**Disability-inclusive Financing for Development: A Strategic Framework/Roadmap**

**I: Setting the Scene**

Member States have made commitments to uphold, protect, support and advance the rights of persons with disabilities in a variety of international conventions and other agreements . Many of these, including the Convention on the Rights of Persons with Disabilities (CRPD) , include commitments to the provision of government funding for implementation. Global development frameworks, the Addis Ababa Action Agenda (AAAA) on financing for development (FfD) and the 2030 Agenda for Sustainable Development, adopted in 2015, specifically include persons with disabilities in their implementation strategies.

The AAAA breaks down the main categories of finance into seven action areas:

* Domestic public resources
* Domestic and international private business and finance
* International development cooperation
* International trade as an engine for development
* Debt and debt sustainability
* Addressing systemic issues
* Science, technology, innovation and capacity-building

While falling short of adopting a people-centred approach to economic policy, the UN monitoring and reporting of the implementation of the AAAA identify areas of policy incoherence as well as the need for long-term and non-market based solutions. The FfD process provides a platform for challenging the UN institutions and Member States on contradictory policies and how they fall short of commitments in the CRPD and the 2030 Agenda.

On 17 January 2020 the IMF Managing Director joined many others who have warned of an impending financial disaster driven by inequality, with illustrations of the UK and OECD countries: “In the United Kingdom, for example, the top 10 percent now control nearly as much wealth as the bottom 50 percent. This situation is mirrored across much of the OECD where income and wealth inequality have reached or are near record highs.”[[1]](#footnote-1)

The African Union has documented that the continent loses over $50 billion each year through illicit financial flows (IFFs). The 2019 IATF report affirms that “IFFs reduce the availability of resources for financing sustainable development and impact the economic, social and political stability and development of societies, especially in developing countries”. Yet there is no agreement on the definition of and action by Member States to stem these flows.

Jamaica’s unsustainable debt burden has triggered crisis measures over many decades; currently 20% of government revenue are spent on foreign debt payments. Increased public financing is needed in all countries to meet the obligations of the CRPD to say nothing of the SDGs but the high levels of public debt and its servicing in all countries compete directly and inhibit such investments. Proposals have stalled for a comprehensive approach to a debt workout mechanism and principles for responsible borrowing and lending.

The UN FfD agenda is the prime forum and process to confront economic policy-making with the imperatives of meeting human rights obligations and addressing the climate crisis.

In addition to a comprehensive approach to financing for development, the process of annual review, reporting and recommendation brings together the entity members of the UN system in the Inter-Agency Task Force (IATF) for FfD to deepen and debate strategies and includes a very strong focus on the achievement of the SDGs.

The 2019 IATF report[[2]](#footnote-2) emphasized that the multilateral system is under stress and identified the following dimensions:

* the crisis of the *multilateral trading system*;
* challenges in *sovereign debt* restructuring;
* increasing vulnerabilities have underscored the importance of *strengthening the global financial safety net;*
* need to redesign the *international tax system* to help address inequities*;*
* *growing market concentration,* including in the digital economy, and socio-economic implications.

With the clear commitments to leave no one behind, it has been consistently recognized that increased funding alone does not always appropriately finance/advance the issue, as mainstream (mainly market-based) economic policies and practices can conflict with human rights-based approaches and constrain the successful implementation of commitments on (investment in) human rights, including the rights of persons with disabilities. Financing strategies necessitate quality responses as well as those of quantity.

In its submission to the IATF[[3]](#footnote-3), the Stakeholder Group of Persons with Disabilities for Sustainable Development advocated adherence to compliance with human rights standards. human rights budgeting and full participation of people with disabilities. Fiscal policy is central to domestic resource mobilization and progressive taxation key to reducing inequalities.

The 2019 IATF report analyzed the impact of fiscal policy on inequality and the decline over many decades of progressivity of taxes and revenues across all regions.

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Many governments are imposing austerity measures which reduce expenditures on human rights, development and social welfare and disproportionately affect persons with disabilities andr under-represented groups. These measures undermine the provision of public services and inhibit the ability of governments to meet their human rights obligations. The inherent pro-cyclical nature of austerity measures has a multiplier effect that further magnifies their negative impacts on the public sector.

A rights-based approach to development finance is needed to ensure that human rights, including the rights of persons with disabilities, are reflected in all fiscal policies and related programs, including tax and budgetary policies, trade, social protection floors, poverty-reduction and development programs and funds that aim to reduce inequalities. To achieve the vision of the Convention and the 2030 Agenda, promoting equality / equity must be at the center of all of these policies, matched with adequate resource allocation and commitments on disability spending.

**II. International commitments and instruments**

UN Member States have affirmed the importance of the rights of persons with disabilities through high-level political commitments in a number of international conventions and agreements. Some international agreements specifically support financing for persons with disabilities. These commitments are supported by key studies, processes and initiatives such as the Social Protection Floor initiative, Financing for Development and the Sustainable Development Goals (SDGs) and Agenda 2030, and provide useful tools for analysis and advocacy related to disability inclusive development planning and public budgets, and to identify and overturn implicit and explicit exclusionary policies and practices.

**Human rights framework[[4]](#footnote-4)**

While the human rights standards and protections guaranteed in other international agreements apply to all persons and groups, a gap has remained with respect to the rights of persons with disabilities. The adoption of the Convention on the Rights of Persons with Disabilities just over a decade ago represented an enormous step forward in global commitment and action to ensure that persons with disabilities enjoy the same standards of equality, rights and dignity as everyone else.

**Convention on the Rights of Persons with Disabilities and Optional Protocol**

The Convention on the Rights of Persons with Disabilities, which was adopted in 2006 and entered into force in 2008, provides a set of standards on the protection of the full spectrum of rights of persons with disabilities. As with all human rights agreements, it is underpinned by the concepts/obligations of inclusion, equality and non-discrimination. The Convention’s Optional Protocol, which came into force at the same time as the Convention, outlines additional capacities for the Committee on the Rights of Persons with Disabilities related to receiving and investigating individual complaints of human rights violations. The Committee comprises 18 independent experts and is responsible for the promotion and implementation of the Convention.

The first Special Rapporteur on the rights of persons with disabilities[[5]](#footnote-5), Ms. Catalina Devandas Aguilar (Costa Rica), was appointed in 2014. The Special Rapporteur’s mandate includes researching and gathering information on violations of the rights of persons with disabilities, making recommendations and providing technical assistance on the promotion and protection of their rights.

The Convention amplifies and furthers the human rights protections provided by key human rights agreements such as the International Covenant on Economic, Social and Cultural Rights (ICESCR) and the International Covenant on Civil and Political Rights (ICCPR).

The commitments of States’ parties have clear implications for financing, in relation to both their positive and negative obligations.

In addition to the Convention, Member States commitments to persons with disabilities are evident in a variety of international processes.

**Financing for Development and the Addis Ababa Action Agenda**

In the Addis Ababa Action Agenda (AAAA), the outcome document of the Third International Conference on Financing for Development, adopted in 2015, Member States “affirm [their] strong political commitment to address the challenge of financing and creating an enabling environment at all levels for sustainable development in the spirit of global partnership and solidarity.” It contains commitments to persons with disabilities in the context of social protection and essential public services, education, and productive employment and decent work.

A variety of mechanisms have been established to follow-up on the commitments outlined in the AAAA. The Persons with Disabilities Stakeholder Group has created a workstream of experts to engage with the FfD platform and participates in the FfD CSO Group, which is the official platform for engagement.

**2030 Agenda for Sustainable Development and the Sustainable Development Goals**

The UN 2030 Agenda for Sustainable Development and Sustainable Development Goals offer the most comprehensive and inclusive framework for action by Governments and the international community to ensure that “no one is left behind”. As noted in the guidance document on the inclusion of persons with disabilities in the 2030 Agenda, prepared by the International Disability Alliance (IDA) and the International Disability and Development Consortium (IDDC),[[6]](#footnote-6) persons with disabilities are explicitly referenced in seven targets of five of the SDGs, with additional references in the section on data disaggregation and the preamble to the 2030 Agenda. In addition, references to “vulnerable” people and/or groups includes persons with disabilities, as spelled out in paragraph 23 of the 2030 Agenda.

The 2030 Agenda has spurred reforms across the UN development system and placed special emphasis on the invigorated role of the UN at the country level in developing countries, in order to better support countries to achieve the SDGs . The reform is mandated by the UN General Assembly in Resolution A/RES/72/279 (31 May 2018)[[7]](#footnote-7) which responded to the proposals of the UN Secretary-General on Repositioning the United Nations development system to deliver on the 2030 Agenda. [[8]](#footnote-8). The resolution challenges the UN development entities to operate in a system-wide manner and provides guidelines to ensure this. The current attention to and action around the reform agenda provides timely opportunities for engagement at country, regional and HQ levels.

Its implementation has shifted responsibilities for the accountability of the UN development system and the country-level Resident Coordinators to the UN Deputy Secretary-General and the newly created Development Coordination Office,

Moreover, the 2030 Agenda calls for universal social protection that includes guaranteeing a social protection floor for all, a right established in the 1948 Universal Declaration on Human Rights.[[9]](#footnote-9) The centrality of social protection to equitable and sustainable development has been acknowledged in the Sustainable Development Goals (SDGs), including SDG 1 on poverty reduction and SDG 10, on reducing inequalities, while SDG 3, on health includes a target on achieving universal health coverage.

**New Urban Agenda**

The New Urban Agenda[[10]](#footnote-10), adopted in October 2016, outlines actions to ensure inclusive urban development for all, and underscores the connection to the 2030 Agenda and SDG 11 on sustainable cities and communities. In it, Governments make a range of commitments to adopt, promote and implement policies, legislation, strategies, capacity development and other actions related to the ways cities are built, managed, and lived in, to make them more sustainable and inclusive. Member States commit to “eliminate discrimination; provide equal access to technology, employment and public services, including transport infrastructure, for persons with disabilities; and ensure their participation in decision-making processes in urban planning.”[[11]](#footnote-11)

Advocacy and engagement by groups such as the Institute on Disability and Public Policy (IDDP), CBM, World Enabled and the Global Network on Disability Inclusive and Accessible Urban Development (DIAUD) and others, contributed to the inclusion of a stand-alone paragraph on disability inclusion [paragraph 36, see box below] and 15 references to persons with disabilities throughout the document, in relation to, for example, non-discrimination, affordable housing, public services, accessibility in the built environment and access to information and communication technologies.

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| **The New Urban Agenda:  Quito Declaration on Sustainable Cities and Human Settlements for All**  **Transformative commitments for sustainable urban development**  [...]  *36. We commit ourselves to promoting appropriate measures in cities and human settlements that facilitate access for persons with disabilities, on an equal basis with others, to the physical environment of cities, in particular to public spaces, public transport, housing, education and health facilities, public information and communication (including information and communications technologies and systems) and other facilities and services open or provided to the public, in both urban and rural areas.* |

**III. Entry points and strategies - operationalizing commitments**

The growing number of tools and resources dedicated to the issue of persons with disabilities corresponds with the increase in political commitments. These resources can provide potential entry/reference points for policy advocacy and engagement with Governments to challenge/advance implementation and address financing gaps. In developing strategies, one contrasts the rights approach in some, with the limited, targeting approach of others.

**Universal Social Protection (not safety nets)**

The right to social security was first established in the Universal Declaration of Human Rights and has been developed in many human rights instruments.The International Labour Organization (ILO) has led the way with respect to implementation through the development of a number of standards[[12]](#footnote-12), policies, tools[[13]](#footnote-13) and programmes aimed at supporting Governments to fulfill their commitments to the realization of this right.

The ILO “World Social Protection Report 2017-19” states: Social protection, or social security, is a human right and is defined as the set of policies and programmes designed to reduce and prevent poverty and vulnerability throughout the life cycle. Social protection includes benefits for children and families, maternity, unemployment, employment injury, sickness, old age, disability, survivors, as well as health protection. Social protection systems address all these policy areas by a mix of contributory schemes (social insurance) and non-contributory tax-financed benefits, including social assistance” (p.xxix).

With respect to persons with disabilities, the report notes, “social protection for persons with disabilities is a precondition for achieving the SDGs, which explicitly refers to them [...] with regard to social protection systems, including floors (SDG target 1.3) and with regard to their full engagement in productive employment and decent work (SDG target 8.5).”

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| **Key Messages on Disability Benefits from the  International Labour Organization (ILO) *World Social Protection Report 2017-19***  “Latest ILO estimates of effective coverage show that 27.8 per cent of persons with severe disabilities worldwide receive a disability benefit, with large regional variation: while coverage in Eastern Europe appears to be almost universal, regional estimates for Asia and the Pacific show an effective coverage rate of only 9.4 per cent.  Disability-inclusive social protection systems guarantee effective access to mainstream schemes for persons with disabilities, combined with disability benefits and support services that address their specific needs.  Universal social protection for persons with disabilities has been achieved in Brazil, Chile, Mongolia and Uruguay, and other developing countries, such as Kyrgyzstan, Nepal and South Africa, are progressing to extend disability benefits. At the same time, other countries are cutting rights-based universal disability benefits as part of short-term fiscal consolidation policies, narrow-targeting to the poor only and leaving many persons with disabilities without support.  Disability benefits should be designed in a way that enables persons with disabilities to actively participate in education, employment and society at large. This can be achieved through ensuring that benefits in cash and in kind cover disability-related costs and enable persons with disabilities to participate in salaried employment.  The collection of administrative data disaggregated by disability status is necessary for the effective monitoring of social protection systems, contributing to both the development of evidence-based policies and the implementation of the SDGs.” |

In the aftermath of the economic and financial crisis, the heads of all UN agencies endorsed in 2009 the UN Social Protection Floor Initiative (SPF-I), which as a minimum ensures that everyone has access to basic income and essential health care. Through the SPF-I, the United Nations Development Group (UNDG) brings together 32 different development bodies to increase cooperation efforts aimed at establishing social protection floors around the world.[[14]](#footnote-14)

**UN reform at the country level**

Tied to the global attention to realizing the vision of the 2030 Agenda and achieving the SDGs is the process of UN reform and how it works with governments at country level through the Resident Coordinator (RC) system.

The reforms are aimed at increasing the capacity, authority and accountability of the Resident Coordinators, for leading UN coordination in their respective countries, working collaboratively with UN country teams (UNCTs) to “deliver collective responses to national needs and ensure system-wide accountability on the ground.”[[15]](#footnote-15)

This emphasis on and restructuring of the UN system’s work at the country level offers a potential opening for increased engagement with national governments around the issue of disability-inclusive public budgets, as persons with disabilities are explicitly referenced in instructions to UN country teams and Resident Coordinators related to multi-stakeholder engagement and collaboration for development results, such as the UN Sustainable Development Cooperation Framework[[16]](#footnote-16) Internal Guidance and the Common Minimum Standards for Multi-Stakeholder Engagement in the UN Development Assistance Framework.[[17]](#footnote-17)

**UN Disability Inclusion Strategy (UNDIS)**

The UN Disability Inclusion Strategy (UNDIS) is the first, comprehensive strategy aimed at strengthening the work of the United Nations system on disability inclusion. The strategy comprises a system-wide policy, action plan and accountability framework to guide the UN’s work on implementation of the CRPD and 2030 Agenda in the context of persons with disabilities. It “establishes clear and achievable objectives against which the United Nations will be accountable at individual and country team levels” in relation to mainstreaming disability inclusion.[[18]](#footnote-18) A specific accountability framework for UN Country Teams (UNCT scorecard) is also currently in development.

**IV. Financing and implementation gap - unseen obstacles**

It is clear that public finance and the public sector are essential to meeting obligations related to disability inclusion and persons with disabilities. National systems of social protection as well as myriad commitments made by Governments in UN conventions and treaties rests on that understanding. And yet, there is a clear financing and implementation gap.

The ILO *World Social Protection Report 2017-19* report estimates that “only 29 per cent of the global population are covered by comprehensive social security systems that include the full range of benefits, from child and family benefits to old-age pensions. The large majority – 71 per cent, or 5.2 billion people – are not, or are only partially, protected” (p.xxix).

On SDG indicator 1.3.1, “effective coverage for persons with severe disabilities: available year”, the ILO data from the report indicates that only 27.8 per cent of persons with severe disabilities are receiving disability cash benefits.[[19]](#footnote-19)

The UN *Disability and Development Report 2018: Realization of the Sustainable Development Goals By, For and With Persons with Disabilities* , launched during the commemoration of the International Day of Persons with Disabilities (3 December 2018), concludes that persons with disabilities “are not yet sufficiently included in the implementation, monitoring and evaluation of the SDGs.” For example, the report notes that poverty rates for persons with disabilities are around 15 percentage points higher, on average, than for persons without disabilities. They are underrepresented in decision-making and political participation. And they continue to face significant barriers in access to education, health and sanitation facilities, transport and new technologies, workplaces and public spaces.

Governments’ abilities to uphold their commitments to social protection and the realization of people’s rights. Moving the agenda forward requires a substantial increase in the analysis of those obstacles.

In addition to looking at how governments raise, allocate and spend finances, it is critical to be aware of/examine the forces and factors that often undermine -- or nullify -- the extent to which those funds have the intended impact. These are often off the radar screen of rights advocates and are developed in trade, finance and investment policy setting fora.

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| In a recent statement commemorating the 33rd Anniversary of the Declaration on the Right to Development (19 December 2018), a group of UN Special Rapporteurs and Independent Experts on Human Rights[[20]](#footnote-20), noted:  Those who have been denied the benefits of past development efforts remain marginalised, disempowered and excluded. Women, racial, religious and ethnic minorities, internally displaced people, migrants, people with disabilities and the poor frequently bear the brunt of this marginalisation. Unless we address the inequalities, exclusion and entrenched discrimination these communities face, durable and inclusive development for all will remain elusive.  The right to development entitles every human being and all peoples to participate in, contribute to and enjoy economic, social, cultural and political development. Ensuring meaningful participation means more than just consulting individuals and communities. It implies placing them at the centre of decision-making affecting their own development.  The 2030 Agenda makes a tangible link between the right to development and sustainability. [...] It recognises the need to build peaceful, just and inclusive societies that are based on respect for human rights, including the right to development, on effective rule of law and good governance at all levels, and on transparent, effective and accountable institutions. |

**Privatization**

Professor Philip Alston, Special Rapporteur on extreme poverty and human rights, has looked extensively at the consequences of privatization for human rights, examining, for example, the growing influence of multinational corporations on governments’ fiscal/economic policies and the conflicts between human rights norms and those governing institutions such as the IMF, World Bank and World Trade Organization, among others.

In a recent statement introducing his 2018 report on extreme poverty and human rights (UN document A/73/396), Alston noted[[21]](#footnote-21):

*Privatization is premised on assumptions fundamentally different from those that underpin respect for human rights, such as dignity and equality. Profit is the overriding objective, and considerations such as equality and non-discrimination are inevitably sidelined. Regulatory and other constraints are viewed as obstacles to efficiency, and accountability for other than economic outcomes sits uneasily at best. Rights holders are transformed into clients, and those who are poor, needy or troubled are marginalized.*

*[...]*

*Human rights standards are rarely included in privatization agreements. They are systematically absent from guidelines governing both processes and outcomes. With some exceptions, privatized entities are rarely held meaningfully to account, and government and quasigovernment agencies responsible for such tasks are often either underfunded or captured by the relevant industry. While it is clear both from the evidence that exists and from the basic assumptions underpinning privatization that it negatively affects the lives and rights of people living on lower incomes or in poverty, the unsurprising fact is that few detailed studies have been undertaken and that relevant data are often not collected. In a 10-year review of World Bank supported public-private partnerships, it was concluded that the projects were “largely successful in achieving their development outcomes, but data are scarce on the effects on the poor”, as well as on access and service delivery. In other words, business performance is carefully tracked, but rights-related or poverty-related impact studies are rare.*

*In the face of externally or internally driven demands for “fiscal consolidation” (austerity), Governments retreat from direct service provision, trade short-term deficits for windfall profits from the sale of public assets, and push hidden financial liabilities down the road for future generations. The opportunity to shed responsibility, rather than to exercise it at arm’s length, becomes irresistible. Although it is often suggested that a fully human-rights-compliant regulatory regime can be transferred to the private sector, as argued in the present report, this is a contradiction in terms.*

**Pitfalls of private investment**

UNCTAD reports that by the end of October 2019, at least 2,651 international investment agreements were in force. Bilateral and regional investment treaties in practice privilege foreign investors and countries that sign on to such agreements were often not fully aware of how they limit their ability to adopt laws or policies to protect their populations and advance sustainable development goals, and find themselves constrained by the existence of arbitration clauses embedded in so-called investor-state dispute settlement (ISDS) systems. Unlike WTO agreements, under which a government can be sued only by another government, these trade agreements typically allow individual foreign investors to sue a host government through the ISDS system. Moreover, they contain no similar provisions under which host governments can initiate claims against the foreign investor. Often, the threat of a lawsuit is enough to get the proposed law or regulation withdrawn, as contesting it can cost millions of dollars.

Critics of these arrangements cover the spectrum, from governments that wake up to the consequences of what they have signed, to rule of law and human rights experts, to civil society organizations, including labor organizations.

**Governance by states or governance by investors?[[22]](#footnote-22)**

In an unusual joint letter in 2019 to the United Nations Commission on International Trade Law (UNCITRAL) addressing Working Group III (Investor-State Dispute Settlement (ISDS) Reform), seven human rights experts addressed the urgency to “remedy the power imbalance between investors and States”, calling for systemic reform in their submission to consideration of the architecture of the ISDS system (see Box I.3).

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| Box I.3  **Human rights experts speak out on investor power**  The following human rights experts signed the joint letter on Investor-State Dispute Settlement (ISDS) Reform from 7 March 2019:  **Surya Deva**, Chair-Rapporteur of the Working Group on the issue of human rights and transnational corporations and other business enterprises  **Saad Alfarargi**, Special Rapporteur on the right to development  **David R. Boyd**, Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment  **Juan Pablo Bohoslavsky**, Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights  **Victoria Lucia Tauli-Corpuz**, Special Rapporteur on the rights of indigenous peoples  **Livingstone Sewanyana,** Independent Expert on the promotion of a democratic and equitable international order  **Léo Heller**, Special Rapporteur on the human rights to safe drinking water and sanitation |

Their letter addressed many aspects that go to the heart of the governance: responsibilities of states and their ability and willingness to meet their commitments in the 2030 Agenda.

The signatories pointed out the contradictions and incoherence between human rights law and the rule of law, contradictions of particular concern for the “2030 Agenda and the SDGs, which reaffirm the importance of “an enabling international economic environment, including coherent and mutually supporting world trade, monetary and financial systems, and strengthened and enhanced global economic governance”. There is a critical need to fundamentally reform [international investment agreements] IIAs and ISDS, so that they foster international investments that effectively contribute to the realization of all human rights and the SDGs, rather than hindering their achievement.”

Speaking to the urgency of systemic reform of ISDS, the letter of the human rights experts states:

The inherently asymmetric nature of the ISDS system, lack of investors’ human rights obligations, exorbitant costs associated with the ISDS proceedings and extremely high amount of arbitral awards are some of the elements that lead to undue restrictions of States’ fiscal space and undermine their ability to regulate economic activities and to realize economic, social, cultural and environmental rights.

The ISDS system can also negatively impact affected communities’ right to seek effective remedies against investors for project-related human rights abuses. In a number of cases, the ISDS mechanism, or a mere threat of using the ISDS mechanism, has caused regulatory chill and discouraged States from undertaking measures aimed at protection and promotion of human rights.

In addition to concerns about the standards by which arbitrators and decision-makers are appointed and the cost and duration of ISDS cases, the letter draws attention to two neglected issues: access to remedy and participation of affected third parties. It states that “if the ISDS mechanism continues to allow investors… a special fast-track path to seek remedies to protect their economic interests, the same pathway should be extended to communities affected by investment-related projects…. This will partly address the systematic asymmetry which we alluded to in the beginning.”

**V. Tools for following the money**

It is clear that the issue of financing for persons with disabilities is about more than just “finding the money.” Financing must be accompanied by an inclusive and people-centered approach, with explicit attention to removing barriers that excluded diverse constituencies and responsive to human rights-based budgeting.

A major contributor in addressing the financing and implementation gap is attention to the fiscal policies and programs and in particular those that systematically undermine the public sector and erode services that are the responsibility of the public sector to provide. In addition to an increased awareness of and attention to those obstacles, a key step is understanding and engaging in the budget process. Deepened engagement with the work on social protection offers concrete approaches to closing the gap between commitments and implementation related to disability-inclusive financing and the rights of persons with disabilities, work that has been spear-headed by the ILO.

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| **The remunicipalization of public services**  The growing strength of remunicipalization in cities and countries worldwide is a promising example of local-level action to challenge fiscal and economic policies the undermine the public sector.  A recent survey by the Transnational Institute (TNI)[[23]](#footnote-23) found 835 examples of  remunicipalization[[24]](#footnote-24) of public services in over 1600 cities and 45 countries, which “have generally succeeded in bringing down costs and tariffs, improving conditions for workers and boosting service quality, while ensuring greater transparency and accountability.”[[25]](#footnote-25) |

**Human rights-based budgeting as framework**

There is increasing recognition of the important relationship between public finance and budgets and human rights, including disability rights. The full realization of all human rights requires use of resources to varying degrees by the State. Provisions/recommendations on investments in/ related to persons with disabilities in international documents can be both explicit and implicit, with respect to States’ positive and negative obligations.

Human rights-based budgeting “encompasses efforts to ensure non-discrimination and the advancement of equality through governments’ budgets with respect to all people, including women, children, the poor, minorities, indigenous peoples, older persons, persons with disabilities and other groups.”[[26]](#footnote-26)

The design, implementation and assessment of all budget, revenue and tax policies should be grounded in international human rights standards such as those contained in the ICESCR, ICCPR and CEDAW and guided by the principles of universality, equity, transparency, accountability and participation.

A human rights-based budgeting approach to public budgets means that a budget must be developed to directly address fundamental human needs, and evaluated against measures that are based on human rights standards. A human rights-based budget is sometimes referred to as a “people’s budget”, and the full participation of citizens is a key tenet of this approach.

*People must be able to participate in the entire budget process, especially in developing goals and priorities for spending and raising money. The budget process must be fully transparent. [...] Budgets should be developed and decided in a participatory process […] so spending and tax policies would be shaped by people’s input. To be compatible with human rights, needs-based spending would include funding the provision of public goods to all, as well as targeted initiatives to prioritize the deepest needs, especially those arising from structures of oppression*.[[27]](#footnote-27)

Government obligation to use maximum available resources (MAR)

An important concept in human rights agreements with implications for government budgets, particularly with respect to the realization of ESCR, is the obligation of States to use maximum available resources.

*ICESCR Article 2(1): Each State Party to the present Covenant undertakes to take steps,[…] especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means [….] without discrimination of any kind as to race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.”*

Similarly, with regard to ESCR, Article 4 (2) of the Convention on the Rights of Persons with Disabilities, states:

*[e]ach State Party undertakes to take measures to the maximum of its available resources and, where needed, within the framework of international cooperation, with a view to achieving progressively the full realization of these rights, without prejudice to those obligations contained in the present Convention that are immediately applicable according to international law.*

While there is an interesting body of literature related to the concept of MAR[[28]](#footnote-28), some general guidelines can be distilled from various recommendations and guidance issued by the Committee on Economic, Social and Cultural Rights (CESCR).[[29]](#footnote-29) Key points include[[30]](#footnote-30):

* Domestic resource mobilization: a government must do the maximum it can to mobilize resources within the country. Clearly, such resources would include national budget revenue. Where national resources are inadequate, the government must also do all it can to secure international assistance (including ODA).
* Prioritization: Governments must give due priority to ESCR in the use of resources. The implications for the government’s budget are that allocations and expenditure on ESCR-related areas should be given such priority.
* Efficiency and effectiveness: Government expenditure must be efficient. Inefficient or wasteful expenditure is a failure to make maximum use of available resources (MAR). Government expenditure must also be effective -- the impact of the expenditure must actually help realize ESCR. Because corruption is an inefficient use of available resources, failure to curb corruption is also a failure to comply with MAR. Corruption can often be spotted through monitoring revenue, allocations and expenditure in the budget.
* Non-diversion: Funds allocated in the budget for ESCR must not be diverted to non-ESCR areas and must be fully expended.
* No retrogression: If the government adopts deliberately retrogressive measures affecting ESCR, it must demonstrate that it has used MAR to avoid taking such steps.

The obligation on MAR must be considered together with the related/cross-cutting obligations of non-discrimination and progressive realization.

These obligations are reiterated in the Guiding principles on human rights impact assessments of economic reforms, the Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of human rights, particularly economic, social and cultural rights.[[31]](#footnote-31)

**How the money flows**

Public finances remain the most significant source of funding for the provision of essential public services, essential meeting social policy goals and securing the rights of persons with disabilities. Macroeconomic policies, budgets, national development plans and local authority financing heavily determine how these resources are collected and spent. Engaging with these processes is a critical complement to advocacy.

The national budget cycle

While national budgets work differently depending on the country and the context, most national budgets go through four main phases in their cycle: formulation, approval, execution and evaluation (see Figure 1.). These phases in the cycle all provide valuable entry points for advocacy and engagement. In looking at the chart, it is useful to note:

* Smaller, repetitive steps are taken between each phase.
* The time frame for the cycle differs across countries.
* The planning of the budget happens over a longer period than the budget cycle.
* Different government ministries lead at different points in the cycle.
* Government decentralization is not taken into account

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National - and local - public sector budgets determine people’s access to services and resources. They are much more than a process of balancing income and expenditures. Budget exercises provide opportunities to integrate social and economic priorities, and align national planning with commitments to human rights and human development, including disability-inclusive financing.

Understanding how policy and public financing choices can support persons with disabilities relies on knowledge on several fronts, including the collection and distribution of resources; financing flows and types, domestic and international; the objectives of macroeconomic and social policy frameworks; and the degree of integration of economic and social policies, or policy coherence. Public financing processes such as those of budgets are often viewed as technical exercises, but they are always part of a broader political and social picture and are open to interpretation and advocacy.

Understanding the life cycle of public finance entails knowing where the money comes from, who decides how it is used, what policies and plans provide guidance, how it is spent, and what monitoring mechanisms are in place and being used. Disability-inclusive analysis and advocacy can take place at any point in this process. This section discusses national budgets, although many of the same structures and concepts may apply to regional and local levels.

Sources of public finance

Broadly speaking, there are two sources of finance for public budgets: domestic and external. These generally encompass some or all of the following:

*Domestic resources:*

* Tax revenues from income taxes, sales taxes, customs revenues, property taxes, corporate taxes, etc;
* Privatization and sale of public assets;
* User fees for health and education services, highway tolls, administrative fees and other charges for public services; and
* Government borrowing (e.g. bonds)

*External resources:*

* Official development assistance (ODA), although not all amounts go directly to public budgets;
* Loans and grants from the World Bank and multilateral and regional development banks, the IMF and private financial institutions such as commercial banks; and
* Tax revenues from foreign direct investment (FDI), capital flows and trade.

Governments manage these resources through macroeconomic and trade policies. Macroeconomic policies guide the mobilization of domestic resources, set public expenditures and moderate the money supply, acting as levers to raise or lower barriers to different kinds of financial flows. Trade policies govern interactions between the domestic and international economies. Both policy types can be shaped by international agreements and inputs from the international community.

Different policy formulations influence the use of public resources in individual countries. These can be subject to fluctuating levels of national political support, and varying degrees of coordination across the branches of the government, and between the government and international donors. Much depends on national development priorities and the nature of the national economy, which determine in part what kinds of financing are necessary. For many low-income countries, ODA and debt cancellation are priorities. Emerging economies may be more focused on and able to attract private capital flows and trade. Policy and fiscal space are also influenced by loan agreements and may be subject to conditionalities, cross-conditionalities and legal guarantees that constrict or nullify domestic legislation. [e.g. investment treaties, UNCTAD].

Key players in the budget process

Budget preparation and budget guidelines: The Ministry of Finance is generally the most important player in the budget cycle. It is responsible for forecasts of domestic revenues and external financial flows that support the budget, and financial obligations such as debt servicing and pensions. The forecasts rely on expectations for economic performance and financing options. Inflows of international assistance and obligations to donors such as interest payments and debt restructuring can be important factors. If the country decides to borrow new funds from external actors such as the IMF or World Bank, it may need to comply with macroeconomic targets and conditions related to public sector management.

Expenditure proposals: Line ministries or agencies working on different social and economic sectors—health, education, women’s affairs, etc.—generate proposals for programmes and services, with associated costs.

Overall budget proposal: The Cabinet (or equivalent) issues the proposed national budget.

Budget approval: Generally, Parliament or legislative body gives final approval and takes the lead in oversight for spending.

Spending: Each line ministry or agency controls spending for its share of the budget. International donors often engage with ministries on specific development issues, and can influence spending and service provision. Some donors now prefer sector-wide support channeled directly into national budgets, rather than into programmes or projects run by donors themselves. This allows line ministries greater latitude for programme choices and planning, although large international infusions can also upset the domestic balance of attention to concerns that may be equally relevant or interlinked.

Auditing: Independent auditor and approval by Parliament operates the process of reviewing spending to ensure that it aligns with what the government intended.

Alternative budgeting

Greater attention to the budget process has resulted in the development of alternative budgets for monitoring, benchmarking and advocacy with a pro-poor, pro-envirnoment and human rights framing. These include: gender budgeting, carbon budgets, pro-poor budgets and alternative national and local budgets.

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| **Development of an Alternative Budget as an advocacy tool**  Since 1994, the Canadian Center for Policy Alternatives (CCPA)[[32]](#footnote-32), headquartered in Ottawa, has produced an Alternative Federal Budget since 1994 which “starts from a set of social justice values—human dignity and freedom, fairness, equality, environmental sustainability, and the public good.”  The AFB consists of a collectively developed set of taxation and spending measures that reflect these values, and produces a workable budgetary framework within which these are met. The AFB provides concrete scenarios for what a government could do if it were committed to an economic, social, and environmental agenda that reflects the values of the large majority of Canadians, rather than the interests of a privileged minority.  Primarily an advocacy project, the AFB emerged against the background of increasing cuts in public spending, deregulation, privatization and other fiscal policies that undermined the public sector in the name of addressing the “debt-deficit” crisis.  The Alternative Federal Budget “seeks to balance technical and participatory advocacy components; while it carries out technical, quantitative analysis, the focus on political mobilization is equally important.”  The first AFB was prepared in 1995 in a collaborative process involving 50 social justice groups and trade unions. It responded to cuts in benefits for the elderly, income supplement programs and unemployment insurance, with a positive agenda guided by principles related to full employment; more equitable income distribution; poverty eradication; economic equality between men and women; protection of civil, political, economic, social and cultural rights; environmental improvement; strengthening of social programs and public services; and the creation of a more just, sustainable and peaceful world.  The participatory aspects of the AFB include participation of trade unions and social justice groups in budget drafting and “budget schools” that are held across the country aimed at boosting public participation and creating an active constituency. An online interactive tool enables the public to alter public spending programs and monitor budget deficits/surpluses in real time.  Sources: National Economic & Social Rights Initiative (NESRI), “Moving toward human rights budgeting: examples from around the world”, background briefing, September 2011 and the [Canadian Center for Policy Alternatives (CCPA)](https://www.policyalternatives.ca/). |

Disability-inclusive national development planning

Governments use national planning documents to set policy goals and determine spending priorities. A national development plan is a policy blueprint presenting strategies for a spectrum of issues, and drawing connections between both economic and human development objectives. The policy-setting process should be linked to the budgetary cycle, with policy goals aligned with appropriate allocations. Generally, the stages of planning entail drafting, followed by parliamentary approval, implementation, and monitoring and reporting.

Plans may be constructed mainly by government policy makers, by policy makers in consultation with civil society and other actors, and with inputs from international donors. They may have short-, medium- and long-term time frames. Strategies for specific social or economic sectors may be drafted and implemented by individual ministries or other government departments; these sectoral plans may be linked to national plans, but not always. Local and regional development plans may also be in place, with varying levels of coordination with national plans and resources.

National development planning offers many opportunities to ensure the inclusion of persons with disabilities in national economic and development policies, including in conformance with existing national laws and international commitments. All phases of planning require high-quality analysis from a disabilities perspective to strengthen related inputs. Effective plans draw on analysis of different social and economic sectors, backed by sex-disaggregated qualitative and quantitative data that define target groups and guide strategies appropriate to their needs.

Advocates for persons with disabilities can work to raise awareness and build public and political consensus around planning processes that support disability-inclusive policies as a primary goal. Designing activities and training for disability advocates and development professionals that build on the synergies between the two sets of skills could enhance the quality of expertise.

Accessible information, data and analysis are essential supports. It is also important to increase funding to civil society organizations that can act as ‘watch dogs’ to ensure that democratic ownership of the development and budget process is legitimate, sustained and respected by both national and international actors.

**VI. Recommendations**

The approach to engagement with the UN has a multitude of options, entry points and policy streams. These combine commitments and implementation, technical and policy advocacy strategies. They also offer opportunities to engage, challenge and build working relationships with Member States, UN agencies and diverse constituencies. The Addis Ababa Action Agenda and UN financing for development process can be fruitful terrain as they include such a cross-section of participants, themes and opportunities. Additionally strategies developed in the context of the FfD process have multiple uses.

**Identify and engage with the key policy processes that offer clear opportunities for strengthening disability inclusion and inclusive financing: UN at the country level, human rights, social protection and the SDG frameworks.**

* Develop specific asks and challenge the implementation (gaps) of the various commitments that have been developed within each of these.
* Use human rights framing and social protection floor work to strengthen efforts so that all benefit, rather than compete.

*Targeted recommendations:*

* Consider merits or not of a costing exercise: done by whom, used for what purpose, dangers, and link to MAR concept.
* Advocate for ODA to be used into collective pool for making MAR work at international level.

**Identify and challenge the policy spaces that are not approaching the issue from an inclusive orientation and/or are creating obstacles: financing for development (FFD), international financial institutions (World Bank and IMF). FFD, PPP, WB/IMF.**

* Deepen engagement to challenge the market orientation promoted by these processes and institutions.
* Develop critiques to show the consequences of these policies for undermining disability-inclusive financing.
* Identify the spaces at the global, regional and national level where work is needed.

*Targeted recommendations:*

The World Bank “Disability Inclusion and Accountability Framework”[[33]](#footnote-33) references the New Urban Agenda[[34]](#footnote-34).

* Build on the work you are already doing with respect to both of these frameworks, with a specific evaluation and report on findings -- i.e. to what extent do World Bank (and IMF) policies either support and advance, or contradict or undermine, the commitments included in the New Urban Agenda (and in the Disability Inclusion and Accountability Framework more broadly)?
* Present findings in other policy processes as well, in particular, to the FFD and ECOSOC Operational Activities /QCPR tracks.
* Do a case study on the impacts of IMF lending restrictions and conditionalities, that cut government expenditures, on the ability of persons with disabilities to benefit from public services.
* Call for the Inter-Agency Task Force on Financing for Development (IATF) to set up a working group on how to finance commitments to a disability-inclusive and Leave No One Behind (LNOB) strategy as part of the preparations for the 2021 report.

**Build alliances with organizations that work in these spaces -- human rights budgeting, tax justice, alternative budgets -- to exchange experiences and develop capacities. Emphasize, work to protect and advance the public purse.**

* Do a mapping of who is involved and who is effective and develop a strategy on alliance building.
* Be an advocate for:
  + Combating illicit financial flows
  + Establishing a sovereign debt workout mechanism (DWM)
  + Advancing tax justice, setting up a global tax authority
  + Abolishing the investor-state dispute settlement mechanism which gives investors the ability to sue states

**Target the national level, both through national budget process itself and through the UN Resident Coordinator (RC) system**

*Targeted recommendations:*

* The UN RCs have been given explicit instructions for work on disability inclusion and engaging persons with disabilities. The newly empowered RC system now has more authority and support to do this work at the country level.
  + Develop a two-year strategy and action plan to challenge RCs on operationalizing these instructions.
  + Target a couple of RCs on their new responsibilities for people with disabilities, with reference to the most recent note to RCs on this issue [June/July 2019], the cooperation framework disability inclusion strategy and the common minimum standards on multi-stakeholder engagement.
  + Do an assessment after two years and use UN reporting processes (ECOSOC Operational Activities Segment/QCPR, etc.) to report on findings.

**Build capacity within the alliance as well as externally with existing and potential allies**

*Targeted recommendations:*

* Advocate for the establishment of a working group aimed at capacity building on two key issues, for example: 1) how get SDGs to work better for you; and 2) how to work with the UN RCs.
* Develop a course with the UN staff college on the issue.

**Annex: Questions to ask about public financing**

***Who Decides How Public Revenues Are Raised and Used?***

1. Which ministries or other government departments are involved in drafting policies to guide the raising, planning and spending of public resources?
2. Do they have technical specialists equipped to conduct an analysis from a disability-inclusive perspective? Is this taking place? Is it being applied across the raising, planning and spending phases, or is it more common in some aspects than others?
3. Do ministries or other government departments gather disability-specific data and monitor policies from a disabilities perspective?
4. Are there significant links between ministries involved in public financing, including the ministry of finance or planning, and the national mechanisms established for persons with disabilities? Are these formal or informal? What results have they produced in the past?
5. Has the inclusion of disabilities been more prominent in some development sectors than others, and if so, do these provide entry points for expanding the scope of advocacy around persons with disabilities?
6. What roles do the executive and legislative branches play in approving policies for raising, planning and spending public revenues?
7. Do legislative sub-committees deliberate an issue before the legislature opens its debate? Does the legislature have mechanisms requiring regular reporting on progress in implementing new legislation?
8. What political motivations and constraints are operating? An example of the former may be that a political party has included commitments to persons with disabilities in its party platform. The latter might include links to socially conservative constituencies.
9. How can disabilities advocates intersect with political and governmental decision-making processes? What are the formal or informal channels? Are there specific focal points within the government apparatus that will work with non-governmental advocates on advocacy for persons with disabilities?
10. Have any commitments been made to increasing the capacities of governmental and non-governmental actors to perform disability-inclusive analysis and monitoring of public financing policies? Do these offer leverage points?

***Where Does the Money Come From?***

1. What kinds of national, regional or local taxes are being collected? These may include income, corporate, payroll, property, value-added and/or excise taxes.
2. What policies guide the determination and collection of taxes? Have these been assessed for equitable impacts on different population groups? Have they been assessed specifically for effects on persons with disabilities?
3. Do income tax structures contain biases against persons with disabilities?
4. Does the tax code for value-added and other consumption taxes distinguish between basic necessities and optional or luxury items? Does it contain regressive flat taxes that apply equally to everyone, consuming a larger share of income in poorer households?
5. Have user fees been applied to public services? Do these affect access of persons with disabilities to services? Are they progressive – that is, graduated according to income?
6. Is a government borrowing money for targeted social or economic investment projects, either on the open international credit market or from specialized international development institutions such as the World Bank, the IMF and development banks? What are these loans funding? Who benefits directly or indirectly?
7. What are the terms of the loans? Are they linked to development and social policy prescriptions? Do they contain specific stipulations related to persons with disabilities? Are they subject to a human rights impact assessment? Do they include mechanisms to monitor repercussions for persons with disabilities?
8. Are heavy debt burdens encouraging macroeconomic policy choices that favour the containment of public deficits over the provision of social services or investments in the growth of labour markets?
9. In countries with increasing rates of private borrowing, are there disabilities-specific implications if tighter international credit markets reduce the money supply? Are financial safety systems in place? How comprehensive?
10. How much official development assistance (ODA) was provided during the last fiscal year? Who were the major donors, bilateral and multilateral? Have the government and major donors made a public commitment to uphold the principles of national ownership and mutual accountability? Do some donors impose conditions on aid? What are these? Which ministry benefits? How are they received - dedicated fund or national budget? What is the reporting procedure?
11. Which donors are considered particularly supportive of disability-inclusive programmes? Have they discussed these with government counterparts, and agreed to assist with national plans, policies or other actions?
12. Have donors already committed funds to particular national disability-inclusive programmes and/or to a process of mainstreaming disabilities across different facets of social and economic policy? Are they willing to support capacity development in economic and policy analysis, data collection and monitoring from a disabilities perspective?
13. Does a country collect revenues through social insurance schemes to provide pensions, unemployment benefits and so on? Do these schemes fully include persons with disabilities?

***What Determines National Spending Priorities?***

1. What policy frameworks are currently in place that influence the spending of public revenues? Do they have a high degree of national investment and ownership, or have they been developed under the conditions of foreign donors or in the contenxt of regional agreements (e.g. EU)?
2. What level of national support do they enjoy, both among members of the political establishment, and among persons with disabilities groups and other non-governmental constituencies?
3. What are the major national fiscal and monetary macroeconomic policies? Fiscal policies guide government borrowing, spending and tax collection—in essence, public budgeting. Monetary policies control the money supply through mechanisms such as interest and exchange rates.
4. Broadly speaking, have national macroeconomic policies been designed around improving living standards, such as by recognizing, among other issues, the value of public services as investments in human development? Or do they focus mainly on key economic indicators and assume that economic growth will automatically ensure people’s welfare?
5. What policies are in place related to inflation targeting, budget deficits, employment generation and market liberalization?
6. Has any disabilities analysis of national macroeconomic policies been conducted?
7. How have persons with disabilities been affected by macroeconomic policies in terms of their access to goods and services, and prospects for decent employment or other options for income? Do policies encourage equitable resource allocation and income distribution patterns?
8. What are current trade policies and obligations under regional or international agreements? What is the degree of trade liberalization? Have trade regulations been eliminated to open markets, or maintained through quotas, restrictions and tariffs?
9. What have been the results of free trade regimes? Common negative fallout includes public revenue losses, increased unemployment and the weakening of national industries. How have persons with disabilities been affected? Have they been protected against trade-related job losses, or supported in accessing new trade opportunities and/or newly created jobs at decent wages?
10. Has a national development plan been adopted? Does it build on disability-specific analysis? Does it contain references to persons with disabilities in a specific section and/or throughout the plan? If there is a national plan for persons with disabilities, has it been partially or fully integrated into the national plan?
11. Has the national plan been costed? How strongly do national political constituencies, non-governmental groups and international donors endorse the plan?
12. Does the plan make mutually enforcing links between social and economic policies? Does it include provisions for collecting data on persons with disabilities and monitoring the disabilities-related impacts of policies?
13. Individual ministries or other government departments may draft plans that focus on specific social or economic sectors—health, education, agriculture, and so on. How well do these connect to the national development plan? How comprehensively to they reflect priorities of persons with disabilities?
14. Has the government adopted a poverty reduction strategy paper to qualify for debt relief under the Heavily Indebted Poor Countries (HIPC) programme? What macroeconomic and social policies and programmes does it contain?
15. Are there specific provisions to support persons with disabilities? Is there analysis of the potential impacts from different policy combinations? Are there plans to track and respond to negative effects?
16. Has the government agreed to debt repayment plans for international loans?
17. What are the conditions? Are debt obligations absorbing funds critical for public services?

***Budgets: How Is Public Finance Planned and Allocated?***

1. Is there a general political commitment to integrating social and economic priorities in the national budget? Is there a commitment to rights-based budgeting? Has this balance been struck in the past?
2. How is the budget structured? What are the primary sources of revenue? What are the largest categories of expenditures?
3. Do these reflect current political commitments or government policies? Are they consistent with the national development plan or other national policy frameworks?
4. What is the policy on government borrowing? Overly tight controls can reduce investments in social services and infrastructure, while very loose controls can lead to fiscal imbalances.
5. Is there a requirement that the budget be balanced within a given year? If so, has this prevented actions to offset the ups and downs of economic cycles, including those that affect prices, employment opportunities and access to public services?
6. Are newer budgeting tools in place? Medium-term expenditure frameworks link macroeconomic stability requirements with national development priorities, often over a longer three- to five-year period than an annual budget. They emphasize the sectoral allocation of expenditures and sectoral performance. Performance-based budgeting assigns targets and performance indicators to individual programmes.
7. Does a budget make explicit references to persons with disabilties in both raising and spending revenues? Have sufficient resources been allocated to programmes specifically targeted to persons with disabilities? Are there allocations directed to persons with disabilities under more general programmes?
8. Has there been a commitment, within the budget formulation process, to conducting a routine disability-inclusive analysis of revenue sources and spending patterns? Has this been translated into concrete actions, such as a specific budgeting initiative on disability spending? Do the instructions for drafting the budget explicitly refer to persons with disabilities?
9. Are there opportunities for civil society groups to participate in reviews of public budgets?

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26. Office of the United Nations High Commissioner for Human Rights (OHCHR), and International Budget Partnership. 2017. Realizing human rights through government budgets, p. 32. [↑](#footnote-ref-26)
27. National Economic and Social Rights Initiative (NESRI),“What is human rights budgeting”. [↑](#footnote-ref-27)
28. One example is Center for Global Women’s Leadership (CGWL) report, Maximum Available Resources & Human Rights: Analytical Report, by Radhika Balakrishnan, Diane Elson, James Heintz and Nicholas Lusiani. The report draws on discussions between economists and human rights experts who met at the CWGL in December 2010. It highlights numerous issues which could be used to rethink the concept of maximum available resources (MAR) and evaluate whether and/or the degree to which a state is using MAR to fulfill ESR and realize fundamental human rights. [↑](#footnote-ref-28)
29. The CESCR is responsible for overseeing implementation of the ICESCR, including through providing clarity to Governments and others on the meanings of specific rights and obligations in the ICESCR.Over the years, the Committee has made various references to the government obligation to use the maximum of available resources to realize ESCR. See, in particular, General Comment No. 3, 1990. [↑](#footnote-ref-29)
30. Blyberg, Ann & Helena Hofbauer. 2014. Article 2 and Government Budgets handbook, International Budget Partnership; and Office of the United Nations High Commissioner for Human Rights (OHCHR), and International Budget Partnership. 2017. Realizing human rights through government budgets, p. 28-29, HR/PUB/17/3, New York and Geneva: United Nations. [↑](#footnote-ref-30)
31. A/HRC/40/57, 19 December 2018. Human Rights Council, Fortieth session, 25 February-22 March 2019, Agenda item 3, Promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development. [↑](#footnote-ref-31)
32. The CCPA is an independent research institute founded in 1980, with headquarters in Ottawa. [↑](#footnote-ref-32)
33. In 2018, the World Bank Group launched its Disability Inclusion and Accountability Framework, aimed at supporting “the mainstreaming of disability in World Bank activities” which purportedly “lays out a road map for 1) including disability in the Bank’s policies, operations, and analytical work; and 2) building internal capacity for supporting clients in implementing disability-inclusive development programs” on the basis of four main principles: 1) nondiscrimination and equality; 2) accessibility, 3) inclusion and participation; and 4) partnership and collaboration. [↑](#footnote-ref-33)
34. The New Urban Agenda: Quito Declaration on Sustainable Cities and Human Settlements for All, UN General Assembly resolution adopted 23 December 2016 (A/RES/71/256). First adopted by the United Nations Conference on Housing and Sustainable Urban Development (Habitat III), 17 to 20 October 2016 in Quito. In the New Urban Agenda, Governments make a range of commitments to adopt, promote and implement policies, legislation, strategies, capacity development and other actions related to the way cities are built, managed, and lived in, to make them more sustainable and inclusive. [↑](#footnote-ref-34)