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

Best practices, challenges and lessons learned concerning integrated approaches to the promotion and protection of human rights and the implementation of the 2030 Agenda for Sustainable Development at the national level

Report of the Office of the United Nations High Commissioner for Human Rights*

Summary

The present report, submitted pursuant to Human Rights Council resolution 43/19, examines best practices, challenges and lessons learned concerning integrated approaches to the promotion and protection of human rights and the implementation of the 2030 Agenda for Sustainable Development at the national level, under six themes: (a) integrated approaches to inequalities, non-discrimination and disaggregated data to ensure that no one is left behind; (b) the role of integrated approaches in designing inclusive and transformative social protection; (c) leveraging human rights to budget for the Sustainable Development Goals; (d) a rights-based approach to debt management; (e) rights-based strategies for financing the Sustainable Development Goals; and (f) the role of civil society in promoting integrated approaches. The report has benefited from inputs from Member States and other stakeholders.

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



I. Introduction

1. The present report is submitted pursuant to Human Rights Council resolution 43/19 on the “promotion and protection of human rights and the implementation of the 2030 Agenda for Sustainable Development”. In that resolution, the Council requested the United Nations High Commissioner for Human Rights to prepare “a report on best practices, challenges and lessons learned concerning integrated approaches to the promotion and protection of human rights and the implementation of the 2030 Agenda at the national level by States, relevant United Nations and regional human rights mechanisms, United Nations agencies, funds and programmes, national human rights institutions and civil society organizations, taking into account previous reports of the Office relating to the implementation of the 2030 Agenda”, and to present it to the Council at its fifty-first session. The report is informed by consultations conducted by the Office of the United Nations High Commissioner for Human Rights (OHCHR) with Member States, national human rights institutions and civil society, in the form of an online survey.¹ In addition to a desk review and the survey responses, the report benefited from consultations with and inputs from key United Nations system entities, including the Development Coordination Office and the network of Resident Coordinator economists, and international human rights mechanisms, and from exchanges with key civil society organizations.²

2. The report identifies best practices, challenges and lessons learned concerning integrated approaches, under six themes: (a) integrated approaches to inequalities, non-discrimination and disaggregated data to ensure that no one is left behind; (b) the role of integrated approaches in designing inclusive and transformative social protection; (c) leveraging human rights to budget for the Sustainable Development Goals; (d) a rights-based approach to debt management; (e) rights-based strategies for financing the Sustainable Development Goals; and (f) the role of civil society in promoting integrated approaches.

II. Background

3. The 2030 Agenda, with its 17 Sustainable Development Goals, represents the current global policy consensus on sustainable development. It sets out a vision for sustainable development that is firmly grounded in human rights.³ It puts achieving equality and non-discrimination, leaving no one behind, and reaching those furthest behind first⁴ at the centre of its efforts. It also fully integrates the core principles of a human rights-based approach – accountability, empowerment, and equality and non-discrimination. Moreover, it encompasses the full range of human rights: economic, social, civil, political and cultural rights, and the right to development. Over 90 per cent of the 169 targets in the Sustainable Development Goals reflect the content of corresponding international human rights and labour standards.⁵

4. Countries agreed that given the universal and interrelated nature of the Sustainable Development Goals, the 2030 Agenda needed to be pursued using integrated and comprehensive approaches. This includes an approach that at the same time promotes and protects human rights and advances the implementation of the 2030 Agenda, in recognition that these are mutually reinforcing. The Sustainable Development Goals expressly state that the 2030 Agenda should be implemented in a manner consistent with international law, which includes international human rights law.

¹ Submissions are available at <https://www.ohchr.org/en/calls-for-input/2022/call-input-high-commissioners-report-best-practices-challenges-and-lessons>.

² Additional substantive contributions for the report were received from the Bretton Woods Project, the Center for Economic and Social Rights, Development Initiatives, Eurodad and the Tax Justice Network.

³ General Assembly resolution 70/1, paras. 10, 18, 19, 67 and 74.

⁴ *Ibid.*, para. 4.

⁵ See

https://www.ohchr.org/sites/default/files/Documents/Issues/Development/SR/AddisAbaba/SDG_HR_Table.pdf and <http://sdg.humanrights.dk>.

5. The contribution and centrality of human rights in addressing the world's most pressing issues was also laid out in the Secretary-General's Call to Action for Human Rights.⁶ It was further crystallized in his report entitled *Our Common Agenda*,⁷ which presents a vision of the future of global cooperation, calling for renewed solidarity between the peoples of the world and solidarity with the generations to come, a renewed social contract anchored in human rights, better management of critical global commons, and global public goods that deliver equitably and sustainably for all.

6. Prior to the coronavirus disease (COVID-19) pandemic, despite progress on important Sustainable Development Goals indicators, advances in transformative areas such as reducing inequality, lowering carbon emissions and tackling hunger had either stalled or reversed.⁸ The COVID-19 pandemic marked a further major setback. Compared to 2019, the number of people affected by hunger increased by more than 150 million,⁹ and an estimated 77 million more people were living in extreme poverty in 2021, setting back the fight against poverty by nearly a decade.¹⁰ Inadequate access to education in low- and middle-income countries has surged.¹¹ Women have been particularly affected, struggling with lost jobs, increased burdens of unpaid domestic and care work, and higher rates of gender-based violence. Civil and political rights also suffered, as some COVID-19 response measures expanded surveillance, movement and contact tracing, and controls over information flows, and also limited the space for people to participate in public affairs. Progress on the Sustainable Development Goals is further threatened by the global socioeconomic effects of the war in Ukraine, growing geopolitical instability, humanitarian crises and climate change.¹² The World Bank suggests that the war in Ukraine may take up to 95 million additional people into extreme poverty in 2022.¹³

7. While human rights need to be achieved in their own right, they are now increasingly recognized as a lever for accelerating implementation of the Sustainable Development Goals, as only eight years remain until the 2030 target date. A human rights-based approach to development focuses on detecting and resolving root causes of development bottlenecks. By empowering people as active agents of sustainable development and by shifting the focus from short-term gains towards transformative change, it can facilitate the transition towards more equitable, greener, safer and more peaceful societies.

8. The key value added of rights-based approaches to the implementation of the Sustainable Development Goals is that:

- (a) They promote progress on leaving no one behind, by moving the focus from aggregate figures to the specific situation of individuals and disadvantaged groups that have benefited the least from development;
- (b) They enable the dismantling of structural drivers of exclusion, while ending policies that exacerbate inequalities and discrimination;
- (c) They drive progress by putting a focus on the obligation of States to prevent backsliding and to progressively realize economic, social and cultural rights;

⁶ See

https://www.un.org/sg/sites/www.un.org.sg/files/atoms/files/The_Highest_Aspiration_A_Call_To_Action_For_Human_Right_English.pdf.

⁷ See www.un.org/en/un75/common-agenda.

⁸ See <https://unstats.un.org/sdgs/report/2022/The-Sustainable-Development-Goals-Report-2022.pdf>.

⁹ See <https://www.wfp.org/publications/global-report-food-crises-2022>.

¹⁰ See <https://developmentfinance.un.org/fsdr2022>.

¹¹ Learning poverty, which means that 10-year-olds are unable to read and understand a simple story, has surged to 70 per cent. See also

<https://thedocs.worldbank.org/en/doc/e52f55322528903b27f1b7e61238e416-0200022022/original/Learning-poverty-report-2022-06-21-final-V7-0-conferenceEdition.pdf>.

¹² See https://news.un.org/pages/wp-content/uploads/2022/06/GCRG_2nd-Brief_Jun8_2022_FINAL.pdf.

¹³ See <https://blogs.worldbank.org/pendata/pandemic-prices-and-poverty>.

(d) They require the provision of minimum essential levels of health, social protection and other economic, social and cultural rights at all times, not as a matter of discretion by Member States but as a matter of legal rights and obligations;

(e) They provide a normative underpinning for efforts to close the Sustainable Development Goals financing gaps, given States' obligation to mobilize maximum available resources, including internationally;

(f) They serve as a lever for transformational change by promoting participatory, democratic, fair and accountable processes to achieve the Sustainable Development Goals.

III. Best practices, challenges and lessons learned concerning integrated approaches at the national level

A. Integrated approaches to inequalities, non-discrimination and disaggregated data to ensure that no one is left behind

9. The universal human rights principles of equality and non-discrimination are enshrined in the Charter of the United Nations.¹⁴ They are also reflected in the 2030 Agenda's pledge of "leaving no one behind and reaching the furthest behind first" and in the two stand-alone Goals on inequality (Goals 10 and 5). Despite this global pledge, inequality has not diminished. In 2021, the top 10 per cent of the global population captured 52 per cent of the world's income, while the bottom 50 per cent earned just 8.5 per cent of it.¹⁵ Wealth inequalities are even starker. The poorest half of the global population own 2 per cent of total wealth, while the richest 10 per cent of the global population own 76 per cent of all wealth.¹⁶

10. Tackling inequality and discrimination is not only a human rights imperative but is one of the most viable paths to ending extreme poverty in its multiple dimensions. Recent research suggests that reducing each country's Gini index by 1 per cent per year has a larger impact on global income poverty than increasing each country's annual growth by 1 percentage point above forecasts.¹⁷ This indicates the urgency to go beyond the prevalent metric of gross domestic product as a core measure for success. The Secretary-General, in his report entitled *Our Common Agenda*, has called for complementary measurements, as income and wealth inequalities are often driven by multiple and intersecting forms of discrimination based, among other things, on age, gender, race, ethnicity, religion, sexual orientation or gender identity, and disability.

11. Rising inequality and systemic discrimination are not inevitable, but a result of ill-designed policies. Recommendations of human rights bodies, and their general comments, provide a rich body of guidance on how States and stakeholders can dismantle structural barriers, address unequal distribution of power, resources and opportunities, and challenge discriminatory laws, policies, social norms and stereotypes.¹⁸ They can, for instance, adopt targeted policies and temporary special measures to tackle intersecting forms of discrimination. They can also make use of their economic and fiscal policy toolbox. As can be seen on the Commitment to Reducing Inequality Index,¹⁹ which ranks 158 governments on their commitment to reducing inequalities, it is mostly Organisation for Economic Co-operation and Development (OECD) countries that have more scope to raise progressive tax revenues and provide public services and social protection that are at the top of the Index. Countries such as the Republic of Korea have shown the way forward in combining COVID-

¹⁴ See also article 2 of the International Covenant on Economic, Social and Cultural Rights, and Committee on Economic, Social and Cultural Rights, general comment No. 20 (2009).

¹⁵ See <https://wir2022.wid.world>.

¹⁶ Ibid.

¹⁷ See <https://openknowledge.worldbank.org/bitstream/handle/10986/33902/How-Much-Does-Reducing-Inequality-Matter-for-Global-Poverty.pdf?sequence=1&isAllowed=y>.

¹⁸ See also [https://www.humanrights.dk/sites/humanrights.dk/files/media/document/Build Back Equal report_English_accessible.pdf](https://www.humanrights.dk/sites/humanrights.dk/files/media/document/Build%20Back%20Equal%20report_English_accessible.pdf).

¹⁹ See <https://oxfamlibrary.openrepository.com/bitstream/handle/10546/621061/rr-fighting-inequality-covid-19-cri-index-081020-en.pdf>.

19 recovery with fighting inequalities, including by introducing universal relief payments. Some low- and lower-middle-income countries, such as Sierra Leone, Ukraine and Viet Nam, while scoring lower on the Commitment to Reducing Inequality Index, have also taken important measures to reduce inequalities despite their more limited resources. Overall, the Commitment to Reducing Inequality Index study concludes that all countries, even those at the top of the Index, such as Norway, could do more to fight inequalities and discrimination.

12. Against this backdrop, it is encouraging that Member States highlighted in their submissions the importance of tackling inequalities. Several States noted that they had now included a human rights lens and a leaving no one behind lens in their national strategy (Azerbaijan, Mexico and Thailand)²⁰, in their international climate finance strategy (Luxembourg)²¹ or in their action plan on business and human rights (Luxembourg and Thailand). Another Member State noted its adoption of a whole-of-government strategy to advance its gender results framework (Canada).²² Several national human rights institutions played an important role in promoting the integration of human rights in action for implementation of the Sustainable Development Goals at the national level, as did the Scottish Human Rights Commission.²³ Several States leveraged human rights norms and standards, and recommendations by international human rights mechanisms, to guide national action on non-discrimination and inequalities. For instance, the Gender Equality Strategy of Albania, the reviewed national gender and development policy of the United Republic of Tanzania, and the national action plan on business and human rights of Thailand,²⁴ draw upon recommendations from the universal periodic review.²⁵ OHCHR has facilitated the uptake of human rights recommendations in national development strategies, including through the Universal Human Rights Index,²⁶ and by supporting countries' efforts to establish and strengthen national mechanisms for reporting and follow-up²⁷ and by facilitating the integration of human rights into countries' voluntary national reviews.²⁸ The recently issued United Nations system Operational Common Approach Guidance Note on human rights and voluntary national reviews²⁹ outlines how the wealth of human rights data and analyses from the mechanisms can strengthen voluntary national reviews and follow-up action. New guidance³⁰ is also available to assist national human rights institutions.

13. While progress is being made, much remains to be done. In 2018, the Committee for Development Policy underscored the urgency of turning the leaving no one behind pledge into transformative action while drawing on human rights commitments.³¹ Voluntary national reviews now regularly mention leaving no one behind but the focus on structural drivers of exclusion remains limited.³² While persons with disabilities, women and girls, older persons and children are widely recognized, reference to other marginalized groups, such as indigenous peoples, religious or ethnic minorities and LGBTIQ+ persons, is less

²⁰ Submissions by Azerbaijan, Mexico and Thailand.

²¹ Submission by Luxembourg.

²² Submission by Canada.

²³ Submission by the Scottish Human Rights Commission.

²⁴ Contribution by Thailand.

²⁵ See <https://unsdg.un.org/resources/un-good-practices-how-universal-periodic-review-process-supports-sustainable-development>.

²⁶ See <https://uhri.ohchr.org/en/>.

²⁷ See also A/HRC/50/64.

²⁸ Upon request, OHCHR can make available to Member States a country-specific document providing an overview of the international human rights mechanisms' work to facilitate the integration of a human rights perspective into their voluntary national review. See also <https://www.ohchr.org/en/sdgs/voluntary-national-reviews>.

²⁹ See <https://www.undp.org/publications/human-rights-and-voluntary-national-reviews-operational-common-approach-guidance-note>.

³⁰ See also <https://ennhri.org/wp-content/uploads/2022/03/Checklist-for-NHRIs-on-protecting-jobs-workers-and-SMEs.pdf> and https://www.humanrights.dk/sites/humanrights.dk/files/media/document/ENGuideNHRIEngagementWithVNRs_0.pdf.

³¹ See <https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/CDP-excerpt-2018-4.pdf>.

³² See <https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/CDP-excerpt-2022-3.pdf>.

common in voluntary national review reports. This is concerning, given that today, roughly one in five people have experienced discrimination on at least one of the grounds prohibited under international human rights law, according to data from 49 countries and territories collected between 2017 and 2021.³³ The concern that vulnerable and marginalized people are being left behind was also echoed in submissions by the Mulokot Foundation, Justice for All and the Organization for Defending Victims of Violence.³⁴

14. Given the centrality of tackling inequalities in protecting and promoting human rights, achieving the Sustainable Development Goals and preventing instability, the United Nations adopted a system-wide framework for combating inequalities, in 2016, and developed and rolled out operational guidance on the new generation of common country analyses and United Nations Sustainable Development Cooperation Frameworks³⁵ anchored in human rights, as well as on operationalizing the leaving no one behind commitment.³⁶ At the same time, United Nations country support has been geared towards supporting the integration of a human rights, gender and leaving no one behind lens in national development strategies. For example, in Serbia, the United Nations country team supported the development of a guidance tool on leaving no one behind, enabling the mainstreaming of leaving no one behind in government policy. The tool was included in the action plan for the new National Anti-Discrimination Strategy. In Cabo Verde, the United Nations worked with the Government to set up the multi-stakeholder Leave No One Behind Partnership, which carried out an assessment using a human rights-based approach to identifying who is at risk, why they suffer human rights deprivations and how discrimination and inequalities can be countered. This assessment informed the country's voluntary national review, common country analysis, Sustainable Development Cooperation Framework and new National Development Plan.

15. In support of United Nations system-wide efforts, OHCHR scaled up its technical capacities for in-country operational support with a strengthened focus on non-discrimination and countering inequalities through its field presences, an increased number of human rights advisers, and the Surge Initiative.³⁷ The support provided included analytical content guidance, and operational advice on common country analyses and Sustainable Development Cooperation Frameworks, which are geared to support countries' Sustainable Development Goals strategies. Support was also provided to facilitate the integration of human rights mechanisms' country assessments into United Nations programming documents.³⁸ For example, in Malaysia, the United Nations helped design a Sustainable Development Cooperation Framework that was aimed at responding to the recommendations of international human rights mechanisms, including the Special Rapporteur on extreme poverty and human rights, and in Guatemala, it mainstreamed the human rights of indigenous peoples and persons of African descent as part of all the expected outcomes of the country's Sustainable Development Cooperation Framework, consistently referencing the recommendations of 2019 of the Committee on the Elimination of Racial Discrimination. Despite these efforts, according to a recently concluded United Nations inter-agency review, on the integration of human rights, leaving no one behind and gender in the new generation of common country analyses and Sustainable Development Cooperation Frameworks,³⁹ there are gaps in recognizing and addressing underlying causes of inequalities and persistent forms of discrimination, especially against some historically disadvantaged groups, including indigenous peoples, LGBTIQ+ persons, racial, ethnic and other minorities, and people living with HIV/AIDS. Almost all common country analyses include some level of gender analysis, but Sustainable Development Cooperation Frameworks show mixed results on integrating

³³ See <https://unstats.un.org/sdgs/report/2022/The-Sustainable-Development-Goals-Report-2022.pdf>.

³⁴ See the submissions by the Mulokot Foundation, Justice for All and the Organization for Defending Victims of Violence.

³⁵ See <https://unsdg.un.org/resources/united-nations-sustainable-development-cooperation-framework-guidance>.

³⁶ See <https://unsdg.un.org/resources/leaving-no-one-behind-unsdg-operational-guide-un-country-teams>.

³⁷ See <https://www.ohchr.org/en/sdgs/seeding-change-economy-enhances-human-rights-surge-initiative>.

³⁸ See <https://unsdg.un.org/2030-agenda/strengthening-international-human-rights>.

³⁹ The review was conducted in 2022 by 12 United Nations entities and assessed the integration of the three guiding principles of the development work of the United Nations – a human rights-based approach, leaving no one behind, and gender equality and women's empowerment – into common country analyses and Sustainable Development Cooperation Frameworks.

gender considerations. Alongside continued and expanded tailored human rights support to United Nations country teams and resident coordinator offices, an effective roll-out of the country team human rights self-assessment tool, which is currently being finalized, will be important to advance human rights integration in the United Nations system's development work. The Human Rights Mainstreaming Multi-Donor Trust Fund will continue to play an important role in this regard.

16. Granular data is critical in order to identify who is left behind. Yet, there is insufficient disaggregated data to monitor the progress of vulnerable population groups,⁴⁰ especially where multiple and intersecting forms of inequalities are concerned. A human rights-based approach to data⁴¹ helps countries identify disadvantaged groups – using all grounds of discrimination prohibited under human rights law as a point of reference. OHCHR has championed strengthening institutional linkages and collaboration between national human rights institutions and national statistical offices. By May 2022, 11 countries had signed a memorandum of understanding to sustain country-level operationalization of the human rights-based approach to data, the compiling of human rights and Sustainable Development Goals indicators, and data-driven human rights analysis and reporting. OHCHR also trained United Nations custodian agencies and regional statistical commissions, and collected examples of good practices on how Goal 10 and Goal 16 are cross-cutting and central to the achievement of all Sustainable Development Goals. Furthermore, OHCHR piloted the SDG 16 Survey initiative in Cabo Verde, El Salvador, Kazakhstan, Kenya, Somalia, Togo, Tunisia and the United Republic of Tanzania. This tool enables countries to collect data on 13 Goal 16 indicators using a single methodology.⁴²

17. Where official data is weak or patchy, non-traditional data sources can help close data gaps. This is at the core of the OHCHR and United Nations Development Programme (UNDP) joint project to help country teams integrate human rights indicators into United Nations analysis and programming. Further deployments are planned in Bangladesh, Ethiopia, the Philippines, the Republic of Moldova, Rwanda, Tunisia, the United Republic of Tanzania and Zimbabwe. The recent inter-agency assessment reaffirmed the importance of this work: it found that while the majority of Sustainable Development Cooperation Frameworks included programmatic activities to support the collection of disaggregated data, few such frameworks included adequate activities aimed at strengthening national capacities. Increased OHCHR capacity is needed to sustain efforts to strengthen collaboration between national human rights institutions, national statistical offices and national statistical systems.

18. Several stakeholders reported efforts to improve disaggregated data. The Danish Institute for Human Rights issued a guide to support national statistical offices in adopting a human rights-based approach to data.⁴³ Canada reported that, through Statistics Canada's Disaggregated Data Action Plan, the country's Centre for Gender, Diversity and Inclusion Statistics was aiming to increase statistical information on specific population groups.⁴⁴ Estonia noted that its list of sustainable development indicators had been updated in 2021 and that most statistics were available as disaggregated data.⁴⁵ With the support of the United Nations, Serbia was now collecting 117 Sustainable Development Goals indicators, and the portal of the country's statistical office was now enabling data disaggregation.⁴⁶ A similar online portal had been put in place in Azerbaijan.⁴⁷

⁴⁰ See <https://unstats.un.org/sdgs/report/2022/The-Sustainable-Development-Goals-Report-2022.pdf>.

⁴¹ See <https://www.ohchr.org/sites/default/files/Documents/Issues/HRIndicators/GuidanceNoteonApproachtoData.pdf>.

⁴² See <https://www.sdg16hub.org/sdg-16-survey-initiative>.

⁴³ See <https://www.humanrights.dk/publications/indicators-data-human-rights-sustainable-development-0>.

⁴⁴ Submission by Canada.

⁴⁵ Submission by Estonia.

⁴⁶ Submission by Serbia.

⁴⁷ Submission by Azerbaijan.

B. Role of integrated approaches in designing inclusive and transformative social protection

19. Access to health care, water and sanitation, food, housing, decent work, a life free from violence, and the fair administration of justice, are human rights, to which everyone is entitled without discrimination. Social protection can play a key role in ensuring that the most vulnerable and at risk of being left behind can enjoy these rights. The human rights framework offers considerable guidance to design comprehensive and inclusive social protection systems that leave no one behind. Through the International Covenant on Economic, Social and Cultural Rights, the International Labour Organization (ILO) Social Protection Floors Recommendation, 2012 (No. 202), and the 2030 Agenda, the international community has committed to social protection systems to achieve universal and comprehensive coverage and adequate levels of benefits. It has also committed to managing social protection systems transparently and in a financially sustainable manner. Despite social security being a human right, today, 4.1 billion people – more than half of the world’s population – do not benefit from this essential protection.

20. Extending social protection will not only help secure fundamental rights but can also help prevent instability, erosion of social cohesion and future larger costs of humanitarian relief. Evidence shows that investment in social protection can be both cost-effective and efficient.⁴⁸ Recognizing the important role of social protection as a stabilizer during the COVID-19 pandemic, as at January 2022, a total of 3,856 social protection and labour measures had been planned or implemented by 223 economies⁴⁹ to mitigate the worst impacts of the pandemic and avoid further economic contraction, despite sharp declines in tax revenues and other sources of finance. These steps were consistent with the human rights obligation to meet minimum core obligations under the International Covenant on Economic, Social and Cultural Rights at all times and avoid retrogression. The measures included expanding the coverage of social protection to informal workers, migrants and specific vulnerable populations; making social protection more gender-responsive; leveraging digital innovation to reach hard-to-reach communities; and enacting legislative reforms to support employees and the self-employed. For example, Thailand implemented a subsidy programme for child-rearing in low-income families, the State Welfare Card project and the Conditional Cash Transfer project under the Equitable Education Fund,⁵⁰ and Azerbaijan put in place a lump sum payment for those who lost their jobs, the non-formally employed and those in low-income families, and paid tuition fees from the State budget for socially vulnerable families.⁵¹ Colectiva de Mujeres de Honduras welcomed steps to reverse the privatization of the country’s health system, which had resulted in the exclusion of vulnerable and marginalized people.⁵²

21. Despite stepped-up efforts, protection gaps widened during the COVID-19 pandemic in terms of the adequacy, accessibility, affordability and quality of social protection. A more granular analysis reveals that the ability of countries to respond to the crisis has varied significantly, and has reflected differences in available fiscal space. Most social protection measures were adopted by higher-income countries. Moreover, the modalities of many of the social protection measures underscore their temporary, ad hoc nature, and hence do not meet human rights requirements of adequacy and financial sustainability. Financing was particularly unsustainable in low-income countries. In Africa, for instance, most countries are phasing out temporary COVID-19 response spending, without leaving in place long-term increases in health or social protection spending, although some exceptions were noted, in Angola, Benin, Mali, Mauritius, Rwanda, Senegal, Togo and Uganda.⁵³

⁴⁸ See https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_834216.pdf.

⁴⁹ See <https://openknowledge.worldbank.org/handle/10986/33635>.

⁵⁰ Submission by Thailand.

⁵¹ Submission by Azerbaijan.

⁵² Submission by Colectiva de Mujeres de Honduras.

⁵³ See [https://oi-files-cng-prod.s3.amazonaws.com/panafrica.oxfam.org/s3fs-public/file_attachments/The Commitment to Reducing Inequality Index - Africa Briefing.pdf](https://oi-files-cng-prod.s3.amazonaws.com/panafrica.oxfam.org/s3fs-public/file_attachments/The%20Commitment%20to%20Reducing%20Inequality%20Index%20-%20Africa%20Briefing.pdf).

22. For some countries, reallocating domestic budgets to social protection and other stopgap measures was feasible and sustainable, but for others it meant drawing down reserve funds⁵⁴ or underfunding other areas, which left countries more exposed to future shocks.⁵⁵ Promising practices do exist, where countries were able to use the pandemic as an opportunity for an in-depth analysis of the alignment of their budgets with human rights obligations and the Sustainable Development Goals. By reallocating funds within sectoral budgets, for example from tertiary care to primary and preventative health care, or by moving existing resources away from other sectors such as defence spending, countries can enhance the human rights and development impact of their budgets. OHCHR has worked with the United Nations system to support a number of countries in such realignment exercises through a human rights budget analysis. For example, in Somalia, a human rights-based budgetary analysis has identified ways to enhance spending for social protection. Through the Global Flagship Programme on Building Social Protection Floors for All (2016–2030), working in 50 priority countries and territories, ILO and the World Bank are supporting the design and implementation of national social protection systems, including floors, with a focus on sustainable domestic financing.⁵⁶

23. Where countries at present are not in a position to mobilize the necessary resources to put in place social protection systems with universal coverage, they may resort to targeting the most vulnerable and marginalized people. Yet, given the high variability of the incomes and needs of households, the targeting of social protection has well-documented limitations⁵⁷ that result in significant human rights protection gaps. Especially in the context of a global cost-of-living crisis, with inflation that is supply-driven, in order to close protection gaps, countries need to continue to work towards universal, adequate, predictable and non-discriminatory social security that addresses the diverse risks of the entire population across people's life cycle, as called for by international human rights law.

24. OHCHR has been supporting efforts by countries to move towards universal coverage. For instance, in the Sudan, it is contributing to the Government's draft national strategy on social protection that strives towards universality. In Lebanon, OHCHR has contributed to efforts of the United Nations country team to support the development of a draft social protection strategy that seeks to develop a new social contract between the State and its people by reasserting social protection as a fundamental human right.

25. Beyond the human rights imperative, emerging evidence from the COVID-19 pandemic, for instance in Namibia, underscores the effectiveness of universal systems to scale social protection more effectively and efficiently,⁵⁸ including by leveraging existing registries and identification systems with high or almost universal coverage. This finding is of particular relevance in a world marked by increased uncertainty.

C. Leveraging human rights to budget for the Sustainable Development Goals

26. Human rights standards require States to design fiscal policy in a way that prioritizes the realization of minimum essential levels of economic, social, cultural and environmental rights as a matter of urgency, that progressively achieves their full realization, that avoids retrogression and that ensures non-discrimination. This includes the obligation to mobilize

⁵⁴ See https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_834216.pdf.

⁵⁵ See [ILO-OECD-WBG-Scoping-Note-on-Financing-social-protection-through-the-COVID19-pandemic-and-beyond.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_834216.pdf).

⁵⁶ See <https://www.social-protection.org/gimi/RessourcePDF.action?id=57506#page=23>.

⁵⁷ See <https://www.developmentpathways.co.uk/publications/exclusion-by-design-the-effectiveness-of-the-proxy-means-test/> and <https://www.developmentpathways.co.uk/wp-content/uploads/2019/03/Hit-and-miss-long-report-.pdf>.

⁵⁸ See https://www.ilo.org/wcmsp5/groups/public/---dgreports/---ddg_p/documents/publication/wcms_829965.pdf.

resources that are available both domestically and internationally.⁵⁹ As such, a human rights-enhancing approach to government budgets can serve as a catalyst to reach Sustainable Development Goals indicator 1.b.1, which calls upon Governments to ensure equitable and pro-poor public spending on health, education and social protection.⁶⁰

27. A government's budget is one of the most important economic policy tools to facilitate the fulfilment of human rights and the Sustainable Development Goals and in promoting a human rights-enhancing economy that works for everyone.⁶¹ Yet, too often, human rights parameters are absent in budgeting processes. The United Nations system is augmenting its work to advise in this critical area. The OHCHR Surge Initiative, composed of economists and of specialists in development and economic, social and cultural rights, has provided research, analysis and specialized advice to governments and United Nations country teams on repositioning public expenditure with the aim of making budgets work for everyone, including those who have been pushed further behind by the crisis. Other United Nations system entities have also promoted a rights-enhancing approach to budgeting. For example, the United Nations Children's Fund (UNICEF) developed a Public Finance Toolkit,⁶² and has applied its Public Finance for Children Framework.⁶³ The Framework, which is aligned with the Convention on the Rights of the Child, has been used to support more than 100 countries. It includes examples of budget analysis approaches that apply a gender or disability lens, and provides a methodology to assess if taxes unfairly burden poorer parts of the population or if public spending on health, education or other social services or subsidies is distributed equitably. The United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) has promoted gender-responsive budgeting⁶⁴ as one powerful way to promote gender equality and the empowerment of all women and girls, and its Rapid Gender Assessment survey tool, which has been administered in more than 50 countries, provides actionable insights about pre-existing gender gaps.

28. In terms of domestic resource mobilization, reinforcing the progressivity of national tax systems constitutes a central plank of a rights-enhancing approach to domestic revenue mobilization.⁶⁵ In response to the pandemic, some countries, including several Latin American countries such as Argentina and Bolivia (Plurinational State of), introduced new wealth taxes.⁶⁶ Adopting a human rights lens to taxation reform has been achieved, inter alia, by reducing reliance on consumption taxes and focusing on direct taxes such as personal income, wealth and property taxes, by avoiding tax exemptions which primarily benefit corporations or wealthier households, or by taxing corporate profits or certain luxury items at higher rates. Elite or corporate capture of policymaking, large informal sectors, corruption, and pervasive tax avoidance often hinder the raising of additional revenue through tax reform.

29. There are a number of issues that affect domestic resource mobilization which can only be tackled through collective action – in line with human rights obligations – at the international level. These include illicit financial flows, tax competition to attract foreign investment, and the governance of the international financial systems.⁶⁷ They not only drain resources from socioeconomic rights, but also undermine governance, political institutions and trust. Every year, 17 million more people could benefit from clean water and 34 million more from basic sanitation if government revenues lost to illicit financial flows were

⁵⁹ See https://www.cesr.org/sites/default/files/2021/Principles_for_Human_Rights_in_Fiscal_Policy-ENG-VF-1.pdf.

⁶⁰ See <https://www.ohchr.org/sites/default/files/Documents/Publications/RealizingHRThroughGovernmentBudgets.pdf>.

⁶¹ See E/2021/77.

⁶² See <https://www.unicef.org/media/113276/file/UNICEF-Public-Finance-Toolkit-2021.pdf>.

⁶³ See https://www.unicef.org/sites/default/files/2019-12/UNICEF_Public_Finance_for_Children.pdf.

⁶⁴ See <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2021/Policy-brief-COVID-19-and-fiscal-policy-en.pdf>.

⁶⁵ See https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf.

⁶⁶ See <https://www.latindadd.org/2021/09/27/impuestos-a-la-riqueza-y-grandes-fortunas-avances-en-lac/>.

⁶⁷ See https://www.cesr.org/sites/default/files/Issue%20Brief%20__.pdf.

recovered.⁶⁸ The landmark report of the High-level Panel on International Financial Accountability, Transparency and Integrity⁶⁹ encapsulates the core elements of integrated approaches to human rights and Sustainable Development Goals implementation by calling for the unlocking of much-needed financing for the Goals through value-driven and far-reaching reform of the global financial system and greater civic space, accountability, legitimacy, transparency and fairness.

30. On the expenditure side, a human rights budget analysis can help leverage existing resources for the greatest human rights and development impact. Examples of promising practices include a joint study by the Resident Coordinator Office and OHCHR in Malaysia, which carried out a rights-based budget analysis, encompassing a review of the right to social security, including for non-nationals; the analysis is expected to feed into the 2023 federal budget consultation process. Another example is a study in Jordan which analyses public revenues at a disaggregated level to recommend how to reallocate resources in order to devote the maximum available resources to the progressive realization of economic, social and cultural rights and the commitment to leave no one behind.

31. The centrality of fiscal policies to weathering the worst impacts of the COVID-19 pandemic was recognized by political leaders. Member States tried to extend their budgets in response to the crisis. At the onset of the pandemic, world leaders, including the head of the International Monetary Fund (IMF),⁷⁰ recognized the importance of avoiding fiscal consolidation, and more recently have warned about divergent recoveries.⁷¹ Nevertheless, recent research suggests that by 2023, government spending will decline in 83 countries, the majority of which are middle-income countries, compared to average spending levels in the 2010s.⁷² In total, 64 countries will implement extensive austerity measures, including many populous developing nations. Africa will be particularly affected by cuts to spending, with 43 out of 55 African Union member States facing public expenditure cuts.⁷³ This is likely to have a significant impact on human rights, as was seen during the 2008 economic and financial crisis when significant cuts were made by countries to social security, subsidies, wage bills, and public services, including health and social protection.⁷⁴ Several studies have raised concerns that IMF programmes may contribute to austerity measures that will impact the level of respect for human rights.⁷⁵ An ILO working paper finds that IMF has supported increased expenditure on health care and cash transfer programmes, often on a temporary basis, even when it has meant higher fiscal deficit and public debt. However, it has supported fiscal consolidation and reduction of public debt even more frequently, in 129 of the 148 reports examined.⁷⁶

32. Overall, projected spending cuts underscore the importance of further aligning IMF country programmes and policy advice with States' human rights obligations to cover at least minimum essential levels of economic and social rights, drawing also on IMF's own guidance

⁶⁸ See https://taxjustice.net/wp-content/uploads/2021/12/Tax-Justice-Human-Rights-Report_July_2021.pdf.

⁶⁹ See <https://www.factipanel.org/reports>.

⁷⁰ See <https://www.imf.org/en/News/Articles/2020/04/15/tr041520-transcript-of-imf-md-kristalina-georgieva-opening-press-conference-2020-spring-meetings>.

⁷¹ See <https://www.imf.org/en/Publications/WP/Issues/2022/06/17/Income-Convergence-or-Divergence-in-the-Aftermath-of-the-COVID-19-Shock-519804>.

⁷² See <https://onlinelibrary.wiley.com/doi/epdf/10.1111/1758-5899.13028>.

⁷³ See [https://oi-files-cng-prod.s3.amazonaws.com/panafrica.oxfam.org/s3fs-public/file_attachments/The Commitment to Reducing Inequality Index - Africa Briefing.pdf](https://oi-files-cng-prod.s3.amazonaws.com/panafrica.oxfam.org/s3fs-public/file_attachments/The%20Commitment%20to%20Reducing%20Inequality%20Index%20-%20Africa%20Briefing.pdf).

⁷⁴ See https://www.ohchr.org/sites/default/files/Documents/Issues/Development/RightsCrisis/E-2013-82_en.pdf and https://cesr.org/sites/default/files/Austerity-Report-Online2018.FINAL_.pdf.

⁷⁵ See https://www.ilo.org/global/publications/working-papers/WCMS_831490/lang--en/index.htm, <https://policydialogue.org/files/publications/papers/Global-Austerity-Alert-Ortiz-Cummins-2021-final.pdf>, <https://policy-practice.oxfam.org/resources/adding-fuel-to-fire-how-imf-demands-for-austerity-will-drive-up-inequality-worl-621210/>, https://www.eurodad.org/global_austerity_alert and https://www.eurodad.org/arrested_development.

⁷⁶ The paper examined 148 country reports of IMF programmes in 2020 to explore whether there had been a change in IMF policy advice, the conditions of its loan programmes and its article 4 surveillance. See https://cesr.org/sites/default/files/Austerity-Report-Online2018.FINAL_.pdf.

which recognizes the value of social spending, including its social safeguards guidance,⁷⁷ its social spending strategy⁷⁸ and its inclusive growth guidance.⁷⁹ The March 2022 strategy for fragile and conflict-affected countries,⁸⁰ which notes the intentions of IMF to inject additional expertise through partnerships to help address possible blind spots in its analysis, could open important pathways to promote integrated rights-enhancing approaches to fiscal policies.

33. The United Nations system has been seeking greater alignment of key instruments of the international financial institutions with the 2030 Agenda and with the strategic priorities of the United Nations on leaving no one behind, gender equality and human rights. Select promising examples already exist and can be scaled up and adopted more widely. For example, in Egypt and Mozambique, the United Nations was able to advocate for IMF support for enhanced expenditure on social protection. In Tunisia, the Resident Coordinator Office economist and OHCHR are collaborating on a policy brief highlighting important human rights obligations, which is intended to help inform negotiations with IMF. In Lebanon, the United Nations country team prepared a joint country team position paper, drawing on the United Nations system's expertise, to contribute to IMF technical discussions on required reforms.⁸¹ Similar engagements are also taking place with the World Bank. For instance, in Egypt, collaboration led to the inclusion of a set of policy reforms on fostering women's economic inclusion in the World Bank's Development Policy Financing initiative.

34. The United Nations has strengthened its collaboration with international financial institutions in several countries through strategic dialogues between resident coordinators and international financial institution country leads (such as IMF and the World Bank) and through technical interactions between Resident Coordinator Office economists and international financial institution economists. In 2021, 47 per cent and 28 per cent of the United Nations country teams had the World Bank and IMF, respectively, as a country team member, compared to 41 per cent and 22 per cent in 2020.⁸² One area of increased collaboration is the integrated national financing framework processes. IMF is beginning to align the way its tools are deployed at the country level, in areas including budgeting and costing, to countries' Sustainable Development Goals financing priorities articulated through integrated national financing framework processes.⁸³

35. In addition to maintaining and expanding budgets, enhancing fiscal transparency and accountability – both of which are human rights principles – can also help ensure that national budgets are being designed, adopted, disbursed and monitored in a rights-enhancing manner. The Open Budget Survey 2021⁸⁴ found that only 31 per cent of the 120 countries surveyed had the necessary data to understand how their budgets addressed poverty. Progress in Benin, the Gambia and Nigeria shows that countries at all stages of development can move forward in rights-enhancing budget transparency and accountability.

D. A rights-based approach to debt management

36. The Sustainable Development Goals financing gap has widened to an annual amount of \$4.3 trillion.⁸⁵ Sixty per cent of least developed and other low-income countries are already

⁷⁷ See <https://www.imf.org/en/Publications/Policy-Papers/Issues/2018/07/11/pp061418guidance-note-on-imf-engagement-on-social-safeguards-in-lics>.

⁷⁸ See <https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/06/10/A-Strategy-for-IMF-Engagement-on-Social-Spending-46975>.

⁷⁹ See <https://www.imf.org/external/np/g20/pdf/2017/062617.pdf>.

⁸⁰ See <https://www.imf.org/en/Publications/Policy-Papers/Issues/2022/03/14/The-IMF-Strategy-for-Fragile-and-Conflict-Affected-States-515129>.

⁸¹ See <https://lebanon.un.org/sites/default/files/2021-02/UNCT%20Leb%20PositionPaper%20toIMF.pdf>.

⁸² See [A/77/69-E/2022/47](https://www.un.org/press/en/2022/20220407.htm).

⁸³ IMF and the World Bank are currently involved in more than 25 and more than 40 integrated national financing framework country processes, respectively.

⁸⁴ See <https://internationalbudget.org/open-budget-survey/open-budget-survey-2021>.

⁸⁵ See [GCRG_2nd-Brief_Jun8_2022_FINAL.pdf](https://www.gcr.org/2022/06/22/gcr22-02-brief-jun8-2022-final.pdf).

at high risk of, or are in, debt distress.⁸⁶ Developing countries are facing much higher borrowing costs and limited access to affordable debt refinancing. For Africa, debt servicing is almost three times higher than education spending and is six times the level of health spending, limiting countries' ability to meet their human rights obligations.⁸⁷ Surcharges – additional interest rates that are charged for IMF loan programmes that exceed a certain size or repayment term length – account for a part of this cost, especially in highly impacted countries⁸⁸ such as Argentina, Ecuador, Egypt, Pakistan and Ukraine, and limit countries' ability to mobilize resources to meet their human rights obligations.⁸⁹ Between 2019 and 2024, for example, Egypt will pay in surcharges more than three times the cost of full vaccination for the entire country.⁹⁰

37. The United Nations has called for a new issuance of special drawing rights from IMF, as well as more pledges to recycle the already issued special drawing rights from countries with strong foreign reserve positions.⁹¹ The Independent Expert on foreign debt and human rights, particularly economic, social and cultural rights,⁹² and civil society organizations including Eurodad and the Bretton Woods Project, have called for new special drawing rights to be allocated on the basis of needs rather than existing quotas.⁹³ The rechannelling of existing special drawing rights and a new allocation can be an effective tool to rapidly inject urgently needed resources and provide States with the fiscal space necessary to cover minimum essential levels of economic and social rights and meet other human rights obligations. Developing countries used the new special drawing rights issued on 23 August 2021 almost immediately in various ways, including to procure vaccines and for other pandemic-related relief, as well as for ration cards, welfare payments and wages, among other things,⁹⁴ enabling them to meet their minimum core human rights obligations.

38. Beyond the imperative of urgent action to address the current crisis, the human rights framework provides essential guidance for more wide-ranging systemic reforms, such as those suggested by some commentators, including reform in IMF governance, a sovereign debt resolution mechanism that takes into consideration developing countries' needs rather than solely creditors' interests,⁹⁵ and the participation of private creditors in debt restructuring exercises, as well as a review of the adequacy and transparency of the methodologies of rating agencies.⁹⁶ Beyond the guiding principles developed by the Independent Expert on foreign debt and human rights, particularly economic, social and cultural rights,⁹⁷ principles put forward by civil society organizations and networks provide operational guidance on how to ensure that debt relief and emergency and long-term development financing are designed in a way that helps States to comply with international human rights law.⁹⁸

⁸⁶ See <https://developmentfinance.un.org/fsdr2022>.

⁸⁷ See [https://oi-files-cng-prod.s3.amazonaws.com/panafrica.oxfam.org/s3fs-public/file_attachments/The Commitment to Reducing Inequality Index - Africa Briefing.pdf](https://oi-files-cng-prod.s3.amazonaws.com/panafrica.oxfam.org/s3fs-public/file_attachments/The%20Commitment%20to%20Reducing%20Inequality%20Index%20-%20Africa%20Briefing.pdf).

⁸⁸ See https://www.eurodad.org/sdr_transformative_resource and https://www.bu.edu/gdp/files/2021/10/GEGI_PB_017_FIN.pdf.

⁸⁹ See <https://www.brettonwoodsproject.org/wp-content/uploads/2021/06/Surcharges-Open-Letter-Former-UN-IE-on-debt-and-Human-Rights-June-2021.pdf>.

⁹⁰ See <https://www.brettonwoodsproject.org/2022/06/to-support-the-global-economy-g7-should-call-for-imf-to-remove-harmful-surcharges/>.

⁹¹ See <https://press.un.org/en/2022/sgsm21315.doc.htm> and https://unctad.org/system/files/official-document/un-gcrg-ukraine-brief-no-2_en.pdf.

⁹² See [A/76/167](#).

⁹³ See https://www.eurodad.org/sdr_transformative_resource.

⁹⁴ See <https://cepr.net/report/special-drawing-rights-the-right-tool-to-use/>.

⁹⁵ See [A/76/167](#).

⁹⁶ See [A/HRC/46/29](#).

⁹⁷ See [A/HRC/20/23](#) and [A/HRC/40/57](#).

⁹⁸ See also <https://afrodad.org/index.php/en/initiatives/65-african-borrowing-charter>, <https://slettgjelda.no/assets/docs/Eurodad-Responsible-Finance-Charter-2011.pdf>, <https://www.eurodad.org/debtworkout> and <https://www.cesr.org/principles-human-rights-fiscal-policy/>.

E. Rights-based strategies for financing the Sustainable Development Goals

39. As countries formulate their recovery plans, they will need to leverage all available sources of financing – public and private, and domestic and international – towards achievement of the Sustainable Development Goals. Integrated national financing frameworks were introduced to help countries translate their Sustainable Development Goals priorities into Sustainable Development Goals financing strategies while mobilizing resources from different sources. Today, 86 countries are developing integrated national financing frameworks with the support of United Nations country teams, UNDP, the Department of Economic and Social Affairs and other United Nations system entities.⁹⁹ While integrated national financing frameworks do not tend to refer explicitly to human rights, they can serve as an important lever for rights-based Sustainable Development Goals financing.

40. By leveraging their human rights obligation to maximize available resources – domestic and international – for the progressive realization of economic, social and cultural rights and by guaranteeing minimum essential levels, including at times of crisis, States can help raise the level of ambition and specificity of Sustainable Development Goals financing strategies. By giving an important normative grounding for integrated national financing framework processes, human rights norms and standards can assist countries as they take difficult decisions on trade-offs.

41. In the past, national development strategies were rarely costed, and where financing strategies existed, they often focused largely on public sources. By broadening the scope to all sources of financing, integrated national financing frameworks provide an overview of all available resources. This enables countries to better understand where to direct scarce domestic and international public financing to meet their human rights obligations. For instance, in Cambodia, the integrated national financing framework processes focused on how to secure funding for the provision of basic services.

42. As countries are increasing their efforts to mobilize private financing, for example Mexico¹⁰⁰ and Uzbekistan through the issuance of Sustainable Development Goals bonds, human rights norms and standards such as the Guiding Principles on Business and Human Rights and the principles for responsible contracts¹⁰¹ can provide helpful guardrails to ensure that no one is left behind, especially where private finance is mobilized to deliver basic public services. One such example is the national action plan of Thailand on business and human rights.¹⁰²

43. OHCHR or national human rights institutions can assist States in leveraging the rich body of relevant work of United Nations human rights mechanisms for integrated national financing framework processes. In order to inject a human rights lens into integrated national financing framework processes, moving forward it would be important that Member States include human rights parameters in integrated national financing framework decision-making processes and include national human rights institutions and civil society organizations in the design and oversight of integrated national financing frameworks, including by facilitating their participation in integrated national financing framework financing dialogues.

F. Role of civil society in integrated approaches

44. Civil society – including grass-roots organizations – has been playing a critical role during the pandemic in providing accurate information about the needs of people.

⁹⁹ See https://inff.org/assets/resource/state-of-inffs-2022_report.pdf.

¹⁰⁰ Submission by Mexico.

¹⁰¹ See <https://www.ohchr.org/en/publications/reference-publications/guiding-principles-business-and-human-rights> and https://www.ohchr.org/sites/default/files/Documents/Publications/Principles_ResponsibleContracts_HR_PUB_15_1_EN.pdf.

¹⁰² Submission by Thailand.

Furthermore, it has contributed to designing inclusive responses, giving feedback on COVID-19 recovery and response measures, providing essential services, and pursuing transparency and accountability in efforts to support achievement of the Sustainable Development Goals. Through their collaboration with civil society organizations, governments have been able to respond more efficiently and effectively to the COVID-19 pandemic, as civil society organizations often enjoy significant social trust and can contribute valuable expertise and insights.¹⁰³

45. The move towards online platforms due to the COVID-19 pandemic has provided important opportunities for broader engagement, but has exacerbated the exclusion of those on the other side of the digital divide, including the most marginalized.¹⁰⁴ OHCHR is providing support at the national level to facilitate the participation of civil society in the design, implementation and monitoring of national and United Nations processes, as part of a broader effort to implement the United Nations system-wide guidance note on civic space.¹⁰⁵ For instance, in Kenya, OHCHR supported 24 community-based Social Justice Centres with carrying out a human rights assessment to identify the extent of inequality in accessing safe drinking water in informal settlements, which helped to formulate bottom-up recommendations on the implementation of Sustainable Development Goal 6.¹⁰⁶

46. Several Governments reported ongoing efforts to strengthen the extent and quality of stakeholder engagement in the design, implementation and monitoring of the Sustainable Development Goals, including through dedicated multi-stakeholder dialogue platforms.¹⁰⁷ A 2021 assessment of voluntary national review reports¹⁰⁸ found that as States conduct their second, third and subsequent voluntary national reviews, civil society is increasingly engaged in dedicated voluntary national review multi-stakeholder processes. For instance, the voluntary national review of Guinea-Bissau was informed by multi-stakeholder consultations on Sustainable Development Goals priorities held across the country, which included representatives of most disadvantaged groups. Ghana is reported to have made progress in integrating youth into the context of its voluntary national review, and a youth report is being developed.¹⁰⁹ The same assessment, however, also expressed concern that the upward trend with regard to the formal inclusion of non-State actors in government arrangements and government institutions relating to the Sustainable Development Goals was stalling or may even be reversing.¹¹⁰ Moving forward, an increased focus on including civil society more systematically in review processes and in institutional mechanisms relating to the Sustainable Development Goals, and on the quality of the civil society engagement, could help accelerate implementation of the Goals by promoting greater ownership.

47. Although progress is being made to foster the participation of civil society in action for the Sustainable Development Goals, the pandemic has exacerbated online and offline challenges for civil society space. According to the COVID-19 civic freedom tracker,¹¹¹ more than 175 countries reportedly adopted legal or other forms of pandemic response measures that limited civic freedoms, including freedom of assembly, association and expression. Moreover, severe interference with the flow of information was recorded in all parts of the world, often contravening human rights. The ability of civil society to engage was significantly affected by censorship, online hostility and surveillance.

¹⁰³ See <https://www.elibrary.imf.org/view/journals/022/0058/004/article-A008-en.xml>.

¹⁰⁴ See also A/HRC/51/13.

¹⁰⁵ See https://www.ohchr.org/sites/default/files/Documents/Issues/CivicSpace/UN_Guidance_Note.pdf.

¹⁰⁶ See <https://www.youtube.com/watch?app=desktop&v=IOv3k2IH0h8&t=116s&cbid=1>.

¹⁰⁷ See the submissions by Azerbaijan, Egypt, Luxembourg, Romania, the Office of the Commissioner for Administration and the Protection of Human Rights (Ombudsman) of Cyprus, and the Scottish Human Rights Commission.

¹⁰⁸ See https://cooperation.ca/wp-content/uploads/2022/02/English_highlights.pdf.

¹⁰⁹ Submission by Ghana.

¹¹⁰ See https://cooperation.ca/wp-content/uploads/2022/02/English_highlights.pdf.

¹¹¹ See <https://www.icnl.org/covid19tracker/>.

IV. Conclusion

48. Further exacerbated by the war in Ukraine, the combination of higher food and energy prices, growing inflation, export restrictions and tightening financial conditions will be devastating for the most vulnerable people and societies. Rising inequalities threaten COVID-19 recoveries, achievement of the Sustainable Development Goals and human rights progress, and undermine climate action. In the face of these multiple and intersecting challenges and rising global tensions, and with only eight years left until the 2030 target date, urgent and bold action is needed both to address the worst impacts of the crisis and to address the root causes that provoke these crises.¹¹²

49. Today, the value added of integrated approaches – both in terms of realizing human rights and their contribution to accelerated action for the Sustainable Development Goals – is more widely recognized, and Member States, the United Nations system, civil society and other stakeholders are making efforts to promote integrated approaches, as illustrated by the promising practices mentioned in the present report.

50. States are increasingly recognizing that addressing inequalities is a key challenge, and include this area in their voluntary national reviews for the high-level political forum on sustainable development. Integrated approaches can help put greater focus on structural issues of multiple and intersecting forms of inequalities, which are currently not sufficiently addressed. Strengthened participation of civil society in voluntary national review processes, including in the post-review phase, can also help ensure that the needs of vulnerable groups are systematically taken into consideration.

51. Social security is not only a right that must be realized but, as promising examples in the present report show, it is also an effective and efficient measure for meeting the Sustainable Development Goals and the 2030 Agenda's pledge of leaving no one behind. States should continue to work towards universal, adequate, predictable and non-discriminatory social security that addresses the diverse risks of the entire population across people's life cycle, as called for by international human rights law.

52. Several promising practices featured in the report illustrate how a rights-based approach to budgeting can help countries resume progress on the 2030 Agenda and meet their pledge to leave no one behind. With the support of the United Nations system, States should continue to work towards a strong alignment of their national budgets with human rights obligations, including by carrying out human rights-based budget analyses. Projected fiscal consolidation in developing countries is a concern, and is disconnected from calls for international efforts to mitigate the effects of divergent recoveries. The experience of the 2008 economic and financial crisis shows that without the necessary fiscal space, countries will not be able to secure access to health care, water and sanitation, food, housing, decent work, a life free from violence, and the fair administration of justice, all of which are human rights, to which everyone is entitled without discrimination.

53. Efforts must be redoubled to ensure that development financing, including international financial institution programmes, provide sufficient space for countries to meet their human rights obligations. Occasions where the international financial institutions have worked together with Member States, the United Nations system and other stakeholders to align their programmes with countries' Sustainable Development goals priorities and the United Nations core values of human rights, gender equality and leaving no one behind, demonstrate the value added of rights-based approaches. Moving forward, such cooperation should be replicated and scaled up. To fully tap the potential of integrated national financing frameworks to promote rights-based Sustainable Development Goals financing, countries currently developing integrated national financing frameworks should ensure that these are aligned with the human rights commitment of States, and are informed by the country-specific

¹¹² See <https://www.ohchr.org/en/statements/2022/06/oral-update-global-human-rights-developments-and-activities-un-human-rights>.

recommendations of the human rights mechanisms, and the countries should proactively engage with national human rights institutions and other civil society organizations in the design and oversight of the frameworks.

54. The present report also finds that the United Nations system has leveraged the momentum generated by the United Nations development system reform, the Secretary-General's Call to Action for Human Rights and *Our Common Agenda* to make headway towards the Secretary-General's vision of putting human rights at the centre of the United Nations system's development work. At the same time, it echoes findings of a recent assessment of the new generation of common country analyses and United Nations Sustainable Development Cooperation Frameworks that despite efforts and promising practices, a sustained and scaled-up effort is needed to ensure the consistent integration of human rights and to leave no one behind in United Nations analysis and programming, including through the roll-out of the human rights self-assessment tool.

55. Against this backdrop, the report calls for increased OHCHR in-country capacities, including through the deployment of human rights advisers, by strengthening OHCHR regional offices and by expanding the work of the Surge Initiative. Taking these steps would further strengthen the ability of OHCHR to provide tailored technical and capacity-building support to countries, United Nations country teams and other stakeholders. The Human Rights Mainstreaming Multi-Donor Trust Fund is playing an indispensable role in this regard.

56. The report also recognizes the importance of improved data to accelerate the implementation of the 2030 Agenda. Yet, much more needs to be done to implement a human rights-based approach to data to guide the collection of more disaggregated data. Strengthening OHCHR's data and indicators capacity, including the capacity to expand work with national statistical offices and national human rights institutions, would help to address this gap.

57. To support the efforts of countries to adopt integrated approaches at the country level, the Human Rights Council may want to extend its current practice of holding an annual intersessional Council meeting beyond the 2023 intersessional meeting to facilitate the exchange of best practices, lessons learned and challenges. The Council may wish to request the High Commissioner to collect and document national examples of best practices on an ongoing basis, to promote the sharing of best practices by making them available online in an easily accessible format and disseminating them through regional capacity-building seminars, and to prepare a synopsis of best practices for the annual intersessional meetings of the Council.

58. The Human Rights Council may wish to reiterate its call to build States' capacities to implement the Sustainable Development Goals in a way that is consistent with their respective human rights obligations, and in this regard, may wish to request the High Commissioner to develop and disseminate practical tools to assist countries with a rights-enhancing implementation of the Sustainable Development Goals, drawing on the evidence from the examples of best practice as well as on the field-facing work of OHCHR on the Goals and socioeconomic rights.

59. The report stresses the critical role of civil society in serving as a lever for the realization of human rights and for implementation of the Sustainable Development Goals. States should refrain from implementing measures that limit civic space. The Human Rights Council may wish to take steps to further strengthen the participation of civil society in the Council's work on integrated approaches.