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

Summary of the fourth intersessional meeting for dialogue and cooperation on human rights and the 2030 Agenda for Sustainable Development

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

Summary

The present report, prepared pursuant to Human Rights Council resolution 43/19, contains a summary of the fourth intersessional meeting for dialogue and cooperation on human rights and the 2030 Agenda that was held on 18 January 2022, in advance of the high-level political forum on sustainable development. The previous three intersessional meetings on human rights and the 2030 Agenda were held in January 2019, December 2019 and January 2021.

* The present report was submitted after the deadline owing to circumstances beyond the submitter's control.

I. Introduction

1. Pursuant to its resolution 43/19, the Human Rights Council held, on 18 January 2022, the fourth intersessional meeting for dialogue and cooperation on human rights and the 2030 Agenda for Sustainable Development. The meeting built on the previous three intersessional meetings held pursuant to Council resolutions 37/24 and 43/19. Informed by the theme of the high-level political forum on sustainable development to be held in 2022¹, the theme for the fourth intersessional meeting was “Investing in sustainable recovery, advancing gender equality and strengthening partnerships – Towards a renewed social contract anchored in human rights”. The meeting focused on Sustainable Development Goal 5 on achieving gender equality and empowering all women and girls, Goal 17 on strengthening the means of implementation and revitalizing the global partnership for sustainable development, and the overarching promise of the 2030 Agenda for Sustainable Development to leave no one behind and to reach those furthest behind first. The meeting consisted of a high-level opening session, a thematic session and a brief closing session.

2. The Permanent Representative of Sierra Leone to the United Nations Office and other international organizations in Geneva, Lansana Gberie, chaired the meeting. The President of the Human Rights Council, Federico Villegas, made brief opening remarks, stating the important contributions of numerous dialogues, reports and resolutions of the Human Rights Council to building back better from the COVID-19 pandemic. The Deputy High Commissioner, Nada Al-Nashif, also gave opening remarks, calling for global human rights leadership to end economic policies that have weakened national capacity to deliver on rights and dismantle gender and other types of inequalities. The Prime Minister of the Republic of Peru, Mirtha Vásquez Chuquilín, gave the keynote address, providing insights into the measures and initiatives taken in Peru to recover from the pandemic by strengthening the protection of human rights and addressing structural issues such as poverty, shortcomings in health, education and infrastructure.

3. The thematic session was focused on highlighting good practices and recommendations for gender-transformative and human rights-based recovery efforts from the COVID-19 pandemic, particularly relating to the implementation of Goals 5 and 17. The thematic session comprised five panellists: Emeritus Professor of the University of Essex, Diane Rosemary Elson; Manager of the Building Feminist Economies initiative of the Association for Women’s Rights in Development, Sanyu Awori; Chairperson of the National Commission on Human Rights of Indonesia, Ahmad Taufan Damanik; United Nations Resident Coordinator in Ukraine, Osnat Lubrani; and Director a.i. of the UN Women’s Liaison Office in Geneva, Adriana Quiñones. The thematic discussion was moderated by the Executive Director of the Geneva Human Rights Platform at the Geneva Academy of International Humanitarian Law and Human Rights, Felix Kirchmeier.

II. Summary of proceedings

A. Opening session

4. The Chair opened the discussion by outlining the objectives, modalities and format of the meeting. He noted that the COVID-19 pandemic continues to undermine global recovery and the implementation of the 2030 Agenda, and welcomed the opportunity to share good practices and recommendations for gender-transformative and human rights-based recovery efforts from the pandemic. He recalled that the meeting builds on the outcomes of the first, second and third intersessional meetings (see A/HRC/40/34, A/HRC/43/33 and A/HRC/46/48). The summary report of the meeting will feed into discussions at the high-level political forum on sustainable development in July 2022.

5. In his opening remarks, Mr. Villegas referred to numerous debates, reports and resolutions of the Human Rights Council that examined the disproportionate negative impact of the COVID-19 pandemic on the human rights of women and girls and stressed the

¹ See <https://sustainabledevelopment.un.org/hlpf#hlpf2022>.

importance of effective international cooperation and partnerships in responding to the pandemic and its socio-economic consequences. He called for moving from temporary measures taken during the pandemic to longer-term investments in human rights as a way to advance sustainable development anchored in a human rights perspective. Given the rising inequalities, increasing poverty, undermining of human rights and the slowing or even a backward trend in the implementation of the 2030 Agenda, the Council will continue to discuss human rights-based recovery measures, contribute to building back better and renewing the social contract, leaving no one behind.

6. In her opening remarks, Ms. Al-Nashif noted the severe socio-economic consequences of the pandemic, deepening poverty and compounding inequalities. She emphasized the importance of human rights leadership to resume progress in realizing the 2030 Agenda for Sustainable Development and to achieve the renewed social contract anchored in human rights that the Secretary-General has called for in Our Common Agenda.

7. She stated that inequitable access to vaccines between countries creates a two-track recovery from the pandemic. Furthermore, growing debt distress affects negatively low- and middle-income countries, limiting the fiscal space for investments in social protection and essential services. In difficult economic and financial contexts, it is even more critical to redouble the efforts in mobilizing domestic resources. Therefore, fighting corruption and tax evasion, reallocating resources and adopting progressive taxation can help to maximize resources for health care, social protection, quality education, clean water, housing and other human rights. These measures should be supported by debt relief, equitable access to vaccines and international support.

8. She noted that increased investment in public social services is also important for resuming progress on Sustainable Development Goal 5, which is an enabler for attaining all the other Goals. Transforming the care economy through more equal distribution of care responsibilities and rewarding unpaid and underpaid care workers, and ensuring gender equality in livelihood are key for gender equal recovery. She noted that to recover from the biggest development setback in our lifetime we need to change the economic approaches and models that have produced untenable social costs, tearing apart the fabric of societies, fuelling instability and amplifying mistrust towards institutions. We need an economy that invests in human rights and works for everyone.

9. Ms. Al-Nashif underscored the importance of complementing the narrow focus of Gross Domestic Product and rather re-thinking how to measure the extent to which people enjoy their human rights including the right to a healthy environment as called for in Our Common Agenda. She stressed the importance of fiscal transparency, stronger civic space and scrutiny on public spending. In relation to Goal 17, she emphasized the critical importance of partnerships but urged greater attention to risks for both human rights and the environment linked to infrastructure financing and investment, public-private partnerships and privatization of essential services. These risks should be addressed through human rights due diligence and impact assessments.

10. The Office of the United Nations High Commissioner for Human Rights (OHCHR) has prioritised technical support to the United Nations System and States through in-country presences, increased numbers of human rights advisers and the "Surge Initiative," a network of economists, economic and social rights and development specialists, to advance human rights-based recovery strategies. In addition, OHCHR continues to support collaboration between national human rights institutions and national statistical offices in order to reinforce human rights based approaches to data collection and disaggregation.

11. In her keynote statement, Ms. Vásquez Chuquilín provided an overview of recovery measures implemented by the Government of Peru. She noted that the pandemic has revealed the shortcomings in Peru in the protection of social rights such as the rights to health, education and work. Recovery from the pandemic and sustainable development requires expanding the protection of human rights, addressing structural problems such as poverty, deficits in health, education and infrastructure particularly for historically marginalized and vulnerable population groups such as women, children, adolescents, indigenous peoples, Afro-descendants and persons with disabilities.

12. Ms. Vásquez Chuquilín stated that 80 per cent of the adult population in Peru has been vaccinated against COVID-19. This would not have been possible without the collaboration of the different levels of government and the whole-of-society approach. The Government promoted vaccination through various initiatives, including through bringing health services closer to different communities, such as the indigenous communities.

13. In 2020, poverty in Peru increased by 4.9 per cent in rural areas and 11.4 per cent in urban areas compared to 2019. The pandemic has negatively affected particularly women living in poverty, women of indigenous and Afro-descendant origin and working women, given the pre-existing conditions of inequality. In addition to poverty, gender-based violence and unpaid domestic work increased for women during the pandemic. In 2021, the highest number of complaints regarding the disappearance of women was reported in the country in the last three years.

14. The Peruvian Government has taken several initiatives to address these issues. For example, through the Second Agrarian Reform, the Government seeks to address inequality and structural discrimination by financing entrepreneurship and technical advice for rural and indigenous women producers. The Government has also strengthened protection and support services for women such as the Women's Emergency Centres. The country has reactivated the provision of services through the National Program for the Prevention and Eradication of Violence against Women. The “Mujer emprendedora” program seeks to eliminate violence against women through increasing women’s economic autonomy. In addition, advocacy is conducted to include the disappearance of women as a form of gender-based violence in the law that aims to prevent, punish and eradicate violence against women. The Government also strives to implement the National Action Plan on Business and Human Rights, which in terms of gender equality promotes the balancing of family and work life in public and private sector workplaces.

15. Ms. Vásquez Chuquilín concluded that reversing the impacts of the pandemic requires decent employment, investment in basic services and social assistance. Therefore, it is necessary to promote business activity, diversify the economy, improve the tax system for increased tax collection and take advantage of the benefits offered by technology.

16. The Chair concluded the opening session, which included reflections from the three high-level speakers, Mr. Villegas, Ms. Al-Nashif and Ms. Vásquez Chuquilín, on building back better from COVID-19 while advancing the full implementation of the 2030 Agenda for Sustainable Development.

B. Thematic discussion

17. Mr. Kirchmeier moderated the thematic session that was focused on discussing good practices and recommendations for gender-transformative and human rights-based recovery from the COVID-19 pandemic. The panel members were invited to share impactful measures and initiatives towards the implementation of Sustainable Development Goals 5 and 17.

18. Ms. Elson presented eight steps that would help to create gender-equal economies and realize women’s human rights. She stressed that it is not sufficient to increase funding for a few programs specifically targeted to women and girls. Instead, the whole economy and economic policymaking must be transformed. The first step is to re-envision ‘the economy’ and consider the contribution of unpaid work as well as paid work. It is important to take into account the social value, environmental value, wellbeing and unpaid time, rather than only market value. Secondly, public spending on health, care services, education and housing should be understood as an investment in social infrastructure, producing not only immediate benefits to recipients but wider benefits to the society. Thirdly, systems of employment should be transformed in ways that enable women and men to share paid and unpaid work equally. Innovative strategies should be pursued to reduce the hours of paid work that are needed to ensure enjoyment of core economic and social rights.

19. Fourthly, states should invest in social protection systems, which are based on dignity, autonomy and human rights ensuring people to fulfil their capabilities and enjoy an adequate standard of wellbeing throughout their lives, regardless of employment or migration status.

Fifthly, in order to generate more revenue to invest in social protection and social infrastructure, it is essential to create progressive and fair tax systems, including abolition of poorly designed tax breaks, allowances and exemptions and effective taxation of wealth and income from wealth.

20. Sixthly, fiscal and monetary policies should take into consideration human rights obligations so that restrictive targets for reducing government borrowing and reducing the budget deficit do not take precedence. Seventhly, the international trade system should be transformed to become socially and environmentally sustainable, including through human rights impact assessments of trade and investment deals and taking action to prevent negative impacts. Eighthly, the international economic system should be reformed so that it supports realizing gender equality and human rights. This includes addressing the debt crisis in developing countries through debt restructuring and ensuring that COVID-19 vaccine is made available to all developing countries that need assistance. Ms. Elson concluded by calling for more dialogue between economists and human rights experts in order to transform economic policies towards the realization of human rights.

21. Ms. Awori began by highlighting that the ongoing COVID-19 pandemic has laid bare the multiple failures of the dominant economic model. Feminist movements are urging policymakers to use this moment to advance policies and practices that place people and the environment at the centre, an economy led by human rights principles and global solidarity. She presented concrete pathways towards a global feminist economic recovery.

22. Ms. Awori stated that equitable access to COVID-19 vaccines is critical, including implementation of the Trade-related Intellectual Property Rights (TRIPS) Waiver. In addition, governments need to invest in universal care and public services such as health, education and housing. Women and girls continue to disproportionately shoulder the burden of care work, therefore, women's unpaid care work must be recognized, remunerated and redistributed. Feminist movements are also calling for tax justice to strengthen domestic resource mobilization. Redistribution of wealth through capital and wealth tax is urgently needed to fund public care infrastructure and climate solutions.

23. She raised the importance of eliminating structural discrimination that produces gender, racial and class-based inequalities. Women and gender-diverse people, particularly those from marginalized and disenfranchised communities, continue to experience multiple and intersecting forms of discrimination. Upholding labour rights is essential to ensure a feminist recovery as women and gender-diverse people are overrepresented in informal and precarious work.

24. Ms. Awori concluded her intervention by calling for greater corporate accountability through a legally binding treaty on transnational corporations in order to end corporate impunity for human rights abuses.

25. Mr. Damanik noted the important role of independent national human rights institutions (NHRIs) in monitoring the implementation of the Sustainable Development Goals by providing accurate data. The National Commission on Human Rights of Indonesia has discussed with the Government of Indonesia a human rights based approach to the implementation and measurement of the 2030 Agenda and identified areas of support, including the development National Action Plan on Sustainable Development Goals, which is prepared by the Ministry of National Development Planning of the Republic of Indonesia.

26. Mr. Damanik stressed that NHRIs need to ensure that their governments are mobilizing the maximum resources, including through international cooperation to achieve all Sustainable Development Goals. Given the tremendous impact of COVID-19 on health, social and economic aspects, Goal 17 on development financing is critical. In this regard, the National Commission on Human Rights of Indonesia has provided recommendations to the Government of Indonesia on designing a better and more accountable social protection governance. Mr. Damanik concluded by highlighting the importance of creative and constructive dialogues by all stakeholders, including NHRIs, to advance monitoring and implementations of the Sustainable Development Goals and to ensure that no one is left behind.

27. Ms. Lubrani shared the experiences and actions of the United Nations Country Team (UNCT) in Ukraine in responding to the COVID-19 pandemic. She noted that human rights-based and gender-transformative approaches are critical to strengthen and advance implementation of the Sustainable Development Goals in Ukraine. She noted that the starting point was data collection through a joint United Nations COVID-19 socio-economic impact assessment, followed by deeper assessments and regular monitoring, in order to identify the vulnerable groups whose human rights were impacted disproportionately by the pandemic. The UNCT was aware that people with disabilities, minority groups, stateless persons lacking documentation, internally displaced persons, refugees and people affected by conflict required special attention. However, the vulnerable situation of other groups, such as homeless people and health workers, was better reflected through these assessments. The data also revealed a disproportionate impact of the pandemic on women, particularly women health workers. Women make up 83% of healthcare work force in Ukraine. Women health workers face multiple intersecting crises since the onset of the pandemic: health risks, increased burden of home care, rising psychological and physical violence. Ms. Lubrani noted the importance of a human rights-based approach to data collection in their partnership with the State Statistic Office, seeing an immense opportunity in the census planned for 2023 in Ukraine (the first in over two decades) to collect data in line with human rights standards to inform policies for gender transformation and achievement of the Sustainable Development Goals.

28. Ms. Lubrani indicated that the collected data during the socio-economic impact assessments reoriented the UNCT's development and humanitarian projects and helped formulate new interventions. The data informed the UNCT's advocacy with the Ukrainian State and local authorities that led to opening of two new homeless shelters, and services for victims of gender-based violence, including two new shelters, two crisis rooms and more capacity building for state hotline operators.

29. The UNCT in Ukraine is now developing its next five-year programming framework based on a thorough Common Country Analysis anchored in a human rights-based approach. In this context, the UNCT conducted a study of groups left behind to inform prioritization for the future programming cycle that also assesses the effectiveness of key social programmes on the level of vulnerability

30. Ms. Lubrani concluded her intervention by stressing the importance of adequate and well-targeted financing for the Sustainable Development Goals. Through its convener role, the UNCT in Ukraine is expanding partnerships with the international financial institutions, private sector, civil society and Government, and connecting human rights experts with economists. In partnership with the Ukrainian Government, the UNCT is implementing a flagship initiative to strengthen SDG financing architecture at national and regional levels, looking to develop new public-private financing solutions, also ensuring more efficient use of existing finances. She also indicated that the UNCT in Ukraine works with the authorities to support the introduction of local gender budgeting to increase women's voice in budget allocations and strengthen the realization of their rights. She concluded by underscoring that one of the comparative advantages of the United Nations is the anchoring of its work in international human rights standards.

31. Ms. Quiñones provided an overview of the longstanding challenges to gender equality and women's rights that the pandemic has exacerbated. Women's labour force participation has barely improved over the past three decades, and due to the pandemic, large numbers of women have lost their jobs altogether. The closure of schools and day cares pushed care back into homes and onto women's shoulders. However, even before COVID-19, women performed three times as much unpaid care as men, with serious implications to their economic autonomy, education and health. The pandemic has also led to an increase in domestic violence as well as early, forced and child marriage but it was already the case that one in three women and girls experience violence in their lifetime.

32. To ensure gender-equal recovery, Ms. Quiñones underscored the importance of investing in jobs, care and climate as outlined in UN Women's recent report "Beyond COVID-19: A Feminist Plan for Sustainability and Social Justice". In her intervention, Ms. Quiñones focused on environmental sustainability. The Feminist Plan shows how transitioning our economies to environmental sustainability can be used to advance social

and gender equality. Furthermore, she stated that the COVID-19 recovery provides an opportunity to solve and ensure resilience in the face of the next big crisis, that of environmental degradation and climate change.

33. She emphasised that developed countries need to urgently step up their climate finance commitments to support ‘gender-just’ transitions in the poorest countries, supporting the diversification of women’s livelihoods impacted by environmental degradation. Women leaders in local communities are spearheading innovative approaches to promote sustainable energy transitions and agroecology, which protect local ecosystems and are based on the indigenous people’s knowledge. Governments must support their efforts so that these models can go to scale. Ms. Quiñones echoed the Secretary-General’s call for a new social contract based on the universal human rights framework, which recognizes that States are obliged to realize human rights for all. Furthermore, there is a growing recognition that human rights obligations apply to non-State actors, corporations and across borders as well.

34. Ms. Quiñones concluded by noting that women hold only 24 per cent of the seats on the COVID-19 government taskforces for recovery and response around the world. In order to change the effects of the pandemic, policymakers need to listen to the voices of people, particularly women. It is vital to promote gender parity, feminist leadership and inclusion of women in decision-making processes.

Human rights-based and gender-transformative recovery to the COVID-19 pandemic

35. In the interventions from the floor², States affirmed that more integrated approaches to the promotion and protection of human rights and the implementation of the 2030 Agenda for Sustainable Development is particularly important now in the context of recovery from the pandemic. Human rights and the Sustainable Development Goals provide substantial guidance for immediate crisis response and for long-term recovery strategies towards fair, resilient and sustainable societies that leave no one behind, as outlined in the Secretary-General’s Call to Action for Human Rights and Our Common Agenda. Several participants noted that realizing the Sustainable Development Goals supports peace and security, and on the other hand, ongoing conflict situations hinder development efforts.

36. Participants called for multilateralism, international cooperation and solidarity, not only for the health-related challenges, but for the economic recovery. Although many countries are on the path to recovery, the developing and least developed countries are in need of greater support. While many high-income countries are delivering booster shots to their populations, more than 85% of people have yet to receive a single dose in Africa. In this regard, the importance of TRIPS waiver for COVID-19 vaccines and therapeutics was raised. Some States noted that they have supplied COVID-19 vaccines to countries that needed assistance, contributed to Official Development Assistance and climate finance and raised ambition to implement the Paris Agreement. Some participants recalled States to fully meet their commitment of 0.7 per cent of gross national income to Official Development Assistance to devote more funds to the poorest countries. States also welcomed multilateralism for example through the thirty-first special session of the General Assembly, in response to the COVID-19 pandemic, that was held on 3 and 4 December 2020.

37. Regarding other COVID-19 recovery measures taken by States, the following were noted: longer-term investments to social protection for the most vulnerable population groups in addition to temporary measures; alignment of national development plans with the

² Written and oral statements were received from the following: European Union, Azerbaijan (on behalf of the core group for the resolution 43/19), Armenia, Bangladesh, Brazil, Chile, China, Cuba, Finland, India, Iran, Luxembourg, Maldives, Mexico, Norway, Peru, Romania, Russia, Thailand, Ukraine, Venezuela, China Federation of Internet Societies, Chunhui Children's Foundation, Equality Now, Geneva Academy of International Humanitarian Law and Human Rights, Global Initiative for Economic, Social and Cultural Rights, Make Mothers Matter, NHRI India, OIDEL, Partners for Transparency, Joint United Nations Programme on HIV/AIDS (UNAIDS), United Nations Development Programme (UNDP), United Nations Population Fund (UNFPA), World Health Organization (WHO), Women’s Major Group and World Vision International. Some of the statements are available at <https://www.ohchr.org/EN/HRBodies/HRC/Pages/IntersessionalMeeting2030Agenda4th.aspx>.

Sustainable Development Goals; mainstreaming gender perspectives across all development sectors, implementation of Gender Equality Action Plans in close collaboration with local bodies and civil society organizations and ensuring access to education for children. Democracy, respect for human rights, gender equality, transparency and accountability were recognized as key factors for successful COVID-19 recovery. Trust between the people and the authorities was considered essential in handling crises such as COVID-19. Informing the public on COVID-19 vaccination and explaining the reasons behind the COVID-19 measures were noted to be a good practice.

38. Several participants underscored the urgent need of transforming the global economy. Instead of prioritizing solely economic growth, the economic model should integrally incorporate environmental sustainability, social justice and long-term wellbeing of people. Participants were of the view that redefining the energy systems and implementing renewable energy is an opportunity to protect the environment, advance human rights and gender equality. Instead of merely a technical transition from one energy model to another, the energy transition should advance gender equality, for example by addressing women's energy poverty, improving their livelihoods and women's participation in the design and implementation of the energy solutions. Some participants noted the importance of operationalizing the United Nations Guiding Principles on Business and Human Rights to prevent, address and remedy human rights abuses committed in business operations. The role of digitalization and technology was also considered valuable in poverty alleviation and sustainable development.

39. A number of delegations stressed that especially women and girls have been negatively affected by the pandemic, thus reversing the meagre progress on gender equality over recent decades. Participants noted women's increased care burden and sexual and gender-based violence, including harmful practices such as female genital mutilation and child marriages. Holistic gender-transformative measures were considered a prerequisite for building back better and achieving gender equality. It was raised that it is critical to address the root causes of gender inequality, such as harmful social norms, gender stereotypes and structural discrimination. Men and boys play an integral part in this work. The need for an effective global and gendered response to ending online sexual exploitation and abuse against women and girls was also recognized.

40. Gender-equal recovery requires greater participation of women in decision-making processes in the public and private sectors. While societies rely heavily on women during this pandemic as almost 70 per cent of the global health workforce are women, when it comes to decision-making, only 25 per cent of health leadership positions are held by women. Participants also stressed the importance of disaggregated data, access to justice and effective redress, closing the gender pay gap and improving health care and social services, including sexual and reproductive health services, information and education. Universal social protection should be considered as a high-return investment in people, not as an expense to be minimized.

41. A strong legal framework that protects and advances the human rights of all women and girls alongside effective implementation of the laws was considered central to achieving gender equality and eliminating all forms of gender-based violence. Discriminatory criminal laws, such as those that target individuals based on sexual orientation, gender identity, sex work or drug use undermine rather than aid health responses and actively push communities further behind. Eliminating harmful gender stereotypes in legal and social processes is important for ensuring access to justice and preventing secondary victimization. Participants indicated also that some States have used the COVID-19 pandemic to shrink civic space and repress human rights defenders, particularly women and lesbian, gay, transgender and intersex activists. The vital role of NHRIs in monitoring human rights violations against women was noted. To resume progress on Goal 5, some participants called for increasing funding for the United Nations Trust Fund to End Violence Against Women and Women's Peace and Humanitarian Fund.

42. Regarding synergies between human rights and the 2030 Agenda, some participants expressed that States should include recommendations of the United Nations human rights mechanisms in their Voluntary National Reviews. In the context of Universal Period Review, States should make specific, measurable, ambitious, realistic and time-bound

recommendations on economic, social and cultural rights and the Sustainable Development Goals, and use the Universal Periodic Review to monitor progress on these Goals. In addition, the high-level political forum on sustainable development, regional and national monitoring mechanisms on the Sustainable Development Goals should make use of recommendations emanating from the United Nations human rights system.

43. Participants also suggested that the United Nations human rights mechanisms should more systematically monitor and make linkages to the Sustainable Development Goals in all their work, and share their recommendations with the global, regional and national mechanisms established by the 2030 Agenda. United Nations special procedures should more systematically include the monitoring of the Sustainable Development Goals in their thematic reports, country visit reports and statements. United Nations treaty bodies should more systematically include the monitoring of these Goals in their examination of State reports as well as in their statements and general comments or general recommendations. This would give the Sustainable Development Goals a strong normative basis with binding legal obligations, help fill gaps and reinforce equality, non-discrimination and attention to those who are left behind. It would also provide a means of ensuring accountability through independent mechanisms. Participants stated that an annual compilation of human rights recommendations, through the Universal Human Rights Index, should be produced and shared with the high-level political forum, emphasizing recommendations addressed to each State participating in the voluntary national review or recommendations relevant to the Goals reviewed in-depth in the meeting.

44. In his closing remarks, Mr. Kirchmeier emphasised the need for policy coherence and a global response to the pandemic. He summarized key recommendations, including on tax reforms to mobilize maximum available resources for the realization of economic, social and cultural rights and increasing public investments on essential services. In this regard, he noted the importance of changing the perspective from ‘public spending’ to ‘public investment’ as far as budgeting for health, care, education and housing is concerned. He underlined that redesigning a new social contract requires political change, leadership and action.

45. The Chair concluded the meeting by affirming the urgent need to adopt policies grounded in human rights and gender equality in the context of responding to the COVID-19 pandemic and implementing the 2030 Agenda for Sustainable Development. He reiterated the negative impacts of the pandemic on women, inadequate social protection systems, increased unpaid care work, gender pay gap, and the vulnerability of women in informal employment. Regarding Goal 17, Mr. Gberie recalled the importance of applying human rights-based and gender-transformative approaches in public-private partnerships and privatization of essential services. He also emphasized the need to provide technical cooperation and capacity building to States in order to build institutional capacity to implement human rights-based recovery and development strategies.

III. Conclusions and key messages

46. **Integrating human rights into economic policymaking is paramount to resume progress in realizing the 2030 Agenda for Sustainable Development, dismantle gender and other types of inequalities and create a renewed social contract anchored in human rights called for by the Secretary-General in Our Common Agenda.**

47. **The pandemic has emphasized the need to depart from economic ideologies that have weakened national capacity to realize human rights and produced untenable social costs, fuelling instability and amplifying mistrust towards institutions. It is vital to create an economy that invests in human rights and works for everyone, an economy that advances environmental sustainability, social justice and long-term wellbeing of people.**

48. **It is important to complement the narrow focus of Gross Domestic Product as called for by Goal 17 and Our Common Agenda and re-think how to measure the extent to which people enjoy their human rights including the right to a healthy environment.**

49. Fiscal and monetary policies should take into consideration human rights obligations so that restrictive targets for reducing government borrowing and reducing the budget deficit do not take precedence.
50. Greater dialogue is needed between economists and human rights experts to orient economic policies towards reducing inequalities and realizing human rights for all without discrimination.
51. Public spending on health, care, social protection, education and housing should be considered as an investment in people, producing wider benefits to the entire society.
52. Reversing the impacts of the pandemic requires moving from ad hoc, temporary and emergency measures to longer-term investment for the realization of economic, social and cultural rights, including universal, inclusive and human rights-based social protection systems that leave no one behind.
53. States should mobilize resources, both domestically and through international cooperation, using all the macroeconomic tools at their disposal, to invest in health care, social protection, education, housing and environmental solutions and resume progress on the 2030 Agenda. This requires, inter alia: (a) progressive taxation systems, including capital and wealth tax and abolition of poorly designed tax breaks, allowances and exemptions; (b) strengthening the capacity to collect taxes; (c) fighting tax evasion and illicit financial flows; (d) tackling corruption; (e) repositioning public expenditure (f) enhanced international cooperation and increased Official Development Assistance in line with commitment of 0.7 per cent of Gross National Income to Official Development Assistance; (g) fiscal transparency, strong civic space and scrutiny on public spending, and (h) development financing aligned with States' human rights obligations to maximise available resources for economic and social rights.
54. While many countries are on the path to recovery, the developing and least developed countries are in need of support. Multilateralism, international cooperation and solidarity are necessary to address both health-related and economic challenges.
55. The debt crisis in developing countries should be addressed through debt restructuring, international support and ensuring equitable access to COVID-19 vaccines, including introduction of a temporary waiver of relevant intellectual property rights under the Trade-related Intellectual Property Rights Agreement until the COVID-19 pandemic is contained.
56. Increased investment in public social services is important for resuming progress on Goal 5, which is an enabler for attaining all the other Goals. Transforming the care economy through more equal distribution of care responsibilities and rewarding unpaid and underpaid care workers, and ensuring gender equality in livelihood are key for gender equal recovery.
57. The pandemic has caused a significant setback in gender equality and exacerbated gender-based violence and discrimination, thus reversing the meagre progress on gender equality over recent decades. Holistic gender-transformative measures are a prerequisite for building back better and advancing Goal 5. It is critical to address the root causes of gender inequality, such as harmful social norms, gender stereotypes and structural discrimination.
58. Systems of employment should be transformed in ways that enable women and men to share paid and unpaid work equally.
59. Transitioning to environmental sustainability can be used to advance human rights and gender equality. Women's participation in the design and implementation of new energy systems is essential. Developed countries need to increase their climate finance commitments to support 'gender-just' transitions in the poorest countries, supporting the diversification of women's livelihoods impacted by environmental degradation.
60. Women and gender-diverse people, particularly those from marginalized and disenfranchised communities, continue to experience multiple and intersecting forms of

discrimination. Eliminating structural discrimination that produces gender, racial and economic inequalities is essential for building back better.

61. Upholding international labour rights is important to ensuring a gender-equal recovery as women are overrepresented in informal and precarious work.

62. Women hold only 24 per cent of the seats on the COVID-19 government taskforces for recovery and response around the world. It is vital to promote gender parity, feminist leadership and inclusion of women in decision-making processes.

63. COVID-19 recovery and implementation of the 2030 Agenda must be guided by accurate and disaggregated data, with a human rights-based approach to data collection.

64. The adverse impacts on human rights related to business activity, including in the context of trade and investment, should be addressed through human rights due diligence as well as a smart mix of measures – national and international, mandatory and voluntary – in line with the Guiding Principles on Business and Human Rights.

65. The United Nations human rights mechanisms should continue to provide guidance and recommendations on how to use the human rights framework to identify those left behind and to design policies, legislation and programmes to achieve inclusive and sustainable development. Their recommendations should be shared with the global, regional, national and local mechanisms established by the 2030 Agenda. For example, an annual compilation of human rights recommendations, through the Universal Human Rights Index, could be produced and shared with the high-level political forum on sustainable development, emphasizing recommendations addressed to each State participating in the voluntary national review or recommendations relevant to the Goals reviewed in-depth in the meeting.

66. To enhance synergies between human rights and the 2030 Agenda, States should include analysis and recommendations of the United Nations human rights mechanisms in their Voluntary National Reviews. States should also integrate the outcomes of human rights mechanisms, as regards their binding legal obligations, in national sustainable development strategies and plans. The high-level political forum on sustainable development, regional, national and local monitoring mechanisms on the Sustainable Development Goals should make use of recommendations emanating from the United Nations human rights system. The Human Rights Council-mandated independent experts should be increasingly engaged in forum processes and discussions.