

Submission to the Office of the High Commissioner for Human Rights

31 January 2023

The Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) welcomes the opportunity to contribute with inputs to inform the workshop (6-8 February 2023) on promoting and protecting economic, social, and cultural rights within the context of addressing inequalities in the recovery from the COVID-19 pandemic, organised by the Office of the High Commissioner on Human Rights (OHCHR), in conformity with resolution 49/19 of the Human Rights Council.

This submission addresses items 1, 2, 4 and 7 of the questionnaire. The responses to those topics describe economic policies, legislation, promising practices, or strategies and national, regional, or local processes that can support States in:

- Achieving inclusive and green economic growth in line with international human rights norms and standards (question 1);
- Increasing social spending, through national and local budgets, for the realisation of economic, social, and cultural rights (question 2);
- Maximising available resources, including progressive taxation, industrial policies and curtailing illicit financial flows, for progressively achieving the full realisation of all economic, social, and cultural rights (question 4); and
- Investing in social spending to comply with the obligation of realising minimum essential levels of all economic, social, and cultural rights and to progressively achieve the full realisation of these rights (question 7).

1. Achieving inclusive and green economic growth in line with international human rights norms and standards;

We are amidst a multidimensional crisis that affects the entire spectrum of internationally recognised rights and undermines socioeconomic, political, and environmental structures. This context predates the COVID -19 pandemic but has been solidified and exacerbated by it. One could speak of an accumulated civilisational crisis characterised by increasing inequalities and the triple planetary crisis defined by climate change, biodiversity loss, and pollution. One of the leading causes of this civilisational crisis is the prevailing economic model, which is based on the notion that development and the realisation of rights are only possible through fossil fuel-driven economic growth (measured as GDP growth) and increased use of natural resources (raw materials and energy).

In response to these challenges, several actors in both developed and developing countries have promoted "green economic growth," which is essentially understood as pursuing

economic growth that does not undermine ecological systems by, among other things, achieving economic benefits through clean energy and technologies and ensuring inclusive outcomes.¹ This approach has gained widespread support and popularity as a means of greening the system by trying to solve environmental problems without aiming to achieve more profound changes in socioeconomic structures.² The "green economic growth" alternative, while helping to offset short-term environmental risks, emphasises economic gain at the expense of the realisation of human rights and the pursuit of social justice. Moreover, it challenges the importance of decoupling development and well-being from the ever-increasing use and consumption of energy and other natural resources. A model that supports the perpetual and unlimited growth of market-based consumption is incompatible with long-term sustainability goals. It risks avoiding prioritising the redistribution of wealth and resources to ensure the realisation of economic, social, cultural, and environmental rights as a critical measure to address the environmental breakdown and instead highlights the expansion of unsustainable consumption-driven growth to address this challenge. For these reasons, there is growing recognition in academic literature, including several mentions in the Intergovernmental Panel on Climate Change's recent Sixth Assessment Report, *Climate Change 2022: Mitigation of Climate Change*, that "only a GDP non-growth/degrowth or post-growth approach can enable climate stabilisation below 2°C" as envisioned in the goals set in the Paris Agreement.³ In this sense, we recommend abandoning the term "green economic growth" and using alternative frameworks, such as the concept of just transition to provide space for these critical debates and advance transformative measures that address the context of multidimensional crises.

The concept of just transition offers a promising framework for formulating holistic, rights-based responses to interlinked causes of unsustainability and inequality. The idea was originated in the labour movement of the 1970s. It was coined by unions and workers in the fossil fuel industry who were concerned that the gradual phase-out of fossil fuels would affect their jobs and livelihoods.⁴ The idea gained traction with a wide range of stakeholders and is constantly referenced in key climate change forums and policy instruments, including the preamble to the Paris Agreement.⁵ This concept has underscored the need to promote

¹ Intergovernmental Panel for Climate Change (IPCC), *Sixth Assessment Full Report on 'Climate Change 2022: Mitigation of Climate Change (2022)*, pag. 177.

² Ibid.

³ Ibid, pag. 361

⁴ Edouard Morena, Dimitris Stevis, Rebecca Shelton, Dunja Krause, et al., 'Mapping Just Transition(s) to a Low-Carbon World', Just Transition Research Collaborative, which is run jointly by the United Nations Research Institute for Social Development (UNRISD) and Edouard Morena of the University of London Institute in Paris (ULIP), (2018), last accessed 25 January 2023, available at: <https://cdn.unrisd.org/assets/library/books/pdf-files/report-jtrc-2018.pdf>

⁵ Global Initiative for Economic, Social and Cultural Rights (GI-ESCR), 'Setting a Roadmap Setting a Roadmap for a Feminist Green Transformation: Using Economic, Social, Cultural and Environmental Rights as Guiding Tools for

alternative development pathways that create social equality without resorting to over-exploitation of natural resources and further fossil fuel expansion. The framework provided by the just transition concept is understood as a set of collective efforts to shift societies in favour of a sustainable and just economy that prioritises the fulfilment of human rights and the achievement of gender equality over time.⁶ This includes revisiting the dominant economic model uncritically based on economic growth as the measurement of well-being and developing strategies to tackle the environmental breakdown using the international human rights framework as a roadmap.⁷

Though one-size fits all solutions are unlikely to deliver on a just transition, there is growing empirical evidence of the key factors that can promote greater synergies between environmental and human rights objectives to guide the transition towards sustainability. These include, among others, taking action to measure well-being beyond GDP growth; taking the ecological limits of key productive activities, such as in agriculture, manufacturing, building, and waste management seriously; creating green jobs; investing in quality public services for all; and using tax policy tools to mobilise and redistribute resources to finance effective climate action.

At the core of a just transition agenda aligned with human rights is the transformation of our energy systems. Energy production and use is the largest source of global greenhouse gases, and energy-related carbon dioxide emissions have increased in recent decades making urgent the transition to clean, renewable, and efficient sources of energy.⁸ However, shifting from fossil fuels to renewable technologies will not automatically deliver on more equitable outcomes and will most likely fail to generate new development pathways that can realize rights within planetary boundaries. In addition to their contribution to the climate emergency, global energy systems historically marginalize women, girls, and other disadvantaged groups to form key decision-making spaces⁹, characterised by their

a Gender-Just Transition', (2022), pag. 6, last accessed 25 January 2023, available at: <https://static1.squarespace.com/static/5a6e0958f6576ebde0e78c18/t/637fb5f0b9941d0aa26a5524/1669314036110/BP3+Gender-Just+Transitions-fv+con+logo+Finlandia.pdf>

⁶ Ibid.

⁷ Sustainable degrowth is not the same as negative GDP growth, which is typically referred to as a recession. Proponents of the degrowth explore the intersection among environmental sustainability, social justice, and well-being. See, for example, IPCC Sixth Assessment Full Report, pag. 2781

⁸ UN Special rapporteur on Extreme Poverty and Human Rights, 'Report on the "just transition" in the economic recovery: eradicating poverty within planetary boundaries', A/75/181/Rev.1, (2020), last accessed 26 January 2023, available at: <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N20/259/03/PDF/N2025903.pdf?OpenElement>

⁹ For a detailed account on the current situation of women's participation in the energy transition see GI-ESCR, 'Women's Participation in the Energy Transition', (2021), last accessed 26 January 2023, available at: <https://www.gi-escr.org/publications/towards-a-gender-just-transition-a-human-rights-approach-to-womens-participation-in-the-energy-transition>

democratic, accountability, and transparency deficits.¹⁰ Global energy supply chains have failed to provide access to universal public energy services pushing millions into energy poverty and replicating structural conditions of vulnerability and marginalisation.¹¹ The development of renewable energy technologies have also fostered new forms of extractivism of critical minerals necessary to decarbonise the economy with serious human rights implications worldwide.¹²

In this context, to advance a just transition, a key strategy and policy would be to invest in public renewable energy infrastructure in consultation and with the collaboration of local communities and fostering public and community-led ownership of energy systems. Harness efforts to implement social and environmental safeguards in the development of energy projects and ensure the priorities of marginalised women and communities are centered in energy policy planning from the outset and tackle structural conditions of energy poverty. Aligning the energy transition with human rights norms and gender-equality principles would require democratic spaces to rethink how, for which purposes, and who is benefiting from the production and distribution of energy resources to ensure a sustainable and equitable control of, use and access to energy. Financial policy instruments, including tax regimes, should redistribute resources to reinvest in public sustainable energy systems that can ensure universal access to energy, which is necessary to realize a wide range of rights, including the rights to an adequate standard of living, housing, food, education, health, water, and sanitation and to a healthy, sustainable, and clean environment. Finally, consumption patterns need to be challenged, especially in energy-intensive industries and amongst the high-income earners worldwide who tend to consume energy beyond sufficiency levels and contribute more significantly to the overexploitation of resources. A

¹⁰ Extractive Industries Transparency Initiative (EITI), 'Why transparency matters for the rise of the renewable energy sector', (2022), last accessed 26 January 2023, available at: <https://eiti.org/blog-post/why-transparency-matters-rise-renewable-energy-sector> ;

¹¹ According to the International Energy Agency as a result of the pandemic and the energy crisis, 75 million people have lost the ability to pay for extended electricity services and 100 million for clean cooking solutions. Furthermore, the poorest households consume nine times less energy than the wealthiest but spend a far greater proportion of their income on energy. See International Energy Agency (IEA), 'World Energy Outlook 2022', (2022), pag. 181, last accessed 26 January 2023, available at: <https://iea.blob.core.windows.net/assets/830fe099-5530-48f2-a7c1-11f35d510983/WorldEnergyOutlook2022.pdf>

¹² Most reservoirs of minerals that are critical for the transition are located in middle and low-income countries. A recent report identifies that 80% of the studied countries with transition mineral projects are located on territories of indigenous and land-connected communities, and 50% overlap with conservation areas. See Extractive Industries Transparency Initiative, 'Mission Critical: Strengthening Governance of Mineral Value Chains for the Energy Transition', (2022), last accessed 26 January 2023, available at: <https://eiti.org/sites/default/files/2022-10/EITI%20Mission%20Critical%20Report%202022.pdf>; Also see International Energy Agency (IEA), 'The Role of Critical Minerals in Clean Energy Transitions', (2021), last accessed 26 January 2023, available at: <https://www.iea.org/reports/the-role-of-critical-minerals-in-clean-energy-transitions>

just transition would only be one that, aligned with human rights norms, can evenly distribute the costs and benefits of the transition and is democratically driven.

2. Increasing social spending, through national and local budgets, for the realization of economic, social, and cultural rights (e.g., rights related to health, food, water and sanitation, housing, education, social protection, and work)

A country's capacity to guarantee the enjoyment of human rights is closely related to fiscal policy. In other words, it depends to a large extent on their tax, budget, and spending decisions. There is growing recognition that fiscal policy, in addition to being a key instrument for guaranteeing human rights, is subject to the commitments and obligations that States have assumed at the regional and international level, as well as in their national constitutions. Over the years, international human rights bodies have established the relationship between fiscal policy and human rights.¹³

One of the regional initiatives worth highlighting is the launch in 2021 of the [Initiative for Human Rights Principles in Fiscal Policy](#), a coalition of 7 national and international organizations¹⁴, with the overall aim of making decisive progress in bringing taxation and fiscal policy-making in line with human rights principles in Latin America and the Caribbean, as well as other regions.

The principles contain valuable human rights provisions that can guide States in tax collection, budgeting, and social spending to fulfil human rights. For example, Principle 3.3. points out the importance of giving maximum priority to progressive social spending to ensure the enjoyment of human rights, such as free education and health.

In relationship with the obligation of maximum available resources and social spending, Principle 9.3. recognizes the need of identifying protected social spending that cannot be affected by economic cycles or fiscal rules and that is necessary to guarantee minimum essential levels of rights and recommend the States to use social spending as a way to eradicate poverty (Principle 9, guideline 1). Similarly, Principle 10.8. call on the States to create a framework that ensures maximum mobilization of resources, including the efficient use of existing public resources through high-quality public spending.

The principles are also innovative regarding the human rights standards applicable to budgeting decision-making. For instance, Principle 6.3. calls to incorporate a gender focus in the entire budget cycle including an intersectional perspective to reduce gender inequalities and guarantee women's rights. In addition, Principle 7.3. highlights the importance of

¹³ UN Doc A/HRC/26/28 disponible en <https://undocs.org/es/A/HRC/26/28>

¹⁴ The Initiative is comprised by The Global Initiative for Economic, Social and Cultural Rights; Asociación Civil por la Igualdad y la Justicia, ACIJ (Argentina); Centro de Estudios Legales y Sociales, CELS (Argentina); Center for Economic and Social Rights, CESR (international); Dejusticia (Colombia); Instituto de Estudos Socioeconômicos, INESC (Brazil); Fundar, Centro de Análisis e Investigación (Mexico); and the Latin American and the Caribbean Fiscal Justice Network, RJFALC (regional).

developing participatory budget formulation processes to inform budget decision-making processes and their impacts, at the subnational and national levels.

The Principles of Human Rights in Fiscal Policy have been recognized as a valuable tool to guide governmental decisions by key institutions at the regional and international level, such as the Inter-American Commission for Human Rights (ICHR), the [Independent Expert on foreign debt, other international financial obligations and human rights](#), and by the European Council of Human Rights ([Dunja Mijatovic](#)). The fact that these institutions increasingly employ the principles has also impacted how [governments and national political processes](#) take them into account for their own tax policy reforms.

4. Maximizing available resources, including progressive taxation, industrial policies and curtailing illicit financial flows, for progressively achieving the full realization of all economic, social, and cultural rights;

The multiple crises Latin America is experiencing due to historic levels of inequality, a climate emergency and the impact of the crises associated with the COVID-19 pandemic are devastatingly impacting women. From disproportionate job losses to heightened gender-based violence, women and girls are experiencing specific health, economic and social impacts that need to be addressed through targeted policy interventions. Now more than ever, the COVID-19 response and recovery policies must incorporate a gender perspective and include the participation of all women and girls in their design and execution, considering intersectionality and the multiple forms of discrimination that exist

Increasing the progressivity of fiscal policies in the region can significantly contribute to avoiding further regression in the enjoyment of economic, social, and cultural rights of women and vulnerable groups in the region and set the basis for a green and inclusive recovery. There is an excellent opportunity to use the interlinked crises to act once and for all to improve the progressivity of the tax systems in the region.

Latin American countries collect significantly lower tax revenues than the more advanced economies, and their tax structure is often regressive. At the same time, the region's large fortunes engage in abusive tax practices (evasion, avoidance, and illicit financial flows), depriving States of valuable resources to guarantee socio-economic rights and to protect the planet. According to the Economic Commission for Latin America and the Caribbean (ECLAC), tax evasion in Latin America and the Caribbean is close to US\$300 billion, equivalent to 6.1% of the regional GDP.¹⁵ The latest studies estimate that 27% of Latin America's wealth is in tax havens.¹⁶

For Latin America to make substantive progress in reducing inequality gaps and guaranteeing the human rights of all its inhabitants, it needs a more robust and progressive

¹⁵ ECLAC, Fiscal Panorama of Latin America and the Caribbean (2022).

¹⁶ Gabriel Zucman et al, The missing profits of nations (2022).

tax system. Two recent cases in Latin America can help build the case for a progressive tax agenda to help reduce inequalities, combat tax havens, and fulfil human rights.

In Chile, the government of President Gabriel Boric is introducing a profound reform of the national tax system in order to raise revenues equivalent to 4.1 % of GDP with a current tax level of 19.3 % of GDP. The package includes a higher income tax for large fortunes, a new wealth tax for the richest people in the country (1-1.8%), and royalties on copper mining companies.

In addition, Colombia's Petro Government recently passed a reform that expects to raise approximately 1.2% of GDP annually to finance social spending. The main changes focused on direct taxes on personal income and wealth (up to 20%), corporate profits in some specific sectors, and a package of healthy and green taxes aimed at modifying behaviours harmful to health and the environment.

Specifically, the reform increased nominal personal income tax rates for individuals in the top 10% of the income distribution, especially by increasing tax rates on capital income (dividends, windfall gains) and reducing the ceilings available for tax benefits and reintroducing the wealth tax with progressive rates up to 1.5%. Finally, in terms of corrective taxes, taxes on sugary drinks and ultra-processed foods were approved, as taxes on the production of single-use plastics, and a higher price per ton of CO₂ was set for the carbon tax.

One of the most promising initiatives is the Colombian government's decision to decisively confront tax loopholes, as well as tax abuses by multinational companies and individuals that prevent States from mobilizing the maximum available resources to finance the rights guaranteed by the ICESCR. In this line, at the World Economic Forum in Davos, the Minister of Finance of Colombia, José Antonio Ocampo, called for the first [Regional Summit for a fairer and more transparent global taxation](#), to be held in July 2023 in Cartagena de Indias. He also called for a Pre-Summit to be held in May 2023, which will include the participation of civil society, academia, and the business world to inform the decisions and agreements to be made at the Cartagena Summit.

The objective of the Latin American tax summit is to confront tax havens and ensure greater coordination among the region's governments towards a fairer, more equitable and transparent global taxation.

This is a timely call for Latin America, which, if followed by the region's countries, would help build a roadmap to face the systemic crises of the region and build a regional bloc towards global negotiations on fiscal matters. In this regard, on November 2022 the UN General Assembly recognised the importance of strengthening international tax cooperation and to begin intergovernmental discussions on ways to strengthen the inclusiveness and

effectiveness of tax cooperation, including through the development of an instrument.¹⁷ Furthermore, the GA requested the Secretary-General to prepare a report for 2023, in consultation with governments and relevant stakeholders, with potential next steps for strengthening tax cooperation amongst States.

Various Special Procedures of the HRC welcomed the resolution of the UNGA and noted that tax-related illicit financial flows divert crucial resources necessary for States to fulfil their human rights obligations and undermine their ability to mitigate the global crisis.¹⁸ All relevant UN and regional Human Rights bodies should engage in this process to ensure that these financial flows indeed are diverted to protect and guarantee rights rather than other priorities.

Adopting positive measures to reform the international financial and tax system would make it possible to comply with the obligations of States to respect, protect and fulfil human rights at the national and extraterritorial levels, raising sufficient resources to finance quality public services that correspond to the enjoyment of human rights.

- 7. Investing in social spending to comply with the obligation of realizing minimum essential levels of all economic, social, and cultural rights and to progressively achieve the full realization of these rights by:**
- a. implementing counter-cyclical fiscal policies efficiently, effectively, and equitably to avoid retrogression of economic, social, and cultural rights;**
 - b. reallocating public expenditure (e.g., re-directing resources towards social spending from areas such as defence).**

The Covid-19 pandemic and the social and economic crises it has triggered have further exposed and exacerbated the inequalities generated by austerity policies and the chronic underfunding of public services that can support States comply with their obligation of realising minimum essential levels of all economic, social, and cultural rights and to progressively achieve the full realisation of these rights. Similarly, the pandemic has also confirmed the importance of the equalising and redistributive power of robust public services that can support the recovery from these multiple crises.

There is a growing consensus among policymakers about the need to “build back better” economies and societies and, based on the recognition that public expenditure in social sectors is the most powerful instrument available to governments to address poverty and inequalities, many of the positions for change involve reaffirming the central role of public

¹⁷ ‘Promotion of inclusive and effective international tax cooperation at the United Nations, A/C.2/77/L.11/Rev.1

¹⁸ ‘Human rights experts support call for UN tax treaty’ (2022). Available at: <https://www.ohchr.org/en/press-releases/2022/11/human-rights-experts-support-call-un-tax-treaty>

services.¹⁹ Movements all around the world are already pushing for this, and many came together to develop and endorse the 2021 manifesto *The Future is Public*,²⁰ which provides an alternative vision for the future, positioning public services as the foundation of a just recovery from Covid-19 and advancing an outline of how funding universal quality public services is possible.

Under international human rights law, states must allocate sufficient funding to ensure the provision of quality public services²¹ to realise ESCR, particularly in recovering from the Covid-19 pandemic. The Committee for Economic, Social, and Cultural Rights, the Committee of the Rights of the Child and the Independent Expert on the effects of foreign debt have called on specific States to increase the State funding allocated to public services generally or to particular public services as a measure towards ensuring the fulfilment of ESCR.²² Particularly, the CESCR emphasised the importance of adequate investment in public health systems in its Statement on the coronavirus pandemic in 2020.²³

Similarly, in the regional context, the African Commission on Human and Peoples' Rights has also established that systems that provide public social services should be adequately funded. According to the General Comment on Social Services, States have an obligation to fund public services, which recognises that the obligation to provide public social services cannot be realised without sufficient resources being mobilised, allocated, and spent in a sustainable manner.²⁴ The General Comment also sets out extensive substantive, procedural and operational requirements to be met when a State considers any funding allocation to an eligible private actor.²⁵ General Comment No. 1 of the ACHPR establishes that States "should fund and empower public health authorities to provide a comprehensive range of services

¹⁹ Our Future is Public: Why the IMF and World Bank must support public services, joint report by Actionaid, Eurodad, the East African Centre for Human Rights, the Initiative for Social and Economic Rights, the Global Initiative for Economic, Social and Cultural Rights, Oxfam, Public Services International and the Transnational Institute (2022). Available in <https://peopleoverprof.it/resources/publications/our-future-is-public---why-the-imf-and-world-bank-must-support-public-services?id=13419&lang=en>

²⁰ *The Future is Public: Global Manifesto for Public Services*. Available in: <https://futureispublic.org/global-manifesto/>

²¹ From the CESCR, see E/C.12/KAZ/CO/2; E/C.12/COL/CO/16; E/C.12/UKR/CO/6; E/C.12/GRC/CO/12; E/C.12/UKR/CO/5; E/C.12/LKA/CO/2-4; E/C.12/ISL/CO/14; E/C.12/ROU/CO/3-5; E/C.12/PHL/CO/5-6. From the CRC, see CRC/C/PRK/CO/5; CRC/C/MOZ/CO/2; CRC/C/NER/CO/2; CRC/C/LKA/CO/3; CRC/C/TJK/CO/2; CRC/C/UKR/CO/3-4.

²² E/C.12/IRL/CO/3; E/C.12/KAZ/CO/2; E/C.12/COL/CO/16; E/C.12/UKR/CO/6; E/C.12/GRC/CO/12; E/C.12/UKR/CO/5; E/C.12/LKA/CO/2-4; E/C.12/ISL/CO/14; E/C.12/ROU/CO/3-5; E/C.12/PHL/CO/5-6. From the CRC, see CRC/C/PRK/CO/5; CRC/C/MOZ/CO/2; CRC/C/NER/CO/2; CRC/C/LKA/CO/3; CRC/C/TJK/CO/2; CRC/C/UKR/CO/3-4.

²³ CESCR 'Statement on the coronavirus disease (COVID-19) pandemic and economic, social and cultural rights' (17 April 2020) UN Doc E/C.12/2020/1.

²⁴ ACHPR 'General Comment on State Obligations to Regulate Private Actors Involved in the Provision of Social Services under the African Charter' (2022).

²⁵ ACHPR 'General Comment on State Obligations to Regulate Private Actors Involved in the Provision of Social Services under the African Charter' (2022).

for the prevention and treatment of every person's sexual and reproductive health." Additionally, in its General Comment No. 2 on Article 14.1 (a), (b), (c) and (f) and Article 14. 2 (a) and (c) of the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (Maputo Protocol), the Commission has stated that States should "allocate adequate financial resources for the strengthening of public health services so that they can provide comprehensive care in family planning/contraception and safe abortion."²⁶ This adequate financing includes "making specific budget allocations under the health budget at national and local levels, as well as tracking expenditures on these budget lines."²⁷ Similarly, the Maputo Protocol also establishes in article 10(3) 'States Parties shall take the necessary measures to reduce military expenditure significantly in favour of spending on social development in general, and the promotion of women in particular.'²⁸

UN Women has found that military and defence budgets come at the expense of investments in social programs, including welfare, education, and health.²⁹ Many countries during 2019-2020 increased their military spending, reducing their fiscal space to implement policies to respond to the needs of persons affected by the COVID-19 pandemic, exacerbating gender inequalities regarding health, domestic and care work, domestic violence, work, and poverty. To address such challenges instead of military expenditures, governments should prioritise spending on health and education, public services, and social protection.

Along these lines, the United Nations Office for Disarmament Affairs (UNODA) has proposed that decreasing military spending could release funds for achieving universal completion of primary and secondary school education, tackling climate change, providing healthcare or improving access to water.³⁰ Furthermore, a former UN Special Rapporteur has recommended States to "[...] revise their budgetary priorities away from military expenditures and into the promotion and protection of human rights for all."³¹

Despite the recognition that adequately funding public services are key for promoting ESC rights in the recovery plans from the Covid-19 pandemic, the World Bank, and the International Monetary Fund risk undermining this through their practices. These financial

²⁶ ACHPR 'General Comment No. 2 on Article 14.1 (a), (b), (c) and (f) and Article 14. 2 (a) Policy Brief — September 2022; 21 and (c) of the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa' (2014) para 62.

²⁷ ACHPR 'General Comment No. 2 on Article 14.1 (a), (b), (c) and (f) and Article 14. 2 (a) Policy Brief — September 2022; 21 and (c) of the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa' (2014) para 62.

²⁸ ACHPR, 'Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa' (2014) article 10(3)

²⁹ UN WOMEN. 'Comparing military and human security spending: key findings and methodological notes' (2022); UN WOMEN 'The impact of militarization on gender inequality' (2022)

³⁰ UNODA, 'Rethinking Unconstrained Military Spending', (2020), p. 22-3, 30, last accessed 31 January 2023, available at: <https://front.un-arm.org/wp-content/uploads/2020/04/op-35-web.pdf>

³¹ UN Doc A/68/284, para. 69 (f)

institutions favour market-oriented solutions for the delivery of public services and put macro-economic stability and fiscal balance above of human rights, which in turn “amplifies the conditions for a new wave of austerity that would mean cuts to health, education, social protection and pension systems and sharp increases in poverty, hunger and inequalities”³² However, this must be avoided in critical times like this, as more public investment is needed to recover from the Covid-19 pandemic.

For more information, please consult the following publications of the Global Initiative for Economic Social and Cultural Rights:

- *Los Principios de Derechos Humanos en la Política Fiscal en el Contexto de la Pandemia (Análisis de casos de Latinoamérica)*, at: <https://derechosypoliticafiscal.org/es/recursos/documentos-complementarios-y-fuentes/129-politica-fiscal-en-el-contexto-de-la-pandemia>
- *Loss and damage – the missing piece: International tax cooperation for new climate finance*, at: <https://www.gi-escr.org/publications/white-paper-loss-and-damage-the-missing-piece-international-tax-cooperation-for-new-climate-finance>
- *Principles for Human Rights in Fiscal Policy* (2022), available at: https://www.cesr.org/sites/default/files/2021/Principles_for_Human_Rights_in_Fiscal_Policy-ENG-VF-1.pdf
- *Setting a Roadmap for a Feminist Green Transformation: Using Economic, Social, Cultural and Environmental Rights as Guiding Tools for a Gender-Just Transition* (2022), available at: <https://www.gi-escr.org/publications/setting-a-roadmap-for-a-feminist-green-transformation-using-economic-social-cultural-and-environmental-rights-as-guiding-tools-for-a-gender-just-transition>

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³² Our Future is Public: Why the IMF and World Bank must support public services, joint report by Actionaid, Eurodad, the East African Centre for Human Rights, the Initiative for Social and Economic Rights, the Global Initiative for Economic, Social and Cultural Rights, Oxfam, Public Services International and the Transnational Institute (2022). Available in <https://peopleoverprof.it/resources/publications/our-future-is-public---why-the-imf-and-world-bank-must-support-public-services?id=13419&lang=en>