



# General Assembly

Distr.: General  
2 February 2022

Original: English

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## Human Rights Council

### Forty-ninth session

28 February–1 April 2022

Agenda items 2 and 3

### Annual report of the United Nations High Commissioner for Human Rights and reports of the Office of the High Commissioner and the Secretary-General

Promotion and protection of all human rights, civil,  
political, economic, social and cultural rights,  
including the right to development

## Question of the realization in all countries of economic, social and cultural rights

### Report of the Secretary-General\*

#### *Summary*

In the present report, prepared pursuant to Human Rights Council resolution 46/10, the Secretary-General provides an overview of the continuing impacts of the coronavirus disease (COVID-19) pandemic on economic, social and cultural rights and outlines key elements of a human rights-based approach towards building and financing inclusive public policies and services, with particular emphasis on social protection. The Secretary-General concludes with recommendations for establishing human rights-based social protection systems in order to operationalize his call for a renewed social contract underpinned by a global new deal in the context of the COVID-19 pandemic recovery.

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\* Agreement was reached to publish the present report after the standard publication date owing to circumstances beyond the submitter's control.



## **I. Introduction**

1. Pursuant to Human Rights Council resolution 46/10, the present report is focused on the importance that robust and efficient public policies and adequately resourced and fully functioning services for the protection of economic, social and cultural rights have in addressing the negative impact of the coronavirus disease (COVID-19) pandemic and in contributing to recovery efforts.
2. Over the past two years, the COVID-19 pandemic has had a profound impact on people's health, lives and enjoyment of human rights, with disproportionately adverse consequences for the most marginalized and vulnerable. The health crisis and resulting social and economic crises have revealed and exacerbated existing inequalities both within and between countries and shone a light on the structural consequences of decades of underfunded or dismantled public services and policies related to economic and social rights.
3. All countries, regardless of their current circumstances, have the potential to expand their investment in education, health and social protection.<sup>1</sup> Such investment is key to the fulfilment of State obligations regarding the realization of economic, social and cultural rights. Investment strategies should include domestic resource mobilization as well as international cooperation and assistance. Investment in people's well-being and in affordable, accessible and quality services functions as a springboard to longer-term resilience and opportunities for States to pursue inclusive development aligned with human rights and environmental aims. Evidence shows that investing in inclusive public policies to realize economic, social and cultural rights supports economic growth, contributes to preventing poverty, reduces inequality, including gender inequality, and increases political stability.<sup>2</sup>
4. The report contains an overview of the continuing impacts of the COVID-19 pandemic on economic, social and cultural rights and outlines key elements of a human rights-based approach towards building and financing comprehensive public policies and services, with particular emphasis on social protection. The report concludes with recommendations for establishing a human rights-based social protection system, in order to operationalize the Secretary General's call for a renewed social contract centred on human rights, underpinned by a global new deal in the context of the COVID-19 pandemic recovery.

## **II. States' responses to the continuing impact of the COVID-19 crisis on economic, social and cultural rights**

5. The COVID-19 pandemic continues to take a significant toll on people's health, lives and livelihoods around the world, with the World Health Organization (WHO) reporting over 240 million confirmed cases and over 5 million deaths globally as at 8 December 2021.<sup>3</sup>
6. The social and economic impacts of the pandemic have led to a significant increase in poverty, with the number of extremely poor increasing by between 119 million and 124 million people in 2020.<sup>4</sup>
7. Loss of, or disruption to, employment and public services and a worsening of working conditions for those in the informal labour market have been widespread. Access to stable, quality education has been irregular,<sup>5</sup> with immediate, and expected longer term, impacts on children's learning milestones, cognitive, social and emotional growth and access to economic opportunities.<sup>6</sup>

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<sup>1</sup> See [https://www.ilo.org/wcmsp5/groups/public/---ed\\_protect/---soc\\_sec/documents/publication/wcms\\_383871.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_383871.pdf).

<sup>2</sup> See [https://www.ituc-csi.org/IMG/pdf/investments\\_in\\_social\\_protection\\_and\\_their\\_impacts\\_on\\_economic\\_growth.pdf](https://www.ituc-csi.org/IMG/pdf/investments_in_social_protection_and_their_impacts_on_economic_growth.pdf).

<sup>3</sup> See <https://covid19.who.int/>.

<sup>4</sup> See <https://unsdg.un.org/sites/default/files/2021-09/SG-Policy-Brief-on-Jobs-and-Social-Protection-Sept%202021.pdf>, p. 4.

<sup>5</sup> See <https://data.unicef.org/resources/education-disrupted/>.

<sup>6</sup> See, for example, <https://en.unesco.org/covid19/educationresponse>.

8. The pandemic has highlighted the situation of the 2 billion workers in informal economies around the world, who represent 90 per cent of total employment in low-income countries and who are traditionally excluded from contributory social insurance systems that protect against work-related absences or disruptions. Women, often overrepresented in the informal sector, have suffered disproportionately from the economic and social impacts of the crisis, shouldering additional unpaid care work in order to make up for the lack of essential services and school closures, while also experiencing increased gender-based violence.

9. In response to the pandemic, States have taken an unprecedented number of social protection measures, with over 3,300 actions having been planned or implemented in 222 countries and territories as at 14 May 2021.<sup>7</sup> Those measures helped people afford health care, cushioned the shock of income or job losses, and ensured the provision of care for children and other people in need. The measures included: conditional and unconditional cash transfers; in-kind support; school meals; voucher schemes; utility payment waiving or postponement; income security during sick leave; unemployment protection; old age, survivor and disability benefits; family leave and care policies; temporary changes to social security contribution payments and tax payments; and modified administrative procedures and delivery mechanisms.<sup>8</sup>

10. These rapid and extensive emergency social protection measures demonstrate that expansion of social protection is possible and can contribute significantly to mitigating or preventing many of the adverse impacts associated with crises.<sup>9</sup> At the same time, there was a clear divergence of experiences between individuals, communities and States, as social protection measures were most extensive in those countries with the broadest fiscal space.<sup>10</sup>

11. Despite the recognized disproportionate impact of the pandemic and the socioeconomic crisis on women, less than 20 per cent of the social protection and labour market measures adopted by States have been gender-sensitive, in the sense of specifically targeting women's economic security or addressing unpaid care work.<sup>11</sup> Furthermore, many measures are short-term or temporary, and are being phased out or subject to complicated and uncertain renewal processes.<sup>12</sup> At the same time, certain groups were left out of State responses altogether. For example, in many countries, informal workers are not yet part of social protection programmes.

12. The ability of States to mobilize financial and other resources towards social protection responses depended on a number of key factors. Firstly, countries which had comprehensive social protection systems in place prior to the crisis, which was the case only for a minority of States, were able to quickly organize necessary support by scaling up or adapting their existing operations. Secondly, States' access to required finance varied significantly.<sup>13</sup> Where States sought funding support, most sought concessional funding, but most of the support obtained will have to be repaid.<sup>14</sup> Also, any debt suspension or moratoriums that have been put in place will only defer repayments, leaving countries with a difficult choice: service creditors or protect human rights, notably the rights to life, health,

<sup>7</sup> See <https://documents1.worldbank.org/curated/en/281531621024684216/pdf/Social-Protection-and-Jobs-Responses-to-COVID-19-A-Real-Time-Review-of-Country-Measures-May-14-2021.pdf>.

<sup>8</sup> See [https://www.ilo.org/wcmsp5/groups/public/---ed\\_protect/---soc\\_sec/documents/publication/wcms\\_742337.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_742337.pdf), pp. 3–5.

<sup>9</sup> See <https://www.developmentpathways.co.uk/publications/what-has-the-covid-19-crisis-taught-us-about-social-protection/> and <https://www.developmentpathways.co.uk/publications/covid-19-the-social-contract-and-the-need-for-a-new-normal-for-social-protection/>.

<sup>10</sup> See <https://unsdg.un.org/sites/default/files/2021-09/SG-Policy-Brief-on-Jobs-and-Social-Protection-Sept%202021.pdf>, p. 6; and [https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/documents/briefingnote/wcms\\_749399.pdf](https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/documents/briefingnote/wcms_749399.pdf).

<sup>11</sup> See <https://www.undp.org/publications/covid-19-global-gender-response-tracker-fact-sheets#modal-publication-download> (COVID-19 Global Response Measures), fifth page.

<sup>12</sup> See <https://www.ohchr.org/EN/Issues/Poverty/Pages/Covid19.aspx>.

<sup>13</sup> A/76/167, para. 2.

<sup>14</sup> See [https://www.ilo.org/wcmsp5/groups/public/---ed\\_protect/---soc\\_sec/documents/publication/wcms\\_758705.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_758705.pdf), p. 39.

food, education and social security.<sup>15</sup> The limited scope of debt suspension or moratoriums in terms of countries and creditors has also limited the ability of those measures to achieve their intended objective.<sup>16</sup>

13. Recovery efforts in low-income countries have been further hampered by inadequate access to vaccines, the growing digital divide, and the impacts of the growing complexity of conflict and displacement. Such a divergent recovery will, if not corrected, undermine trust in multilateralism and governments, thereby increasing the likelihood of conflict and forced migration, and make the world more vulnerable to future crises.<sup>17</sup>

14. Despite the demonstrated value of social protection investments, at the onset of the pandemic only 30 per cent of the global working-age population enjoyed coverage under comprehensive social security systems that provided the full range of benefits relevant to risks across the life cycle, and over half of the world's population were left wholly unprotected by any social protection benefits.<sup>18</sup> Within the global averages, there are also persisting uneven levels of protection within and across regions<sup>19</sup> and between genders, and considerable gaps in support to vulnerable groups, such as children and persons with disabilities.<sup>20</sup>

15. Social protection plays an important role in poverty reduction and alleviation, contributes to social cohesion, more equal and resilient societies and economic prosperity, and addresses critical drivers of conflict and displacement. Research suggests that emergency social protection measures adopted during the pandemic contributed to reducing inequalities and poverty.<sup>21</sup>

### III. Key elements of a human rights-based approach to social protection

16. The human rights framework offers considerable guidance to support the shift from temporary and ad hoc emergency social protection measures to comprehensive and inclusive social protection systems, including by setting out the substantive components of the right to social security, strategies to dismantle structural inequalities, and processes and options involved in financing social protection.<sup>22</sup>

17. The right to social security is recognized in numerous human rights instruments, most notably the International Covenant on Economic, Social and Cultural Rights. The Committee on Economic, Social and Cultural Rights has provided detailed guidance on providing social security, emphasizing its central importance in guaranteeing a life of dignity for all.<sup>23</sup> States have an obligation to provide income security and support, in cash or in kind, for all people across their life cycle, without discrimination and with particular attention to the most

<sup>15</sup> A/76/167, para. 1.

<sup>16</sup> See [https://www.eurodad.org/g20\\_dssi\\_shadow\\_report](https://www.eurodad.org/g20_dssi_shadow_report), and <https://www.worldbank.org/en/topic/debt/brief/debt-service-suspension-initiative-qas>.

<sup>17</sup> See <https://unsdg.un.org/sites/default/files/2021-09/SG-Policy-Brief-on-Jobs-and-Social-Protection-Sept%202021.pdf>, p. 3.

<sup>18</sup> See

[https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms\\_817572.pdf](https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms_817572.pdf), p. 68.

<sup>19</sup> Coverage rates in Europe and Central Asia (83.9 per cent) and the Americas (64.3 per cent) are above the global average, as compared with Asia and the Pacific (44.1 per cent), the Arab States (40.0 per cent) and Africa (17.4 per cent). See

[https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms\\_817572.pdf](https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms_817572.pdf), p. 19.

<sup>20</sup> See

[https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms\\_817572.pdf](https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms_817572.pdf), pp. 19 and 21.

<sup>21</sup> See <https://www.imf.org/external/pubs/ft/fandd/2021/06/inequality-and-covid-19-ferreira.htm>.

<sup>22</sup> See <https://www.developmentpathways.co.uk/wp-content/uploads/2020/04/Pathways-Perspectives-Human-Rights-WEBSITE-2.pdf>.

<sup>23</sup> General comment No. 19 (2007), para. 1.

marginalized. Social security must be directed towards ensuring protection from: (a) lack of work-related income caused by sickness, disability, maternity, employment injury, unemployment, old age, or death of a family member; (b) unaffordable access to health care; and (c) insufficient family support, particularly for children and adult dependents.<sup>24</sup> In order to ensure universal coverage, non-contributory schemes are necessary.<sup>25</sup>

18. The human rights obligations of States are echoed in related political commitments, particularly Sustainable Development Goal 1 (end poverty in all its forms everywhere) and its target 1.3 (implement nationally appropriate social protection systems for all, including floors, and by 2030 achieve substantial coverage of the poor and vulnerable).<sup>26</sup> Also of key importance is the Social Protection Floors Recommendation, 2012 (No. 202) of the International Labour Organization (ILO), which sets out a normative policy vision of how universal social protection can be achieved, encompassing both the establishment of national social protection floors and the implementation of measures to ensure higher levels of protection for as many people as possible, as soon as possible.

## A. Ensuring the availability of social protection

19. Social protection measures should be available, adequate and accessible. This means that social protection systems are established and defined by law, supported by a long-term strategy, and reinforced by an appropriate and adequately funded long-term institutional framework.<sup>27</sup> There should also be policy coherence across government departments regarding social protection efforts.<sup>28</sup> Universal social protection entails universal coverage that ensures that every person is protected, regardless of their socioeconomic situation or legal status, with a full, comprehensive range of contingencies across their life cycle which provides benefit levels that are sufficient to support a dignified life. The mechanisms required to achieve universal social protection vary, but generally follow a life-cycle approach, comprising universal child benefits, health protection, maternity and parental leave benefits, unemployment insurance, social pensions and variants of a universal basic income, complemented with effective access to health care, employment services, skills development, and care services, including childcare and long-term care services.<sup>29</sup>

20. In the context of the pandemic, many countries adopted measures that expanded the coverage of their social security systems to reach individuals belonging to the most disadvantaged and marginalized groups. For example, Argentina, Brazil, Burkina Faso, Colombia, Kenya, Thailand and Togo, among other countries, introduced cash transfer programmes targeting informal workers, while others, such as Malaysia, made vaccines available to undocumented migrants.<sup>30</sup>

<sup>24</sup> Ibid., para. 2.

<sup>25</sup> Ibid., para. 23.

<sup>26</sup> See

[https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms\\_817572.pdf](https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms_817572.pdf), p. 32.

<sup>27</sup> See <https://www.ohchr.org/documents/issues/epoverty/humanrightsapproachtosocialprotection.pdf>, p. 13.

<sup>28</sup> See

[https://ipcig.org/sites/default/files/pub/en/PIF48\\_What\\_s\\_next\\_for\\_social\\_protection\\_in\\_light\\_of\\_COVID\\_19\\_challenges\\_ahead.pdf](https://ipcig.org/sites/default/files/pub/en/PIF48_What_s_next_for_social_protection_in_light_of_COVID_19_challenges_ahead.pdf), p. 36.

<sup>29</sup> See <https://unsdg.un.org/sites/default/files/2021-09/SG-Policy-Brief-on-Jobs-and-Social-Protection-Sept%202021.pdf>, p. 11.

<sup>30</sup> See <https://www.undp.org/publications/covid-19-global-gender-response-tracker-fact-sheets#modal-publication-download> (Global Response Measures), tenth page; [https://socialprotection.org/sites/default/files/publications\\_files/GESI\\_What%20have%20we%20learned.pdf](https://socialprotection.org/sites/default/files/publications_files/GESI_What%20have%20we%20learned.pdf); and <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2021/Feminist-plan-for-sustainability-and-social-justice-en.pdf>, p. 31.

## B. Ensuring the accessibility of social protection programmes

21. Social protection must be accessible in terms of: (a) coverage, especially individuals belonging to the most disadvantaged and marginalized groups; (b) eligibility, with reasonable, proportionate and transparent qualifying criteria; (c) affordability; (d) participation and information; and (e) physical access.<sup>31</sup> In the design of social protection measures, targeting must be undertaken with considerable care. From a human rights perspective, inclusion errors, in which someone not considered to be in the target group receives a benefit, are not as problematic as exclusion errors, in which someone meant to be considered as part of the targeted group is not reached.<sup>32</sup> States should address challenges faced by members of certain groups, such as informal, migrant and undocumented workers, who are often unable to access social protection due to programme ineligibility.<sup>33</sup>

22. The pandemic highlighted how digital infrastructure can facilitate social protection expansion, for example in the areas of registration and access to benefits. However, States must, with careful consideration, ensure the full protection of personal data and privacy, provide for adequate accountability mechanisms, and work to close the digital divide to ensure that no one is left behind.<sup>34</sup> Particular attention should be paid to connectivity issues and the use of appropriate technology and alternative non-digital options to respond to local contexts and ensure access, including in local languages and easy to read format or Braille, for people in rural areas, older persons, persons with disabilities, indigenous or ethnic groups, and more generally people living in conditions of poverty.<sup>35</sup>

23. As women and girls often have less access than men and boys to resources such as mobile phones and bank accounts, they can face greater obstacles in accessing social protection services and infrastructure. Some countries actively facilitate the accessibility of registration and enrolment processes for women and girls. In Nepal, in the context of the World Bank's Strengthening Systems for Social Protection and Civil Registration Project, outreach campaigns have been carried out to promote awareness among and enrol potential beneficiaries who are eligible for child grants but not covered by social protection, focusing on excluded women. In the Plurinational State of Bolivia, under the Juana Azurduy grant programme, registration processes are facilitated for beneficiaries living in rural areas, awareness-raising campaigns on registration, targeting eligible mothers, are carried out, and free birth certificates are guaranteed for eligible households.

## C. Ensuring the adequacy of social protection benefits

24. Whether in cash or in kind, benefits must be adequate in amount and duration in order that everyone may realize the rights to family protection and assistance, an adequate standard of living and access to health care.<sup>36</sup> States should monitor adequacy criteria regularly to ensure that beneficiaries are able to afford the goods and services they require to realize their economic, social and cultural rights.<sup>37</sup> For example, in the context of the pandemic, Ukraine has increased the minimum level of benefits for unemployment, as prior levels were judged inadequate to provide a buffer to withstand the crisis.<sup>38</sup> Furthermore, in line with ILO Recommendation No. 202, States should design universal social protection to ensure

<sup>31</sup> General comment No. 19 (2007), paras. 23–27.

<sup>32</sup> [A/HRC/11/9](#), para. 36.

<sup>33</sup> See <https://www.ohchr.org/Documents/Issues/Poverty/covid19.pdf>, para. 34.

<sup>34</sup> See <https://unsdg.un.org/sites/default/files/2021-09/SG-Policy-Brief-on-Jobs-and-Social-Protection-Sept%202021.pdf>, p. 12. See also [A/74/493](#).

<sup>35</sup> See <https://www.ohchr.org/Documents/Issues/Poverty/covid19.pdf>, paras. 42–44.

<sup>36</sup> General comment No. 19 (2007), para. 22. See also International Covenant on Economic, Social and Cultural Rights, arts. 10–12.

<sup>37</sup> General comment No. 19 (2007), para. 22.

<sup>38</sup> See <https://www.kmu.gov.ua/en/news/minimalnu-dopomogu-po-bezrobittyu-pidvishcheno-z-650-grn-do-1000-grn-minekonomiki>.

predictable and sustainable coverage of benefits and support, going beyond short-term, contingent measures.<sup>39</sup>

25. To increase fiscal space to invest in social security, a number of States have revisited the structuring and financing of social protection to ensure higher levels of financial support for existing beneficiaries, the extension of programmes to reach additional people in need, or the creation of new temporary or longer-term programmes. Argentina introduced a one-time tax on the country's richest 0.02 per cent of the population to help cover the costs of its COVID-19 response.<sup>40</sup> Others took action to reform their entire social protection systems. For example, Botswana consolidated multiple fragmented programmes into a coherent, more efficient framework structured around the life cycle.<sup>41</sup> Eswatini established its first national unemployment insurance fund.<sup>42</sup> Somalia launched its first-ever cash transfer programme to provide support to poor and vulnerable households and lay the foundations for a countrywide shock-responsive safety net system.<sup>43</sup>

#### **D. Facilitating meaningful participation and accountability**

26. Social protection should be delivered through a framework that ensures transparency, participation and accountability<sup>44</sup> in the design, implementation and monitoring of programmes aimed at reaching those most in need of support. In transparent social protection systems, rights holders in general can identify the roles and responsibilities of all stakeholders in the system, at both the national and local levels, as well as eligibility criteria, benefits, complaint mechanisms and avenues for redress.<sup>45</sup> Complaint mechanisms must be sufficiently resourced and culturally appropriate, and judicial and quasi-judicial remedies must be available to beneficiaries.<sup>46</sup> To ensure meaningful and effective participation, States must remove obstacles that restrict the participation of vulnerable groups.<sup>47</sup>

27. In many instances, the strengthening of social protection was facilitated by civil society mobilization and the participation of affected communities. For example, in Brazil, social movements and trade unions advocated for and obtained a significant emergency cash transfer for informal workers, over four times the national poverty line, with women heads-of-households receiving double the benefit. The programme has also renewed social debate about a permanent universal citizen income.<sup>48</sup> In Chile, domestic workers were incorporated into the unemployment insurance scheme, following years of mobilization by workers' organizations.<sup>49</sup> In South Africa, the crisis highlighted existing gaps in the country's social protection system and triggered civil society mobilization, debate and concrete steps towards government consultations on introducing a basic income grant.<sup>50</sup>

#### **E. Promoting equality and non-discrimination**

28. States should ensure that all rights can be enjoyed without discrimination in law and in practice. The principles of equality and non-discrimination are enshrined in the International Covenant on Economic, Social and Cultural Rights, and have been further

<sup>39</sup> See <https://www.ohchr.org/Documents/Issues/Poverty/covid19.pdf>, para. 26.

<sup>40</sup> See <https://batimes.com.ar/news/argentina/us3-billion-wealth-tax-bill-clears-lower-house-heads-to-senate.phtml>.

<sup>41</sup> See <https://journals.sagepub.com/doi/full/10.1177/14680181211021260>, p. 436.

<sup>42</sup> *Ibid.*, p. 6.

<sup>43</sup> See <https://www.worldbank.org/en/news/press-release/2021/06/17/somalia-s-most-vulnerable-households-and-locust-response-efforts-to-receive-185-million-boost>.

<sup>44</sup> General comment No. 19 (2007), para. 26.

<sup>45</sup> [A/HRC/11/9](#), para. 45.

<sup>46</sup> *Ibid.*, paras. 48–49.

<sup>47</sup> *Ibid.*, para. 54.

<sup>48</sup> See

<https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2021/Feminist-plan-for-sustainability-and-social-justice-en.pdf>, p. 28.

<sup>49</sup> *Ibid.*

<sup>50</sup> See <https://journals.sagepub.com/doi/full/10.1177/14680181211021260>.



developed in subsequent international instruments addressing the specific situation of particular groups. States should adopt comprehensive legislation prohibiting discrimination and take measures that address the practical obstacles and challenges that some people face in enjoying their rights, including measures to prevent direct and indirect discrimination, and adopt a multidimensional approach to substantive equality by revisiting current and historical discrimination, addressing practices of violence, stereotyping and stigmatization, ensuring against institutional bias and facilitating political participation.<sup>51</sup>

29. Further, States should ensure the effective collection of accurate and disaggregated data, including as sourced through community-led monitoring, and take effective measures to reach people living in conditions of poverty.<sup>52</sup> For example, the 2014 National Development Plan of El Salvador set out a rights-based approach to social protection enshrined in national legal frameworks encompassing four key components: social assistance, social insurance, public services and infrastructure. The strategy makes use of data disaggregated by sex and participatory methods to highlight gendered risks and vulnerabilities.

## **F. Ensuring the gender responsiveness of social protection systems**

30. Social protection policies can effectively advance gender equality. Social protection tools can include those that address the diverse needs of women and their frequent experiences of discrimination and exclusion from the labour market and economic resources, their disproportionate responsibilities for the unpaid provision of care, and gender-specific life-cycle risks and vulnerabilities, including constrained access to information and administrative structures and traditional gender norms that limit their mobility.<sup>53</sup> Key steps to ensuring contemporary gender responsiveness in social protection include: the expansion of non-contributory social protection coverage to women; the improved collection of sex-disaggregated data on programme beneficiaries; rigorous and systematic monitoring and evaluation of the benefits that pandemic-related social protection measures have provided for women and girls; the identification of a harmonized set of indicators to track the impact of social protection by gender; and a focus on the most vulnerable women and girls.<sup>54</sup>

31. As part of this shift towards gender-responsive social protection, unpaid care work would be taken into account in both contributory and non-contributory social protection schemes,<sup>55</sup> given the well-recognized income and pension gaps experienced by women across all parts of the world due to their overwhelmingly disproportionate care responsibilities. The human rights framework includes provisions requiring States to take all appropriate measures to eliminate stereotyped roles for men and women and to ensure the recognition of the common responsibility of men and women in raising children.<sup>56</sup> To dismantle gender-role stereotyping, it is essential that States focus on the quality of education, with a view to promoting gender equality. States should also prohibit corporate employment practices that unfairly penalize women; promote working conditions, such as parental leave, that encourage gender equality; and ensure the provision of affordable and quality childcare and education.<sup>57</sup>

32. In the context of the COVID-19 pandemic, some countries have incorporated care work more fully into social protection strategies. Canada announced significant financial investment in the care economy as a key pillar of its economic recovery strategy, including the creation of a nationwide affordable childcare system.<sup>58</sup> More than 40 countries introduced

<sup>51</sup> See, for example, <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2015/Goldblatt-Fin.pdf>.

<sup>52</sup> See <https://www.ohchr.org/Documents/Issues/Poverty/covid19.pdf>, paras. 20–25.

<sup>53</sup> See, for example, <https://interactive.unwomen.org/multimedia/explainer/covid19/en/index.html>.

<sup>54</sup> See <https://www.cgdev.org/sites/default/files/gender-social-protection-during-covid.pdf>, pp. 18–21.

<sup>55</sup> In line with general comment No. 19 (2007), para. 32.

<sup>56</sup> Convention on the Elimination of All Forms of Discrimination against Women, art. 5.

<sup>57</sup> See, for example, <https://www.right-to-education.org/issue-page/early-childhood-care-and-education>.

<sup>58</sup> See <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2021/Feminist-plan-for-sustainability-and-social-justice-en.pdf>, p. 40.



new or expanded family leave provisions – albeit often temporary and not covering informal workers – to enable working parents to take time off paid work to care for children or ill family members. States adopting these measures included Chile, where parents were granted parental leave extensions of up to 90 days, and Norway, which increased annual childcare leave from 10 to 20 days for each parent, with extra days for single parents and the parents of children with chronic illnesses.<sup>59</sup> Guyana launched a special programme to provide free childcare for essential workers, while Slovenia made income replacements available for self-employed workers with childcare responsibilities.<sup>60</sup>

#### **IV. Ensuring adequately resourced public policies and fully functioning public services for the protection and realization of economic, social and cultural rights**

33. The longer-term and comprehensive financing of public policies and services necessary for the realization of economic, social and cultural rights requires States to take steps to expand necessary fiscal space, prioritize social spending, regulate private sector responsibilities and engage collaboratively in terms of international assistance and cooperation. Financing rights-related public policies and services becomes more affordable over time, as countries begin the virtuous circle of investing in quality services,<sup>61</sup> which results in higher government revenues, including through taxation, as people, as a result of these services and support, have better economic opportunities over the longer term.<sup>62</sup>

##### **A. Valuing investments in social protection and addressing financing gaps**

34. Understanding the full benefits of investments in social protection, health and education in the medium and long term requires going beyond using gross domestic product (GDP) as a measure of success for a State or an economy. Governments around the world are rising to the challenge of creating economies that better align economic success with human rights. For example, in Bhutan, prosperity is measured by gauging the happiness levels of citizens rather than through GDP,<sup>63</sup> and in 2019, the Government of New Zealand introduced a “well-being budget”, which meant that the treasury distributed its resources based on well-being considerations.<sup>64</sup> The Secretary-General has urged States and others to consider complements to measuring GDP, such as the human development index, genuine progress indicators, the multidimensional poverty index and the inequality-adjusted human development index, as well as progressive alternative accounting systems, such as the System of Environmental-Economic Accounting.

35. In setting out his vision for a new social contract, in his report entitled “Our Common Agenda”,<sup>65</sup> the Secretary-General has called for a new global deal where power, resources and opportunities are better shared and governance mechanisms better reflect contemporary realities. The new global deal would integrate the principles of sustainable development and the promise of leaving no one behind into all relevant decision-making.

36. In June 2021, the International Labour Conference requested that ILO work on a new international financing mechanism, such as a global social protection fund, which could

<sup>59</sup> See <https://data.unwomen.org/resources/women-have-been-hit-hard-pandemic-how-government-response-measuring>.

<sup>60</sup> See <https://www.undp.org/sites/g/files/zskgke326/files/2021-11/undp-unwomen-covid19-global-regional-factsheet-2020-en-v4.pdf>.

<sup>61</sup> See [https://cris.maastrichtuniversity.nl/ws/files/26746800/Oratie\\_Gassmann.pdf](https://cris.maastrichtuniversity.nl/ws/files/26746800/Oratie_Gassmann.pdf).

<sup>62</sup> See <https://www.developmentpathways.co.uk/publications/the-social-contract-and-the-role-of-universal-social-security-in-building-trust-in-government/> and <https://oxfamlibrary.openrepository.com/bitstream/handle/10546/621132/bp-social-protection-covid-19-151220-summ-en.pdf>.

<sup>63</sup> See <https://ophi.org.uk/policy/gross-national-happiness-index/>.

<sup>64</sup> See <https://wellbeingeconomy.org/wp-content/uploads/WeAll-BRIEFINGS-Measuring-the-Wellbeing-economy-v6.pdf>, p. 12.

<sup>65</sup> [A/75/982](#).

complement and support domestic resource mobilization efforts in order to achieve universal social protection.<sup>66</sup> As noted by the Secretary-General, the establishment of a global fund for social protection, being explored by ILO, could support countries in increasing levels of funding devoted to social protection over time.<sup>67</sup> The Secretary-General has also emphasized the need to scale up the Global Partnership for Universal Social Protection to Achieve the Sustainable Development Goals.<sup>68</sup>

37. At the high-level event on jobs and social protection for poverty eradication, held on September 2021, the Secretary-General outlined a series of recommendations articulated in his policy brief on investing in jobs and social protection,<sup>69</sup> and launched the global accelerator on jobs and social protection for a just transition,<sup>70</sup> with the aim of enhancing multilateral cooperation on and investment in social protection and jobs, in line with the “Our Common Agenda” report. The intention is that the global accelerator will build upon pre-existing initiatives and catalyse international cooperation to expand social protection to the 4 billion people currently left unprotected, by 2025, and create 400 million new, decent jobs in the care, green and digital economies by 2030.

38. The global accelerator could contribute to filling the financing gap for social protection, which has widened by 30 per cent since the start of the COVID-19 pandemic. It could also help to avoid the fragmentation of development efforts by channelling international cooperation and assistance and complementing national resources dedicated to social protection, with the aim of supporting domestic resource mobilization efforts that can become self-sustaining over time. Furthermore, the Secretary-General has called upon Governments to prioritize a job-rich, socially inclusive and green recovery in their national budgets and strategies, including by aligning them with international human rights norms and the Sustainable Development Goals, extending labour protection, gender equality, child protection and disability inclusion, and ensuring that social protection, decent jobs and gender analysis are included in integrated national financing frameworks.<sup>71</sup> The Office of the United Nations High Commissioner for Human Rights, together with key partners, including ILO and the World Bank, can play an important role in operationalizing the right to social security within the technical body of the global accelerator and ensuring that the implementation of social protection and employment policies are rights based and serve the aim of leaving no one behind.

## **B. Lessons from past economic crises, debt burden and austerity**

39. Many countries were already experiencing heavy debt burdens prior to the pandemic.<sup>72</sup> Since the beginning of 2020, severely decreased revenues, coupled with high levels of expenditure needed to finance emergency measures to respond to the COVID-19 crisis, have increased debt levels, while a review of loan agreements with the international financial institutions reveals a push for the adoption of austerity measures moving forward.<sup>73</sup> In one recent analysis, researchers anticipated that budget cuts would be undertaken in over 150 countries in 2022.<sup>74</sup>

40. Austerity measures, such as cuts in social spending, reductions of positions in the public sector, wage caps or cuts, reductions or further targeting of social protection measures,

<sup>66</sup> ILC.109/Resolution III, para. 21 (c).

<sup>67</sup> [A/75/982](#), para. 28.

<sup>68</sup> See <https://unsdg.un.org/sites/default/files/2021-09/SG-Policy-Brief-on-Jobs-and-Social-Protection-Sept%202021.pdf>, p. 20.

<sup>69</sup> Ibid.

<sup>70</sup> See <https://media.un.org/en/asset/k1q/k1qwtx7yl9>.

<sup>71</sup> See

[https://www.un.org/sites/un2.un.org/files/sg\\_policy\\_brief\\_on\\_jobs\\_and\\_social\\_protection\\_sept\\_2021.pdf](https://www.un.org/sites/un2.un.org/files/sg_policy_brief_on_jobs_and_social_protection_sept_2021.pdf), p. 21.

<sup>72</sup> See <https://blogs.imf.org/2021/02/01/the-pre-pandemic-debt-landscape-and-why-it-matters/>.

<sup>73</sup> See <https://oxfamlibrary.openrepository.com/bitstream/handle/10546/621210/bp-covid-loans-imf-austerity-110821-en.pdf?sequence=1>.

<sup>74</sup> See <https://policydialogue.org/files/publications/papers/Global-Austerity-Alert-Ortiz-Cummins-2021-final.pdf>, p. 3.

and reductions in energy, food or housing subsidies,<sup>75</sup> have historically led to retrogression in the enjoyment of economic, social and cultural rights, with disproportionate impacts on women and the most marginalized.<sup>76</sup> They have also contributed to a legacy of severely underfunded public health-care systems and undervalued care work, combined with sustained declines in global labour-income shares, and high inequality rates, coupled with decreases in statutory corporate tax rates.<sup>77</sup>

41. To recover from the COVID-19 pandemic, it is essential that States adopt countercyclical measures that are associated with more equitable and sustainable economic growth.<sup>78</sup> In this vein, in its latest global report on social protection, ILO noted that countries were at a crossroads with regard to the trajectory of their social protection systems, and called for the pursuit of a “high-road” strategy of investing in reinforcing social protection systems rather than a “low-road” strategy of minimalist provision and succumbing to fiscal or political pressures.<sup>79</sup> Further, ILO has stressed that options to increase fiscal space for social protection exist even in low-income countries,<sup>80</sup> which is consistent with recommendations made by the international human rights mechanisms and other bodies of the United Nations system.

42. Creditors should be aware that human rights, and specifically economic, social and cultural rights, are part of the rule of law that must be respected by debtor countries. For example, Governments that lend money bilaterally or through international financial institutions should avoid onerous repayment requirements or loan conditions that might jeopardize a Government’s ability to fulfil human rights obligations, including those relating to economic, social and cultural rights.

43. Credit rating agencies are also responsible. The Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights noted in February 2021 that the fear of possible credit rating downgrades has deterred the implementation of the Debt Service Suspension Initiative of the Group of 20.<sup>81</sup> As a result, credit rating downgrades can impact the ability and capacity of States to respect, protect and fulfil their human rights obligations.

44. Many low-income – and middle income<sup>82</sup> – countries are severely restricted in their financial decision-making due to existing debt. Immediate and short-term options to ensure that debt servicing does not jeopardize social expenditures should include debt forgiveness, relief or restructuring for countries particularly affected by the pandemic.<sup>83</sup>

45. The guiding principles on foreign debt and human rights offer useful guidance, based on the provisions of existing human rights instruments, regarding the primacy of human rights over debt servicing. Long-term reform of the international debt architecture is required. Such reform could build on the recent Initiative on Financing for Development in the Era of COVID-19 and Beyond,<sup>84</sup> to eliminate systemic inequalities and prevent future debt crises.

<sup>75</sup> A/HRC/37/54, para. 20.

<sup>76</sup> See, for example A/HRC/37/54, para. 4; E/2013/82; <https://www.unicef-irc.org/publications/1095-rapid-review-economic-policy-social-protection-responses-to-health-and-economic-crises.html>; A/73/179; and [https://www.cesr.org/sites/default/files/Austerity-Report-Online2018.FINAL\\_.pdf](https://www.cesr.org/sites/default/files/Austerity-Report-Online2018.FINAL_.pdf).

<sup>77</sup> See <https://www.ohchr.org/Documents/Issues/Poverty/covid19.pdf>, p. 1.

<sup>78</sup> A/HRC/37/54, para. 5.

<sup>79</sup> See [https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms\\_817572.pdf](https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_817572.pdf), p. 18.

<sup>80</sup> See [https://www.ilo.org/wcmsp5/groups/public/---ed\\_protect/---soc\\_sec/documents/publication/wcms\\_758705.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_758705.pdf).

<sup>81</sup> A/HRC/46/29, para. 2.

<sup>82</sup> Ibid., para. 16.

<sup>83</sup> See <https://www.ohchr.org/Documents/Issues/IEDebt/NotePMOnDebtCovid-19.pdf> and <https://unsdg.un.org/sites/default/files/2021-03/sg-policy-brief-on-liquidity-and-debt-solutions.pdf>.

<sup>84</sup> For more information, see <https://www.un.org/en/coronavirus/financing-development>.

## C. A human-rights enhancing economy

46. Economies and economic policies are social constructs. Too often, human rights law is unheeded in the economic sphere, despite human rights providing policymakers with the best guidance to create more inclusive and rights-based societies.

47. Article 2 (1) of the International Covenant on Economic, Social and Cultural Rights requires States to take steps, individually and through international assistance and cooperation, especially economic and technical, to the maximum of their available resources, with a view to achieving progressively the full realization of economic, social and cultural rights. “Resources” should be understood broadly to encompass the financial, human, organizational and scientific resources available within a country, and also to extend beyond those over which the State has direct control, to include sources such as development aid.

48. States have a duty to guarantee the “minimum essential levels”<sup>85</sup> of health, social security and other economic, social and cultural rights for all people, even when resources are limited, and particularly in times of crisis. Furthermore, they must make all efforts to maximize the resources necessary to fund public policies and services, in the most equitable manner.

49. In line with their obligation to progressively realize economic, social and cultural rights by all appropriate means, States have a legal obligation to design and implement fiscal, tax, debt, trade, aid, monetary and environmental policies so that they are deliberately directed towards the realization of human rights.<sup>86</sup> Beyond the legal obligation, many human rights-related investments make financial and societal sense, such as those related to social protection, health and education.

50. Effective participation and accountability are key elements of a human rights-enhancing economy. They require close scrutiny of: rule transparency – who sets the rules and what are their aims; participatory opportunities – who participates in the vision for, and monitoring of, the rules; and accountability mechanisms, to hold Governments to account for breaching their own rules or for restricting the rules to a narrow short-term focus on, for example, budget balancing without broader human rights and environmental considerations.

### 1. Fiscal space and revenue generation

51. Expanding fiscal space is key to ensuring adequately resourced and fully functioning services for the protection of economic, social and cultural rights. Fiscal space can be understood broadly as the resources available to Governments, through domestic revenue generation, unconditional/concessional loans and development aid, to facilitate the respect, protection and fulfilment of human rights and to remedy human rights violations.

52. Resource generation refers to the ways in which governments mobilize revenue, through the collection of taxes, fees and fines, profits from State-owned enterprises, trade, foreign aid and borrowing from public and private lenders, both domestic and foreign.

53. The extent of a country’s fiscal space is the result of multiple factors, including its productive capacity, international cooperation and lack thereof, debt servicing, and legislation and policy choices. Through macroeconomic frameworks, including taxation policies, States define their fiscal space; through budgets, they allocate and execute resources. Reforming tax measures to conform to human rights obligations is both necessary and beneficial, in every country. Countries with large informal sectors often raise a significant part of their resources from indirect taxes, which disproportionately affect those with low incomes. Alternatives should be examined and those that are feasible implemented.

54. Equitable financing requires that taxation – one of the most powerful tools available to States to determine their fiscal space – be fair, sustainable, redistributive and progressive.

<sup>85</sup> Committee on Economic, Social and Cultural Rights, general comment No. 3 (1990), para. 10.

<sup>86</sup> Guiding principles on human rights impact assessments of economic reforms, principle 9. See also [https://derechosypoliticafiscal.org/images/ASSETS/Principles\\_for\\_Human\\_Rights\\_in\\_Fiscal\\_Policy-ENG-VF-1.pdf](https://derechosypoliticafiscal.org/images/ASSETS/Principles_for_Human_Rights_in_Fiscal_Policy-ENG-VF-1.pdf).

In considering possible measures, Governments should pay attention to the following interrelated aims:

(a) Progressive taxation to reduce the tax incidence of people with a lower ability to pay and to shift the incidence increasingly to those with a higher ability to pay. Options include: raising the tax rate proportionately to income; lowering value added tax on products of primary necessity, such as food and hygiene products; raising consumption tax on luxury goods; and introducing an additional tax on the wealthiest, particularly within societies with significant wealth disparity;

(b) Fairness in taxation, to ensure that the tax system does not privilege elites. Options include: raising low corporate tax rates; reducing corporate tax exemptions; introducing tax exemptions for low-income individuals; and excluding tax avoiders from State bailouts during the pandemic;

(c) Alignment of tax objectives with financing for and in support of human rights and environmental protection. Options include: introducing temporary taxes, for example, taxing corporations reporting excess profit as a disproportionate benefit resulting from the COVID-19 pandemic; and introducing targeted taxes, for example, on carbon-intensive industries, financial transactions or the digital economy.

55. In parallel, States should take innovative, robust measures to discourage tax avoidance, prevent tax evasion and recover public finances that would be otherwise lost. Important State measures to address these problems include: improving or strengthening tax administration systems; tackling corruption; introducing beneficial ownership registers to facilitate public records of all direct and indirect owners of companies, trusts and foundations; and requiring transnational companies to provide publicly accessible accounts for each country where they operate.<sup>87</sup>

56. Trade and investment agreements may hamper efforts to take such measures, by requiring that domestic regulations that promote and protect human rights be weakened, or making it possible for countries to be sued for taking action to protect essential services. Clauses that undermine a State's ability to promote and protect human rights should not be included in an agreement; those that already exist, such as stabilization clauses, should be struck down as a violation of the rule of law.

57. Additional efforts are also needed to increase official development assistance funding for the development and strengthening of public policies and services that are essential for the realization of economic, social and cultural rights. Official development assistance can help crowd in private finances, leverage domestic resources and play an important catalytic role, as well as create an enabling environment for decent job-rich growth, sustainable enterprises and green transition.<sup>88</sup>

## 2. Budgetary allocations

58. Resources generated by Governments should be allocated and spent in an equitable way in alignment with human rights principles and norms, with priority given to the most marginalized. Adequate monitoring and auditing mechanisms should also be put in place to ensure accountability. Furthermore, Governments must ensure fiscal transparency, participation and efficient and effective use of resources, prevent waste and guard against corruption.

59. States must also consider the policymaking processes through which resourcing decisions are made. As States consider economic reforms, including the funding of public services, they should carry out human rights impact assessments to evaluate and address any foreseeable effects of their policies on human rights.<sup>89</sup> Such assessments should be informed by and align with individual and collective State measures to facilitate national and global environmental protection, recognizing the interdependence between human rights and a

<sup>87</sup> See [https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax\\_.pdf](https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf).

<sup>88</sup> See <https://unsdg.un.org/sites/default/files/2021-09/SG-Policy-Brief-on-Jobs-and-Social-Protection-Sept%202021.pdf>, p. 20.

<sup>89</sup> Guiding principles on human rights impact assessments of economic reforms, principle 3.

healthy environment.<sup>90</sup> The assessments must be transparent, so that relevant, disaggregated information is collected, available and shared in accessible forms; participatory, facilitating diverse communities to be able to play a meaningful role in shaping policy; and accountable.

60. Government budgets are a key policy instrument for determining the allocation of resources. They illustrate each State's preferences and trade-offs in spending over time. As such, when budget information is available, it enables identification and assessment of the human rights commitments that States are prioritizing.

61. States should strive towards the full realization of human rights when deciding on budget allocations, implementing planned expenditures, and assessing the budget's impact on human rights. In addition, budgets must be transparent and accessible, in order to facilitate the participation of rights holders in budget allocation discussions and monitoring, and in holding Governments accountable for realizing rights. These requirements are also particularly relevant during emergencies, such as the pandemic, in which large amounts of funds are allocated rapidly. The human rights framework provides tools to guide and support effective, efficient, equitable, transparent and sustainable decision-making with regard to public budgets.<sup>91</sup>

62. To guarantee the minimum essential levels of, and to progressively realize, economic, social and cultural rights, States must consider a range of options to secure and expand fiscal space for public policies and services. These include: budget allocation increases or ring fencing to adequately fund services to realize economic, social and cultural rights and to reduce economic and social inequalities;<sup>92</sup> the reallocation of public expenditures away from high-cost sectors such as the military and defence towards spending associated with high public impact, such as on health and social protection; and efforts to ensure budgets are reflective of the diverse realities of rights holders, including by taking steps towards making budgets gender-responsive<sup>93</sup> and child rights-responsive<sup>94</sup> and participatory throughout all stages of the budget cycle.<sup>95</sup>

### 3. Role and responsibilities of the business sector

63. Economic actors, notably national and multinational businesses, can play an important role in contributing to a human rights-enhancing economy. Firstly, businesses may contribute to the realization of the rights to work and social protection, when operating in line with relevant human rights and labour standards, and can complement States' delivery of services that may have an impact on the enjoyment of human rights. Business models can enhance the level of respect for all human rights or, conversely, can undermine them.

64. Secondly, businesses can contribute to the expansion of States' fiscal space, primarily through taxation of their activities. They can also exacerbate the contraction of such fiscal space, through practices such as tax evasion; corporate tax avoidance; and corporate capture

<sup>90</sup> Ibid., principle 11.

<sup>91</sup> See <https://www.ohchr.org/Documents/Publications/RealizingHRThroughGovernmentBudgets.pdf>. See also <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/>.

<sup>92</sup> See [https://derechosypoliticafiscal.org/images/ASSETS/Principles\\_for\\_Human\\_Rights\\_in\\_Fiscal\\_Policy-ENG-VF-1.pdf](https://derechosypoliticafiscal.org/images/ASSETS/Principles_for_Human_Rights_in_Fiscal_Policy-ENG-VF-1.pdf), p. 29.

<sup>93</sup> See <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2021/Policy-brief-COVID-19-and-fiscal-policy-en.pdf> and <https://www.unwomen.org/sites/default/files/Headquarters/Media/Publications/UNIFEM/BudgetingForWomensRightsSummaryGuideen.pdf>.

<sup>94</sup> See Committee on the Rights of the Child, general comment No. 19 (2016).

<sup>95</sup> See, for example <https://www.unwomen.org/sites/default/files/Headquarters/Media/Publications/UNIFEM/BudgetingForWomensRightsSummaryGuideen.pdf>, p. 14.

of government decision-making, through which companies extend undue influence on decision makers.<sup>96</sup>

65. As a starting point, businesses should be guided by the Guiding Principles on Business and Human Rights, endorsed by the Human Rights Council in 2011, which provide a comprehensive framework with respect to the identification, prevention, mitigation and remedy of human rights harm related to the activities of companies. The Guiding Principles stipulate that companies must comply with all applicable laws and respect internationally recognized human rights law, wherever they operate.<sup>97</sup>

66. The pandemic and current global challenges connected with climate, ecology and the changing nature of work open up a transformative opportunity for States and businesses to develop business models and practices in innovative and evolving ways that entail active participation in a just transition. Options include: introducing mandatory human rights and environmental due diligence standards; taking effective measures to ensure levels of corporate taxation that provide States with sufficient fiscal space to meet their human rights obligations; tackling corporate tax evasion or illicit financial flows; and continuing to strengthen and enforce global agreements on minimum corporate tax rates.<sup>98</sup>

67. The principle that States need to invest, to the maximum of their available resources, in economic, social and cultural rights may, in some cases, also require revisiting the privatization of public services, which is often presented as a means to improving quality and reducing costs. In reality however, this approach often reduces quality and increases costs.<sup>99</sup>

## V. Conclusions and recommendations

68. **Investing in economic, social and cultural rights is not only the right thing to do, it is also the smart thing to do, as it is key to economic prosperity and political stability. In the context of recovery from the COVID-19 pandemic, developing or strengthening public policies and services for inclusive, well-funded health, social protection, education, food, water and sanitation and housing deserves priority attention by all States.**

69. **Human rights norms and principles offer guidance for States, including in cooperation with each other, in designing inclusive public policies and services and moving from ad hoc, temporary and emergency measures in the context of the pandemic to longer-term strengthening of systems that build resilience and promote the enjoyment of economic, social and cultural rights.**

70. **In particular, to ensure a human rights-based social protection system:**

(a) **States should establish solid legal and institutional frameworks in order to guarantee the legitimacy, effectiveness and sustainability of social protection. Legal and institutional frameworks are shields against political and economic instability and are essential elements to ensure clear determination of institutional responsibilities;**

(b) **States should give priority to disadvantaged and marginalized individuals and groups, ensuring that eligibility criteria are fair, effective and transparent, and that they safeguard against discrimination;**

(c) **States should move from targeted approaches to poverty reduction towards developing universal and inclusive social protection systems;**

(d) **The design of social protection policies should take into account, and contribute to remedying, patterns of discrimination, including discrimination based on**

<sup>96</sup> See

[https://www.ohchr.org/Documents/Issues/Business/WG/Call/call\\_for\\_Inputs\\_responsible\\_corporate\\_political\\_engagement.pdf](https://www.ohchr.org/Documents/Issues/Business/WG/Call/call_for_Inputs_responsible_corporate_political_engagement.pdf).

<sup>97</sup> Guiding principle 23.

<sup>98</sup> See <https://www.oecd.org/tax/international-community-strikes-a-ground-breaking-tax-deal-for-the-digital-age.htm>.

<sup>99</sup> See, for example, [A/HRC/41/37](#) (on the right to education) and [A/75/208](#) (on the right to water).



gender, sexual orientation and gender identity, race, disability and age, in accessing decent work opportunities and exercising the right to an adequate standard of living;

(e) States should design social protection systems that take into account women's unequal burden of unpaid care work and aim to correct this imbalance;

(f) Children should be at the centre of the social protection system, as they are particularly vulnerable vis-à-vis their physical, intellectual and emotional development. Social protection systems should prioritize an integrated approach to unlock their potential that includes child benefits, childcare services, maternity and paternity leave and access to health care and education;

(g) Information on social protection should be accessible, culturally appropriate and provided in a manner that is accessible to all, in particular to the potential beneficiaries. States should make available complaint mechanisms that are easily accessible, sufficiently resourced and culturally appropriate. Beneficiaries must have access to effective remedies in cases of performance failure or abuses;

(h) States must ensure the existence of mechanisms to stimulate meaningful participation of beneficiaries, especially the most marginalized, in the design and implementation of social protection programmes;

(i) Whether in cash or in kind, benefits must be adequate in amount and duration in order that everyone may enjoy their rights to social security, an adequate standard of living and adequate access to health care. States should regularly monitor the adequacy of benefits to ensure that beneficiaries are able to afford basic goods and services;

(j) States should take concrete actions, using their maximum available resources, including through international assistance and cooperation, to progressively achieve the right to social security, which includes a universal and comprehensive social protection system that leaves no one behind.

71. States should mobilize resources, both domestically and through international cooperation, using all the macroeconomic tools at their disposal, to adequately fund health, social protection, education, food, water and sanitation and housing. This requires, inter alia: implementing progressive taxation measures; strengthening the capacity to collect taxes; combating tax evasion and other forms of abuse; tackling corruption; and enhancing international cooperation and increasing official development assistance.

72. States should employ all macroeconomic tools at their disposal to fund accessible, inclusive and quality services that contribute to dismantling inequality and discrimination in the short and long terms.

73. The international financial institutions should support States' COVID-19 pandemic recovery efforts by ensuring that their programmes and loans enhance States' fiscal space and capacities to deliver in the areas of health, social protection, education, food, water and sanitation and housing. International financial institutions should avoid conditionalities, such as structural adjustments and austerity measures, that limit the ability of States to fund and deliver public policies and services essential for fulfilling economic, social and cultural rights. An assessment of proposed interventions should be made to see if they will enhance human rights.

74. National human rights institutions should monitor the availability, accessibility, adaptability and quality of services for the realization of economic, social and cultural rights, including by carrying out human rights impact assessments of States' policies and human rights-based budget analyses of States' allocations and expenditures.

75. Companies should respect and uphold human rights by refraining from tax evasion and avoidance and by carrying out human rights and environmental impact assessments of their operations and ensuring access to remedies.

76. The United Nations system, with guidance from the Office of the United Nations High Commissioner for Human Rights, should ensure the integration of human rights

in building inclusive social protection systems, including through the global accelerator on jobs and social protection for a just transition led by ILO and the realization of recommendations that emerged from the Secretary-General's policy brief on investing in jobs and social protection for poverty eradication and a sustainable recovery.

77. The Human Rights Council could further promote sharing of challenges and good practices in building, financing and implementing public policies and quality public services as key tools for the realization of economic, social and cultural rights.

78. The Human Rights Council could deepen this area of work by mandating the Office of the United Nations High Commissioner for Human Rights to prepare guidelines and facilitate the operationalization of a human rights-based approach to building, financing and implementing inclusive public policies and services in the areas of health and social protection, in consultation with States and relevant stakeholders.

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