2</sup>
- the Beijing Declaration and Platform for Action which emphasizes the promotion of women's economic rights and independence, including access to employment, appropriate working conditions, and recognition and value of unpaid care work
- the AU Protocol on the Rights of Women in Africa (Maputo Protocol) which guarantees women's equal opportunities in work, career advancement and other economic opportunities

In the next three years (2016 to 2018), FEMNET together with our members and partners will continue to equip women's rights organizations and practitioners with skills and knowledge in understanding and analyzing macroeconomic policies from a feminist perspective and how they impact on women's and girls' rights and perpetuate discrimination against women and girls. We will also engage, support and influence policy spaces within government and other key institutions to hold them to account, in continuously developing gender responsive macroeconomic policies. We invite you to join us ([www.femnet.co](http://www.femnet.co)) and together let's advocate for an inclusive, equal and sustainable growth – both in policies and practice. This is truly the Africa We Want! ■

*Dinah Musindarwezo*

*Executive Director, FEMNET*

[director@femnet.or.ke](mailto:director@femnet.or.ke)

[@DinahRwiza](https://twitter.com/DinahRwiza)

<sup>1</sup> Report of Roundtable Discussion on Gender and Macroeconomic policies, Nairobi, 2015

<sup>2</sup> For a further discussion see Balakrishnan, R., D. Elson and R. Patel. 2010. 'Rethinking macroeconomic strategies from a human rights perspective', Development 53.1: 27-36. Available at: <http://rajpatel.org/wpcontent/uploads/2009/11/balacr-elson-patel-2010.pdf> (accessed 17 Feb 2016).





# Unraveling Gender Dimensions in Macroeconomic Policies: The Role of Social Movements

By Tafadzwa Muropa



Participants at the World Social Forum 2007, Nairobi, Kenya ([www.ziteng.org.hk](http://www.ziteng.org.hk))

## Abstract

The role that gender activists in Africa have played in addressing gaps in macroeconomic policy frameworks, needs to be placed within a contextual framework. Gender activists and economic justice activists called for an alternative economic policy framework that addressed the needs of the marginalized communities in the Global South in the early 2000. This call was made under the banner of the World Social Forum, as a parallel process to the World Economic Forum held each year where economists, business persons and government officials across the world converge in Davos, Switzerland to find ways in which their economies can be harnessed for development. The article will aim at showing the participation of African women in the Social Forum processes, the gains noted, lessons learned and opportunities that were sought. Whilst appreciating that Gender Responsive Budgeting as an entry point has seen many women engaging with government officials towards redressing structural factors that inhibit women's voices & influence in formulating economic policies that reflect their realities on the ground. The challenge that women's rights activists face is to continue engaging the young gender activists in strengthening their capacities in pushing for gender sensitive macroeconomic policies through inter-generational dialogue.

<sup>1</sup> Cornia et al, 1987 in Wekwete, 2005 – full citation



The African Women's Journal



## Introduction

Movement building across the world has become instrumental in responding to and addressing the impact of macroeconomic policies on women and other marginalized groups. With the beginning of the new millennium came the need for social movements from the Global South, with reference to Africa, to organize themselves and begin to add their voice towards challenging the negative impact of macroeconomic policies subscribed to by international financial institutions on the communities in the Global South. The participation of African social justice movements under the Social Forum banner in early 2000 up to late 2009 became an important feature not to be ignored as it opened avenues for mostly African women rights activists to demand for the implementation of women's rights protocols, including the need for governments and corporate entities to take into account the women's voices when developing key macroeconomic policies. The Third World debt crises of the 1970s and 1980s and a series of structural adjustment programmes fostered several rounds of impact assessment, which led to the identification of women as one of the groups vulnerable to welfare losses during the disruptive phases of such programmes.<sup>1</sup>

With the coming to an end of the 1990s, during global meetings such as World Trade Organization Ministerial Meeting in cities such as Cancun and Seattle, social movements advocated for an end to signing trade agreements that did not prioritize human development. The 'Battle of Seattle' in 1999, in which a rainbow coalition of diverse actors came together to shut down the WTO meeting, is often credited as the beginning of an ideologically diverse anti-globalization movement<sup>2</sup>. Hence the birth of the World Social Forum (WSF), which sought to promote alternatives to corporate-led globalization. Secondly, just as the WSF was created as a counterpoint to the World Economic Forum, the succession of protests surrounding the various meetings of economic power-holders resulted in such elitist gatherings taking place in ever remote locations,

such as Qatar, in the hopes of dissuading and deterring protestors' attendance<sup>3</sup>

The World Social Forum (WSF), first held at Porto Alegre, Brazil in 2001, is a global space of social movements trying to seek alternatives to the corporate led global economic framework that has witnessed many people's livelihoods destroyed, including the depletion of the much needed natural resources. Since 2001 African civil society organizations including FEMNET, played a key role in the social forum processes which ultimately led to Africa hosting its first World Social Forum event in Nairobi, Kenya, January 2007. This saw many African women from different African countries coming together and taking a lead in putting African women's realities at the heart of the WSF processes. The WSF in Nairobi (Kenya) in January 2007, was chosen to symbolically and factually strengthen global justice movements' activities on this continent<sup>4</sup>. The meeting was attended by some 50,000 participants, most of them Africans<sup>5</sup>. The World Social Forum (WSF) is an open and significant space for African women activists and feminists to meet and link with other social movements and civil society organisations that propagate an alternative world that is free of neo-liberalism and any form of imperialism<sup>6</sup>. An outcome of participating at the WSF 2007 was strengthened solidarity across borders, through development of common campaigns on social issues that affected many African women including promoting peace and security, addressing sexual and reproductive health as well as strengthening women's small holder farmers' voices at policy level.

Whilst celebrating the role that social movements played in unifying women and men in denouncing corporate led globalization, unforeseen events led to the weakening of the power of social movements globally. The 2008 global financial crisis negatively affected the operations of civil society and social movements globally since most of them were heavily funded by governments, international NGOs and foundations in the Glob-

<sup>2</sup> Ramos, 2010

<sup>3</sup> Pinsky, 2010

<sup>4</sup> Rucht, 2007

<sup>5</sup> Ibid

<sup>6</sup> Matovu-Winyi, in Birchall and Horn, 2013



al North, this saw most civil society institutions scaling down their programming due to the cut in donor aid. The 53<sup>rd</sup> session of the United Nations Commission on the Status of Women (CSW) in 2009, focused on the need to respond to the impact of the global financial crisis on women and children.<sup>7</sup>

The social forum failed to create space to debate on patriarchy and gender inequality within the society and especially within the social forum processes. In most cases discussions on gender inequality created tensions in such spaces, as most women's rights activists felt the need to continuously bring up the women's realities in national, regional and continental social forum processes, which were largely dominated by their male counterparts. Thus key demands that African women had been advocating for were not heard in spaces that mattered most. The idea of the World Social Forum (WSF) as an inclusive space was further undermined by incidents such as the sexual assault of young women in the youth camp of the fifth WSF in Brazil<sup>8</sup>, exposing the extent to which women's safety had not been considered in planning the forum space.

The social forum, as a space, was not able to act on the resolutions that were adopted as the onus of pushing the resolutions lay with different social movements at different levels. Hence many critics viewed it merely as a 'talk show' which did not implement the resolutions that came from its convening. While many praise the open and market-like structure of the WSF (Whitaker 2004; Teivainen 2004), others have

become increasingly dissatisfied precisely because of this structure that, in their view, only allows for an idiosyncratic self-presentation and does not lead to political decisions or, more importantly, political action.<sup>9</sup>

In as far as the above challenges seemed to weaken the social movements at continental and global level, social movements through different spaces including in Africa continued engaging their governments at sub regional and continental level in pushing for alternative gender sensitive economic policies. It can be argued that such efforts led to the launch of the African Union's 2010-2020 Decade of the African Woman in Nairobi, Kenya, 2010 the decade continues to be an opportunity for African women to continue pushing for gender sensitive economic policies at all levels. In an analysis carried out by the AU Commission in 2010, it was found that although 70 per cent of the AU Member States have official policies geared toward addressing gender inequality and promoting women's interests and needs, particularly in development, ministries charged with this mandate are generally understaffed and under-resourced<sup>10</sup>.

Nevertheless, despite the institutional challenges noted above, it should be noted that African women continue to engage with their policy makers and mobilize their communities to-

wards addressing poverty that women face on a day to day basis. The new African Union Policy document, the Agenda 2063, outlines Africa's vision for the next 50 years from 2013, addressing people's aspirations including women's socio-economic and political devel-

*The World Social Forum (WSF), first held at Porto Alegre, Brazil in 2001, is a global space of social movements trying to seek alternatives to the corporate led global economic framework that has witnessed many people's livelihoods destroyed, including the depletion of the much needed natural resources.*

<sup>7</sup> UN, 2009

<sup>8</sup> Obando, 2005 in Birchall and Horn, 2013

<sup>9</sup> Rucht, 2007

<sup>10</sup> Joala, 2012

<sup>11</sup> Abdulmelik, 2015



opment. Agenda 2063 should build on instruments and frameworks such as the Beijing Declaration and Platform for Action, CEDAW, 1325 and 1820 as well as the UN's 2030 Agenda for Sustainable Development, the Protocol to the Charter on Human and People's Rights on the Rights of Women in Africa (also known as the Maputo Protocol) and the Solemn Declaration on Gender Equality<sup>11</sup>. 2015 was a strategic year that brought global leaders and communities together in redefining and adopting a new Global Development Framework, also known as the Sustainable Development Goals (SDGs), which the world will commit to address poverty and inequality from 2015 to 2030. 2015 was also the 20<sup>th</sup> anniversary of the Beijing Declaration and Platform for Action, the visionary roadmap for achieving gender equality and women's empowerment as set out by governments during the Fourth World Conference on Women held in Beijing in 1995. What remains to be seen is whether African women can utilize this opportunity in pushing their governments towards implementation of the SDGs through their national frameworks.

Conclusively, unpacking gender dimensions in macro-economic policies calls for multi-stakeholder engagement and commitment, especially at a time where civil society, academics and some heads of states are calling for the revival of a developmental state in Africa. Movement building can become an important tool for unifying communities from different backgrounds towards achieving a common goal. Whilst African women's challenges should be spearheaded by the people who understand them well, enhancing solidarity across the globe should not be ignored as this strengthens unity among communities facing common challenges as evidenced through the social forum process. Continuous policy engagement, movement building, capacity building, research and awareness raising will lead to a better appreciation on how gender dimensions can be integrated in macroeconomic policies which will ultimately eradicate poverty. ■

---

**Tafadzwa Muropa**, is an Individual Member of FEMNET based in Harare, Zimbabwe.

Follow her on twitter:  @TafadzwaRMuropa

## References

Abdulmelik, N. 2015: Making Agenda 2063 Work for African Women, Addis Ababa,

<https://aliben86.wordpress.com/2014/05/26/the-africa-i-envision-theafricawewantneed/>

Birchall, J and Horn, J.2013: World Social Forum: Integrating feminism and women activists into visions and practices of "another world", United Kingdom, BRIDGE

Joala, R.2012: Is the AU's Women's Decade A Pipedream? Pretoria, Institute for Security Studies

Pinsky, M.2010: From Reactive to Proactive: The World Social Forum and the Anti-/Alter-Globalization Movement, Montreal, Concordia University

<http://www.globalresearch.ca/from-reactive-to-proactive-the-world-social-forum-and-the-anti-alter-globalization-movement/5335844>

Ramos, J. 2010: *History of the World Social Forum and the Alterglobalization Movement*

[http://p2pfoundation.net/History\\_of\\_the\\_World\\_Social\\_Forum\\_and\\_the\\_Alterglobalization\\_Movement](http://p2pfoundation.net/History_of_the_World_Social_Forum_and_the_Alterglobalization_Movement)

Rucht, D.2007: Social For as Public Stage and Infrastructure of Global Justice Movements

[https://wzb.eu/sites/default/files/zkd/zcm/rucht06\\_social\\_fora.pdf](https://wzb.eu/sites/default/files/zkd/zcm/rucht06_social_fora.pdf)

<http://www.un.org/womenwatch/feature/financialcrisis/>

Wekwete, N.N.2005: Gender and Macro Economics-A National Perspective, (paper presented at the Gender and Macro Economics Workshop, August 2005), Harare, SARDC Offices

<http://www.ziteng.org.hk/newsletter/img/4d1b5537.jpg>

# Advocating for Dynamic and Gender-Responsive Macroeconomic Policies in Africa

## FEMNET's Focus on Gender & Macroeconomics

In December 2015, FEMNET in partnership with UN Women held a *Regional Technical Experts Workshop on Gender and Macroeconomic Policies in Africa* with a view to analyzing progress made to mainstream gender in macroeconomic policies and frameworks in Africa and ultimately identify key strategies, implementable actions and requisite partnerships and resources that would catalyze the discussions for the development of a gender-responsive alternative macroeconomic framework as well as promote its adoption by African governments.

The two-days discussions amongst the close to thirty (30) policy advocates, academics, and experts related broadly to gender and macroeconomic policies on the African continent – in the context of on-going Financing for Development discussions, the UN 2030 Agenda for Sustainable Development (SDGs) as well as the findings of Beijing +20 report and UN Women's flagship report, "Progress of the World's Women 2015-2016: Transforming Economies, Realizing Rights."

In summary, the following were the key discussion points:

- Macroeconomic policies tend to be **gender blind**, or prescriptive in their approach to gender inclusivity; women tend to be included at the micro-financing levels of the discussion but rarely at the macro levels.
- Current **macroeconomic policies have failed to translate into tangible gains for women** and

in fact have continued to reinforce the inequalities that women face both within and outside the economy. Economic growth has not and does not necessarily result in gender equality.

- Gender concerns are most visible in fiscal policy because it is a centralized, male-dominated system with limited public participation and **little internal capacity training aimed at mainstreaming gender concepts**.
- Macroeconomic policies and economic institutions lay the **foundations for women's economic empowerment**. How these policies are implemented directly impacts a country's ability to promote structural changes to address the economic barriers and socio-economic disadvantages women face.
- Governments, social, education, and legal sectors are not intrinsically gendered, traditional analyses of employment rates and labour markets do not include unpaid work or 'reproductive' market participation of women. The cost of the **unpaid labour force**, mainly the burden of which fall on women, remains invisible. Failing to consider gender in macroeconomic frameworks can cause labour market rigidity, economic and human resource inefficiency, and overall perpetuate disadvantages to women.
- In most African countries **tax policies** treat women and men as equals, an assumption that





# Key Recommendations

The following were identified as the key recommendations that can promote a win-win outcome in our countries for gender-responsive macroeconomic policies and frameworks:-

## Research & Data Collection & Approaches

1. There is a need for Africa specific contextualized research and gender disaggregated data on gender and macroeconomic frameworks particularly in the areas of unpaid care work, as well as the gendered effect of current tax regimes and illicit financial flows.
2. There is a need to use a human rights framework to assess economic policy as this has been shown to lead to progressive realization of rights and enables utilization of maximum available resources stemming from the universality of human rights. It also places human rights obligations including that of gender equality on the duty bearers.
3. There is need to advocate for substantive equality: Substantive equality requires fundamental transformation of economic and social institutions, including the beliefs, norms and attitudes that shape them, at every level of society, from households to labour markets and from communities to local, national and global governance institutions. The vision is to see that women enjoy equal access to services; women have an equal voice in decision-making.

## Capacity Building

4. Develop macroeconomic literacy of all actors working in this area (parliamentarians, CSOs, women's rights organization etc) to enhance familiarity with the technicalities, politics and sensitivities of development of macroeconomic frameworks and the need for a gendered approach to this. Such literacy initiatives will allow for a more nuanced policy engagement between CSOs, governments and other actors on the issue.
5. Build capacity of the CSOs to use gender analysis to both interrogate and demand for inclusion of women and gendered approached in devel-

opment of macroeconomic frameworks.

6. Capacity development of CSOs and governments for oversight of implementation of macroeconomic policies in the context of SDGs.

## Advocacy

7. Advocacy for moving state commitments to action within the context of the SDGs, discussions on Financing for Development, and the AU 2063 Development Agenda through, for example, shadowing the AU Summits, calls to action in implementing policies and declarations
8. Develop a clear strategy for identifying and engaging allies across different countries and within regional institutions over the long-term
9. Advocacy for the strengthening of legal instruments and policies that define a framework of gender-conscious macroeconomic policies
10. Countries already undertaking different forms initiatives on engendering current macroeconomic policies and where governments' have prioritized the development of a gender responsive budgeting may provide clear and specific entry points.
11. Advocacy opportunities include the SDGs, ongoing financing for development negotiation, the ICESCR which has been ratified by all but three African countries, the on going discourse on illicit financial flows led by the OECD and UN, UNECA, and the AU. Women's rights organizations have been important players in shifting the linear, restrictive, male-dominated understanding and engagement with macroeconomic discourse, and it crucial that they are involved in the processes at all levels.

## Accountability

12. There is need to strengthen the accountability and monitoring of gender issues within the development and implementation of macroeconomic frameworks and policies and create greater linkages between those monitoring and accountability mechanisms and those accountable for implementation. ■



# Unpaid Care Work and Gender Dynamics in Africa: “Hurdles and Opportunities for Future Public Policy Frameworks”

By Dr Mary Otieno

## Abstract

According to the *Action Aid Resource Guide on Unpaid Care Work (2012)*, “unpaid care work refers to the many services that women provide in their homes and in communities, from preparing food to taking care of children, the ill and the elderly. Women are responsible for much of the production of goods and services that poor households consume, yet this is not reflected in economic measurements. Moreover, women and girls have to forego their basic rights to education, healthcare, decent work and leisure time in order to balance all these activities.”

Unpaid care work is a universal issue and it affects women across the globe, regardless of their levels of education, income or the level of development of their countries. While some countries have made strides to recognize, reduce and redistribute unpaid care work, the largest share of the burden continues to fall on women. The disproportionate burden of unpaid care work that women and girls shoulder is a direct cause of the persistence of gender inequalities and the denial of women’s and girls’ rights. The negative impact starts with education—where girls are far more likely than boys to miss school because of domestic chores resulting in diminished lifetime earnings. Unpaid care work, if accounted for, would amount to between fifteen and fifty percent of GDP in Sub Saharan Africa. Reducing the household time burdens on women could increase agricultural labour productivity by 15% and capital productivity by as much as 44% in some countries (OECD 2008). Failure to recognize and acknowledge this substantial contribution that unpaid care work makes to society and the economy has led to poor policy making. Recognizing and counting the contribution of this labor would lead to more realistic and equitable policy making, including a positive change in social values.

## Introduction

The disproportionate burden of unpaid care work that women and girls shoulder is a direct cause of the persistence of gender inequality and the denial of women’s and girls’ rights (UNGA, 2010). The solution does not lie, as is sometimes assumed, in ‘wages for housework’. The changes needed are more profound. They require recognition of the vast amount of unpaid care work undertaken and its central role in society;

then a reduction in the time and drudgery required to provide high quality care, and finally a redistribution of responsibility for this care from households to the state, through the provision of public services that are gender responsive and efficient.

## Purpose

The purpose of this article is to provide empirical evidence to inform possible changes in the form of mac-







*A Congolese woman roasts corn on the outskirts of Goma on November 7, 2013. REUTERS/Kenny Katombe .<http://www.trust.org/item/20140304013427-0z8gf/> retrieved on 06/01/2016*

roeconomic policies and frameworks in transforming global structural inequalities in unpaid care work that put women’s human rights and gender equality at its center. This is in recognition of the need to address the needs and interests of both men and women in ending inequalities.

### The Rationale

This article discusses the status and varying dynamics of unpaid care work and how it influences women’s economic progress as well as looking at the hurdles and opportunities for future public policy frameworks.

### Methodology

A desk review was used to collect data on unpaid care work. Internal and external analysis of existing research documents and reports was done. The internal

desk review involved analysis of existing organizational resources which were collected and organized in such a way that it is not only efficient but also usable.

### Results

#### Hurdles and Challenges of unpaid care work

Without this daily care, life would not be sustained and reproduced, and the labour force would be unable to function. Yet, despite this, it is mostly unremunerated and unrecognized and often uncoun­ted as emphasized by Open Working Group on the Sustainable Development Goals (2014). Mothers, sometimes the sole breadwinners in their families, frequently take jobs in the informal sector where they can bring their infants with them.

Globally, up to 90 per cent of home care due to illness is provided by women and girls <http://unstats.un.org/>

unsd/publication/SeriesF/SeriesF\_93E.pdf. The unpaid care work carried out by women and girls often goes unnoticed and unrecognized in the calculations of a country's economy such as labour force surveys or in GDP figures. As a result the realities of women's and girls' work burdens are excluded from the data informing policy making.

a. **Context Analysis: A hidden burden with extensive impact Women's disproportionate burden**

In Ethiopia 90% of 8-year-olds undertake some kind of paid or unpaid work. Household chores take up the biggest proportion of children's time, followed by childcare activities and unpaid work for the family, mostly farming and herding cattle. (<http://social-protection-humanrights.org/key-issues/gender/care-responsibilities-and-unpaid-care-work/>)

i. **Women do three out of every four hours of unpaid work**

The 2015 Human Development Report presents a detailed new estimate of the share of all work, not just paid work, between men and women. While women carry out 52 per cent of all global work, glaring inequalities in the distribution of work remain. Women are less likely to be paid for their work than men, with three out of every four hours of unpaid work carried out by women.



*Women gather fuelwood in the Democratic Republic of Congo.*

ii. **Impact on schooling and economic empowerment**

The negative impact starts with education – where girls are far more likely than boys to miss school because of domestic duties. Fetching water is an especially time consuming chore done more often by girls than boys, contributing to unequal school completion rates.



*Girls and women carrying water fetched from Tana River in Kenya, WERK-GEC research project 2014*

This injustice is justified by entrenched gender stereotypes, the gendered division of labor and the paradigm of men providers-women caregivers which shapes unpaid care work as well as paid employment.



*A woman washing utensils-Kenya*



*Primary school children preparing flour for a meal-Kenya*

The above photos were retrieved from WERK-GEC research project report 2014. In Kenya, these are some of the main domestic chores for girls and women.

Girls are particularly likely to take over domestic work when their mothers enter paid employment, contributing to the intergenerational poverty that comes from lack of education. It has been estimated that, if calculated in monetary terms, the care services that are provided for free would amount to between fifteen and 50 percent of GDP. Table 1 outlines the sample situation of unpaid care work by gender.

**Table 1: Gender, work and time allocation: Examples from the 2007/2008 Human Development Report (hours and minutes per day)**

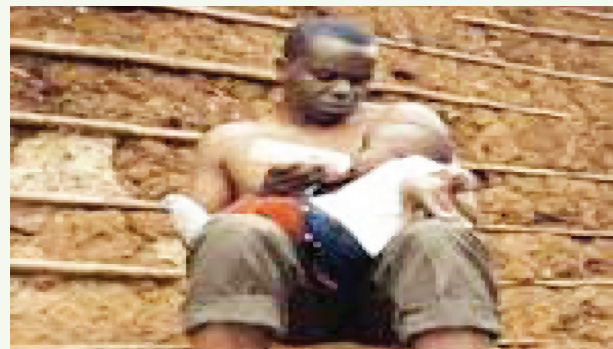
Country	Year	Total work in market and non-market activities		Cooking and cleaning <sup>1</sup>		Care of children <sup>2</sup>		Free time <sup>3</sup>	
		women	men	women	men	women	men	women	men
Spain	2002–3	7:54	6:51	3:22	0:37	0:30	0:12	4:34	5:34
Italy	2002–3	8:08	6:51	4:02	0:31	0:28	0:11	4:15	5:29
Republic of Korea	2004	7:30	6:51	2:36	0:20	0:55	0:15	5:03	5:34
Mexico	2002	8:10	6:25	4:43	0:39	1:01	0:21	2:37	3:01
South Africa	2000	6:52	6:01	3:06	1:00	0:39	0:04	4:08	4:53
Madagascar	2001	7:14	7:03	2:51	0:17	0:31	0:08	1:45	3:15

Adapted from UNDP 2007: 342

### b. Making Unpaid Care Work Visible

Beyond documenting their own unpaid care work, women have taken images of men and boys sharing domestic tasks with women and girls.

Indeed, macroeconomic policies have a critical role to play in the realization of women's rights. Unpaid care work is directly linked to the economic empowerment of women and girls. But is this evidence being used to inform public policy? Doing so would include the implementation of the **'3 Rs': Recognition, Reduction and Redistribution of unpaid care work:** from women to men, and from the family to communities and the state.



*A middle-aged father feeds his child at the Langas slums, Kenya. Some fathers are now taking active roles in family issues.*

### i. Opportunities and Benefits of care work to societies

All care work, paid or unpaid, adds value to the economy and should therefore be included in economic calculations. It is estimated that if women's unpaid work were assigned a monetary value it would constitute between 10% and 39% of GDP. Other studies show that reducing the household time burdens on women could increase agricultural labour productivity by 15% and capital productivity by as much as 44% in some countries (ESCAP, UNDP, 2003).

### ii. Necessary Policy framework

Policy responses have been framed around the three pronged approach of recognize, reduce and redistribute. Some advances have already been made, for example in Latin American countries like Ecuador, Peru and Colombia, to recognize the right to care and the need to value unpaid care work within policy and legislative frameworks.

### Addressing the challenges

#### What policy changes are needed?

- Recognition that unpaid care work is a crucial issue for development and must be accounted for and addressed in all development interventions, across all sectors.
- Better state provision of affordable, accessible, high-quality care services - including childcare and care for older people and people with disabilities or chronic illness - as well as education and health services.
- Better protection of the rights of unpaid care workers, to education, good health, decent work and participation in public life.

Source (Chant 2002a: 467, Razavi 2007b)

**Dr. Mary Otieno** is an individual Member of FEMNET based in Nairobi, Kenya. She is currently a Lecturer and Supervisor of Educational Planning and Policy Studies, at Kenyatta University.





# Unpaid Care Work in Uganda: A Proactive State Response Required

By Annie Margaret Ihoreere Wagana

## Abstract

This research illustrates how macroeconomic policies have a critical role to play in the protection and realization of women's rights, in particular the recognition and redistribution of care-work. The legal frameworks, and in particular the labour laws have remained silent in so far as the recognition and redistribution of care work is concerned. There should be a precise portrait of women's work in order to reveal women's hidden economic activity, fully understand the nuances of their social position and inform development interventions. Care as a value reinforces the existing gender stereotypes, the private/public dichotomy with women being in the private sphere doing unrecognized work and men in the public doing the administrative work that is generally over-valued. According to scholars, care is an important dimension in social security considering the economic decline/challenges that Uganda is faced with, but on its own it has got challenges thus it compliments other values. For example, the responsibility of caring for HIV and AIDS patients rest on grand-mothers, mothers, daughters etc who are not capacitated enough in terms of training to take care of HIV positive people. This research shows how there is a need for proactive laws in catering for the well being of unpaid care-workers.

## Introduction

Unpaid care work is invisible in Uganda's legal framework and public policy. Patriarchy remains deep-rooted not only in culture but also in the macroeconomic structures, illustrating gender insensitivity. Women in Uganda continually take on the burden of unpaid care work. Due to lack of a legal framework on care work, women and girls carry the burden of care work which includes, but is not limited to caring for the elderly and sick, educating children, collecting water and firewood and maintaining the family homestead. These may be either family or corporative; forced labour; volunteer work; charity etc. (Pearce L.: 1993; p223). Unpaid care is seen as casual work that is informal and therefore operates in the absence of formal contracts. Care work remains a necessary evil, and is one of the most important sources of social security in Uganda, for this reason there needs to be a formal recognition of people that carry out this work. It is imperative to highlight the gendered nature of care work and what needs to be done to better the debilitating status quo in Uganda.

This study is restricted to different forms of care in the domestic arena. It involved desk research, individual



*Robinah Beshobeza, my 80 year old grandmother in Sheema District who is taken care of by extended family. Photo by: Matthew Wagana of Uganda Pixels Co.*

interviews, focus group discussions and observation in Shema district in western Uganda. A number of materials such as previous research reports, policies and statutes were sourced, collected and reviewed. Observations were carried out through a field visit to a local

community where one of the care-givers provides care. Care-givers were observed at work and later interviewed on their experiences. The care-receiver was also interviewed. There are also detailed studies from Oxfam and ActionAid taking a grounded approach in parts of northern and central Uganda. The research methodology was therefore grounded in an approach exploring the lived realities of volunteer care-givers from a selected sample of care-givers as well as desktop approach.

The general sentiment from the focus groups in Sheema district was that labour regulation in Uganda delves into the formal market, envisaging employer-employee relations. It turns a blind eye to the complex community relations which result in care work being seen as volunteering which is clearly unfair on those that carry out the work. Women in Shema are susceptible to losing their day jobs, and are sometimes exposed to all manner of physical illnesses which may be communicable, including mental pain due to continual exposure to the deteriorating health of relatives and community members. Caretakers do not receive financial or psychological support from government.

### Legal Framework

Macroeconomic policies have a critical role to play in the protection and realization of women's rights, in particular the recognition and redistribution of care-work. The legal frameworks, and in particular the labour laws have remained silent on the recognition and redistribution of care work. The Convention on the Elimination of All forms of Discrimination Against Women (CEDAW, 1979) addresses the care burden placed on women in the home:

*“Relieving women of some of the burdens of domestic work would allow them to engage more fully in the life of their communities. Women’s economic dependence on men often prevents them from making important political decisions and from participating actively in public life.”*

Furthermore the International Covenant on Civil and Political Rights (ICCPR) and International Covenant on Economic Social and Cultural Rights (ICESCR) emphasizes that women should enjoy their rights free from discrimination. This means that governments must ensure that women are able to fully enjoy rights such as the right to

work, the right to political participation, the right to social security, the right to freedom of expression, and the right to an adequate standard of living on an equal basis with men.

The 1995 Constitution of the Republic of Uganda is gender-inclusive and creates a strong legal basis for addressing gender issues by explicitly prescribing equality between women and men under the law as well as the right to equal opportunity.

Uganda gained independence in 1962. In 1995, the country enacted a new Constitution that explicitly prescribed equality between women and men under the law as well as the right to equal opportunity. Other policy efforts that have been made to address gender equality include the approval of the National Gender Policy (1997), the National Development Plan (NDP) 2010/11–2014/15 (National Planning Authority 2010), which recognizes the role that custom plays in discrimination against women in Uganda, and lays out approaches to address gender-related impediments to development; it also provides suggestions on how to mainstream gender-neutral policies, plans and programmes. The Universal Primary Education (UPE) program provides for an increase of the girl child in schools, the Beijing Platform for Action provides affirmative action to increase women participation in leadership.

Aside from policies and programs, the Constitution of the Republic of Uganda 1995 as amended, Article 3 emphasizes the rights of women in all aspects of life. Other supportive laws, policies and strategies in place include the Local Government Act (Cap 243), the Land Act (Cap 227), the Land Acquisition Act (Cap 226), the National Agricultural Advisory Services Act (NAADS), the Social Development Sector Strategic Investment Plan (2003–2008), the Community Mobilisation and Empowerment Strategy (2006) and the National Women’s Council Act (Cap 318) (Nesbit-Ahmed Z. and Apila M.:2015; p5-7).

However, in Uganda, because women are considered primary care givers and nurturers, the trend is to make casual such work, whether women are affected physically, emotionally and economically. The Participatory Poverty Assessment (Government of Uganda 2002) reveals that women’s lack of control over livelihood assets



such as land, labour, skills and information, networks, technology, and financial capital remains one of the root causes of poverty (Nesbit-Ahmed Z. and Apila M.:2015; p.5-7).

Unfortunately, care work is mostly found in the realm of informal labour, in Uganda. It is largely unregulated. It is an aspect of social security mainly performed by families and communities. Furthermore Uganda has not ratified the International Labour Organisation Convention No. 189, Decent Work for Domestic Workers.<sup>1</sup> The palliative care for long-term illnesses like cancer and HIV/AIDS is largely carried out by female family and community members; this type of work definitely needs acknowledgement so as to get formal recognition. The legal protection of care worker is imperative as it shows an ethic of care is premised on fully relational subjects who



*Chebet Irene, 25 years old with her four children. Photo by Harry Freeland/ACTIONAID ([http://www.actionaid.org/sites/files/actionaid/making\\_care\\_visible.pdf](http://www.actionaid.org/sites/files/actionaid/making_care_visible.pdf))*

exist in complex webs of interdependence with others (Robinson: 2006; p322).<sup>2</sup> Thus, Sevenhuijsen (2000: p29)<sup>3</sup> argues, 'the conception of people as working and caring citizens is better attuned to the needs of ... all

persons living in networks of care and responsibility than is achieved if the starting point is that of equal rights-holders'.

### The gendered nature of care work

The concept of care is the basic life activity, life activities centre around care and families are the basic social loci of caring (Emsterdam, et al.: 2003). Care sometimes referred to ethics of care was developed in the 1980's and 1990's, care as a value underpins social security either formal (social security schemes, social assistance, social insurance) or informal (the traditional safety nets), there are four phases of care: caring about<sup>4</sup>, taking care of<sup>5</sup>, care giving<sup>6</sup>, and care receiving<sup>7</sup> (Tronto:1993). The private/public dichotomy is reinforced in that women dominate in the last two "care giving and care-receiving" while men dominate in the "caring about" and "taking care." The provision of care is highly gender biased.

### Conclusion

From the research above, in Uganda care is an important dimension in social security considering the economic decline challenges that Uganda is faced with but on its own it has got challenges thus it compliments other values. This research shows how there is a need for proactive laws in catering for the well being of unpaid care-workers, as care workers form an unintended social security blanket for communities. Generally, there is need for reform of domestic labour laws to ensure gender responsiveness such as allowing new mothers in the workforce more time off in order to take care of children and return to work, which may increase more women in the formal sector. Relationships between different forms of work, industrial formal work, informal work and household work have a unique impact on women. These constraints make women, invisible and subordinate they therefore find it difficult to organise and improve their conditions. There is need for a change in societal attitudes where women are expected to volunteer their time and energy void of self development.

An integrative and inclusive approach needs to be adopted so as to allow the construction of a framework

<sup>1</sup> Requires that domestic work should be formalized under law, as women are being exploited, by slave-like working conditions.

<sup>2</sup> For further details, see Tronto (1993) and Daly (2002).

<sup>3</sup> Cited in Robinson (2006: 321, 322)





**Factors contributing to lack of recognition of unpaid carework**

for approaching social security protection of women as workers, active and permanent in a growing part of the global economy and not as a vulnerable group with primary welfare needs (Delahanty J. A: 2000; p15). There should be a precise portrait of women’s work in order to reveal women’s hidden economic activity, fully under-

stand the nuances of their social position and inform development interventions.

*Margaret Wagana is an Individual Member of FEMNET based in Kampala, Uganda.*

4 Attentiveness to others.  
 5 Assuming responsibility e.g. over orphans etc.  
 6 Hands on provision of care.  
 7 Recipients of care, have their lives are improved

## References

Boris E. and Jansen J. The ILO: Women Networks and the Making of the Women Worker, Pennsylvania State University. [http://wasi.alexanderstreet.com/help/view/the\\_ilo\\_womens\\_networks\\_and\\_the\\_making\\_of\\_the\\_women\\_worker](http://wasi.alexanderstreet.com/help/view/the_ilo_womens_networks_and_the_making_of_the_women_worker) (Accessed 27/11/2014)

Delahanty J. A. (2000) Common Thread: Issues for Women Workers in Garment Sector; North South Institute, Canada, WEIGO Global Markets Programme 1999 at p15 quoted in Lund and Srivinas

Economics, Paid and Unpaid Work [http://www.sas-cwr.org/files/www/resources\\_pdfs/anti\\_oppression/Economics.Paid\\_and\\_Unpaid\\_Labour.pdf](http://www.sas-cwr.org/files/www/resources_pdfs/anti_oppression/Economics.Paid_and_Unpaid_Labour.pdf) (Accessed 30/12/2014)

Emsterdam, et al. (2003). Labyrinths of care. [http://www2.arnes.si/~ljmiri1s/eng\\_html/publications/pdf/MI\\_politike\\_labyrinths.pdf](http://www2.arnes.si/~ljmiri1s/eng_html/publications/pdf/MI_politike_labyrinths.pdf) (Accessed on 11/08/2015).

Kanyongolo R. N. (2011). *Informal Labour and the Ethic of Care: Legal Protection of Care Givers in Malawi* in Dan Banik (ed), *The Legal Empowerment Agenda: Poverty, Labour and the Informal Economy in Africa*, (Ashgate, Norway)

Keller, J. and Nelson, S. (2003). *Care Ethics, Service-learning and Social Change. Michigan Journal of Community Service Learning. http://quod.lib.umich.edu/cgi/p/pod/dod-idx?c=mjcsli;idno=3239521.0010.104* (Accessed on 11/08/2015)

Nesbit-Ahmed Z. and Apila M. (2015). Unpaid carework Program: Uganda Country Report 2012-2014. Institute for Development Studies: ActionAid. <http://www.ids.ac.uk/publication/unpaid-carework-programme-uganda-country-progress-report-2012-2014> (Accessed 26/12/2014)

Pearce L. (1993). *The Organizational Behaviour of Unpaid Worker's*, Rutledge

Robinson F. 2006. Beyond Labour Rights: The Ethics of Care and Women's Work in the Global Economy, *International Feminist Journal of Politics* (8) 321 -342.

Sevenhuijsen S. Bozalek, V. Gous A. and Minnaar-Mcdonald M. (2003). South African Social Welfare Policy: An analysis using the ethic of care, *Critical Social Policy*, 23 (93), 299- 321.

Tronto J. (1993). *Moral boundaries: A political argument for an ethic of care. New York: Routledge*

Uganda Bureau of Statistics <http://www.ubos.org/onlinefiles/uploads/ubos/pdf%20documents/2012StatisticalAbstract.pdf> Accessed (20/12/2014)

## List of policies and legislation

Constitution of the Republic of Uganda 1995 as amended

Convention on the Elimination of all forms of Discrimination Against Women Universal Primary Education (CEDAW)

Community Mobilisation and Empowerment Strategy (2006)

Land Act (Cap 227),

Land Acquisition Act (Cap 226)

Local Government Act (Cap 243),

National Agricultural Advisory Services Act (NAADS), the Social Development Sector Strategic Investment Plan (2003-2008)

National Women's Council Act (Cap 318)

National Gender Policy, the National Development Plan (NDP) 2010/11-2014/15 (National Planning Authority 2010)

Participatory Poverty Assessment (Government of Uganda 2002)

# The Gender Dimensions of Tax and Illicit Financial Flows

By Crystal Simeoni and Cephias Makunike



## Abstract

The basic premise of the tax justice movement is the demand for social and economic justice through the redistribution of wealth for equality. This entails the need for countries to prioritize the use of pro-poor and gender sensitive tax systems as well as consciously allocating public expenditure in a way which addresses social and economic rights. Gender is often an area that is left out in “neutral-sounding technical language”<sup>1</sup> especially in the realm of illicit financial flows. Conservative estimates say that Africa loses approximately \$50 Billion annually to illicit financial flows. Illicit financial flows erode the tax base and negatively affect countries’ ability to mobilize domestic revenue to finance the delivery of essential public services such as health care, education and improved infrastructure. Gender is

a factor along the illicit financial flow continuum –from extraction of money to the impact of loss of resources. It is increasingly clear that the tax justice movement needs to have broader analysis and dialogue to understand the damage caused to marginalized groups such as women by the existing weak international financial architecture which negatively affects domestic revenue mobilization in Africa.

This paper argues that illicit financial flows, mainly through commercial transactions by multinational companies, reduces the capacity for governments to mobilize tax revenues and often results in governments shifting the burden of tax on citizens as opposed to businesses. As a result, the tax systems are often regressive, have loopholes or leakages and therefore often fail to redistribute wealth. This failure perpetuates social and economic injustice as governments fail to raise sufficient domestic revenue to finance basic public amenities and resort to indirect taxes and personal income taxes which burden the poor more than corporates. Eventually it is the most vulnerable groups such as women and children who suffer the most in such systems.

The paper recommends that African governments increase efforts to stop illicit financial flows from African countries in order to increase the tax base thereby enabling sustainable and reliable domestic revenue mobilization to finance its economic transformation. One big way in which African governments can stop illicit financial flows from their countries is the implementation of the recommendations of the High Level Panel Report on Illicit Financial Flows from Africa. This would curb illicit financial flows and strengthen domestic revenue mobilization, which would go a long way in addressing gender related development issues.

<sup>1</sup> Gender and Tax Justice, Liz Nelson 9<sup>th</sup> June 2015; <<https://www.opendemocracy.net/5050/liz-nelson/gender-and-tax-justice>>

<sup>2</sup> Wealth: Having it all and wanting more, Oxfam Issue Briefing

## Introduction and background issues

Half of the world's wealth lies in the hands of just 1% of the world population<sup>2</sup>; this indicates that inequalities are deepening. Rising income inequality goes in tandem with and is also caused to a large extent by the current growth model and illicit financial flows (IFFs) which have increased exponentially in Africa. Fiscal policies have an important role to play in rebalancing these inequalities that affect us all, irrespective of which country a person is from. In present day realities of economic crises, competing priorities such as the migration crisis, and declining aid to Africa; domestic revenue in the form of tax is the only reliable resource to ensure economic & human development. In order for tax revenue to form a bulk of development financing there has to be transparency and accountability oversight over tax and fiscal policy implementation.

In the last few years there is a growing call by tax payers to have accountability for the money they are taxed the world over. There is a growing understanding that taxes and fiscal policies need oversight and accountability structures to ensure that the benefits to society are just. Questions arise over not just the amount of funds collected through taxation, but how they are raised and who receives them and how they are distributed. The dimension of gender within the tax justice circles is one that goes largely uncounted for but has recently begun to receive some recognition in that there are indeed implications of illicit financial flows that further deepen inequalities of gender. There is also growing consensus that fiscal policy has a vital role to play in rebalancing gender inequalities. As the struggle to ensure tax policies and systems are transparent and just, we must realize that current tax structures exist within existing gender issues.

## Domestic Resource Mobilization

The 3<sup>rd</sup> Financing for Development conference held in Addis Ababa in 2015 further emphasized the growing expectation for developing countries to finance their own devel-

opment through domestic revenue mobilization<sup>3</sup>. Countries in Africa rely on corporate, individual and indirect taxes for domestic resource mobilization. However, corporate tax is not collected as efficiently as it should meaning the tax burden is placed on already marginalized citizens through individual and indirect taxes. This has consequences on service delivery of things like health, education, sanitation and other public amenities. There just aren't enough resources to ensure these functions are adequately funded consequently African citizens in general lack the social protection structures they essentially should have a right to.

Women as a cohort of society are already greatly marginalized, regressive tax regimes disproportionately affect women and girls as they often do not receive living wages, do not have a right to unionize, do not have access to benefits or social protection mechanisms and typically bear the burden of care at home<sup>4</sup>. Insufficient social security structures mean that women in particular perform many of the social security roles as part of their unpaid domestic labour. The gap that illicit financial flows create in states ability to raise their own revenue could create austerity measures that generally mean there are reductions on social expenditure, charges for previously free public services in health and education, reduction or removal of food(aid?), transport and other subsidies amongst others<sup>5</sup>. Studies have shown when this happens women bear the greater burden.

With specific reference to Africa, the continent is losing in excess of \$50 billion annually<sup>6</sup> - roughly 5.5% of GDP, creating a big dent in Africa's ability to raise its own revenue. To respond to this, the High Level Panel (HLP) on Illicit Financial Flows was commissioned by Africa Union/Economic Commission for Africa (AU/ECA) Conference of Ministers of Finance, Planning and Economic Development to come up with recommendations. The report from the High Level Panel came up with 15 recommendations to work towards curbing the flow of illicit finances from Africa. Though this is a document that is generally gender blind, it does offer solutions on the

<sup>3</sup> The Addis Ababa Action Agenda of the Third International Conference on Financing for Development (also referred to as the FfD3 Outcome Document), July 2015.

<sup>4</sup> Abdulmelik, Nebila. "Women's Rights and Illicit Financial Flows." Awd Women's Rights

<sup>5</sup> International Capital Flows: Identifying the Gender Dimension, Singh & Zammit

<sup>6</sup> Illicit Financial Flows. Report of the High Level Panel on Illicit Financial Flows from Africa, Commissioned by the AU/ECA Conference of Ministers of Finance, Planning and Economic Development, 2015.



curbing of illicit financial flows the biggest cross-cutting challenge in the implementation of its recommendations is the lack of appropriate capacity to ensure that illicit outflows are curtailed. It can be argued that further to this is the impetus to make sure that capacity building on how to implement the recommendations includes gender dimensions. The fight to curb IFFs is still relatively new therefore the opportunity exists to make sure that gender dimensions are included this early.

### Conclusion and recommendations

The Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) recognizes 'the equal rights of men and women to enjoy all economic, social, cultural, civil, and political rights'. Additionally, goal 10 of the UN's 2030 Agenda for Sustainable Development calls for the reduction of inequality within and among countries. In light of these instruments, it is time to ensure commitment both nationally and internationally to raise the revenues necessary to realize these goals. By doing so, we will be working towards bridging longstanding economic inequality "between women and men, between the politically disenfranchised and power-holders, and among countries at dramatically divergent levels of development and economic durability"<sup>7</sup>.

While research exploring the implications of the international financial architecture on women is beginning to be an area of concern, there is not nearly enough data and research. There needs to be more gender disaggregated data for targeted work to identify and correct gender injustices brought about through illicit financial flows. It is therefore vital that we begin to create new narratives to promote gender justice in fiscal policy in the post-2015 era<sup>8</sup>. ■

**Crystal Simeoni** is the Policy Lead on Tax and International Financial Architecture at Tax Justice Network - Africa (TJN-A). Follow her on twitter: [@crystalsimeoni](#)

**Cephas Makunike** is the Policy Lead in charge of the Tax and Inequality Programme at Tax Justice Network - Africa (TJN-A). Follow him on twitter: [@cmakunike](#)

### References

- UNDP Issues Brief – Gender, Equality and Poverty Reduction, April 2012 <http://www.undp.org/content/dam/undp/library/gender/Gender%20and%20Poverty%20Reduction/Taxation%20English.pdf>
- Abdulmelik, Nebila. "Women's Rights and Illicit Financial Flows." *Awid Women's Rights*, June, 2015. <http://www.awid.org/news-and-analysis/womens-rights-and-illicit-financial-flows>
- Africa Rising? Inequalities and the essential role of fair taxation, TJN-A and Action Aid, February 2014
- Nelson, Liz. "Gender and Tax Justice." *openDemocracy*, 8 June 2015. Web. 09 July 2015. <<https://www.opendemocracy.net/5050/liz-nelson/gender-and-tax-justice>>.
- Tax Justice Network newsletter, The Gender Issue, Volume 10, May 2015 [http://www.taxjustice.net/wp-content/uploads/2013/04/TJF\\_2015\\_Women.pdf](http://www.taxjustice.net/wp-content/uploads/2013/04/TJF_2015_Women.pdf)
- International Capital Flows: Identifying the Gender Dimension, Singh & Zammit, World Development, Vol. 28, 2000
- Illicit Financial Flows. Report of the High Level Panel on Illicit Financial Flows from Africa, Commissioned by the AU/ECA Conference of Ministers of Finance, Planning and Economic Development, January 2015. <http://www.uneca.org/publications/illicit-financial-flows>
- Wealth: Having it all and wanting more, Oxfam Issue Briefing, January 2015
- The Addis Ababa Action Agenda of the Third International Conference on Financing for Development, July 2015. <http://www.un.org/esa/ffd/ffd3/wpcontent/uploads/sites/2/2015/07/Addis-Ababa-Action-Agenda-Draft-Outcome-Document-7-July-2015.pdf>

<sup>7</sup> Tax Justice Network newsletter, The Gender Issue

<sup>8</sup> Nelson, Liz. "Gender and Tax Justice." openDemocracy



# ABOUT FEMNET

The African Women's Development and Communication Network (FEMNET) was set up in 1988 as a pan-African, membership-based Network for women's organizations. Since inception, FEMNET continues to play a central role in sharing information, experiences, ideas and strategies among African women's NGOs in order to strengthen women's capacity to participate effectively in the development processes at different levels in Africa. This has been successfully done through communication and networking, advocacy and capacity building initiatives. Over the years, FEMNET has played a leading role in building the women's movement in Africa and ensuring that African women voices are amplified and influence decisions made at national, regional and global levels, which have direct and indirect impact on their lives.

The bi-annual African Women's Journal was initiated by FEMNET in 2010 as a way to contribute to the African Women's Decade (2010-2020), to facilitate the sharing of information throughout the Decade and ensure that it is kept alive!

We would love to hear from you! Please send any comments, questions and suggestions to [communication@femnet.or.ke](mailto:communication@femnet.or.ke) and [library@femnet.or.ke](mailto:library@femnet.or.ke). Stay posted for our call for submissions to contribute an article for the next issue.

**Engage with us on our various platforms:**

**[www.femnet.co](http://www.femnet.co)**



FEMNET Secretariat



@femnetprog



femnet.wordpress.com



FEMNET1



**The African Women's  
Development and  
Communication Network**

