Submission to the Independent Expert on foreign debt and human rights’ call for inputs on ‘The impact of economic reform policies on women’s human rights’

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1. Introduction
The Women’s International League for Peace and Freedom (WILPF) welcomes the Independent Expert’s endeavour to analyse the disproportionate impact of economic reform policies on women. WILPF has positively noted the Independent Expert’s earlier addressing of women as a distinctly affected group.¹

In preparing this submission, WILPF has drawn from some of its submissions to human rights bodies, such as to both the CEDAW review² and the Universal Periodic Review³ (UPR) of Ukraine, the UPR of Germany,⁴ and a WILPF report on post-conflict restructuring and recovery in Bosnia and Herzegovina.⁵ All of these documents are available as annexes to this submission.

¹ See for instance: Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, Development of guiding principles for assessing the human rights impact of economic reform policies, UN Index A/HRC/37/54, 20 December 2017; paragraphs 6, 30, 52, 71, 78(n).
² See also: Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, particularly on: labour rights in the context of economic reform, UN Index A/HRC/34/57, paragraph 4.
Restricting women’s meaningful political participation: The far-reaching implications of impeding women’s economic and social rights

The Independent Expert invites stakeholders to provide analysis about the impact of economic policy reforms on, inter alia, the political participation of women. The ability for women to participate and influence the decision-making processes is intimately linked and interdependent with their ability to enjoy economic and social rights. The failure to allocate sufficient resources and funds to cover social and economic rights has been perhaps the most serious and persistent obstacle to women’s participation over the past 15 years. Only two percent of aid to peace and security for fragile states in 2012-2013 targeted gender equality; and Member States have begun only limitedly to integrate gender equality into national budgets, with significant cuts in public health and social services-related expenditures. Cuts in social services will disproportionately affect women because in general women are more dependent on public resources to support their productive labour. In addition, austerity measures affect the economic independence of women, confine them to traditional gender roles and tend not only aggravate economic violence against women in intimate relationships but also tend to prevent them from being part of an active civil society community.

Particularly, WILPF research shows how conditionalities, linked to the funding by international bodies such as the EU and the International Monetary Fund (IMF), contribute to the feminisation of poverty, and the deepening of gender inequalities within the family and society as a whole. This is because firstly, women are among the primary beneficiaries of pro-social spending. For example, cutbacks in public health and social service expenditures rely on shifting the burden of care to women. Gendered social norms mean women are expected to compensate for reduced state support by spending more time to care for sick and elderly family members. This, in turn, also reduces the amount of time available for remunerated work. Secondly, due to the feminization of care in both paid and unpaid work, women tend to be employed in the sectors where most job cuts are taking place.

When analysing the impact of economic reforms on women, it is imperative to remain cognisant of the intimate interrelationship between achieving human rights, in particular economic and social rights, and austerity measures that often come along with IFIs conditionalities. Be it through pension cuts, cuts in fuel or transportation subsidies or cuts of public sector personnel: women’s opportunities for equal participation in the society are immediately threatened. Women will not be able to participate in social, political and economic processes and changes if they struggle to meet the most basic needs for themselves and their families.

 Undertaking a gendered and human rights-based analysis of the impacts of macro-economic reforms imposed by IFIs and developing gender-sensitive budgeting are therefore essential to address barriers to women’s participation. Such analysis should include: building in gender analysis of how legislation, policies, programmes and schemes meet the socio-economic, political, and other rights of women; identifying the adequacy of budget allocations to gender sensitive policies; and evaluating the impact of these actions on women and men in all of their diversity.

This submission is organised as follows. The first part provides some concrete examples of the negative impact of austerity measures on women’s human rights in the countries of Bosnia and Herzegovina (BiH), Ukraine and Greece.

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The second part highlights references by UN human rights bodies with respect to women’s human rights and economic reform policies and international human rights obligations of both Member States and international financial institutions (IFIs).

Lastly, the submission provides some recommendations to prevent economic reform policies from having a disproportionate and discriminatory impact on women.

2. Economic reforms and their Impact on women’s rights – Country-specific examples

Bosnia and Herzegovina (BiH)

Reacting to social protests in 2014, the EU adopted an initiative put forth by Germany and UK, aimed at revitalization of the BiH economy as well as the country’s EU integration process. The reforms presented in the Reform Agenda recognize “an urgent need for a sustainable, efficient, socially just and steady economic growth”, but nonetheless introduced a set of austerity measures. One of the Reform Agenda’s main goals is fiscal consolidation, meaning reduction in the government’s deficits and depth which implies massive cuts in public spending. The implementation relies on heavily conditioned lending agreements with the IFIs (IMF, the World Bank, EBRD). At the same time, BiH has very high rates of unemployment with just one in every four Bosnians in formal employment, poverty stands at 15%; and around half of the population lives in a precarious situation. Youth unemployment stands at 63%.

The process leading up to the adoption of the Reform Agenda was not transparent nor inclusive of the broader sector of civil society. The devising of the Reform Agenda was not supported by an analysis of the impact of proposed reforms on the overall equality in the society, including gender equality, and in the process of implementation of these reforms a gender- and conflict sensitive monitoring mechanisms has been absent. The reforms introduced are not gender neutral and without conflict and gender analysis informing these measures, the burden of the them will be carried by the larger portions of the BiH society, and it can be expected that women will be affected more than any other group.

The likely impact of the BiH government’s reform plan of massive reduction in the size of the public sector and cuts in civil service salaries and wages is that women, disproportionately employed in that sector, will lose their jobs. There may also be differential negative gender impacts of the reduction in wages. The contraction in the public sector will involve efficiency cuts in public services and increases in prices, which will likely be compensated for by women’s unpaid work in the household

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10 While recognising that fiscal stability and sustainability is necessary in BiH, the reform plan runs counter to a paper published by three IMF economists which issues a strong warning that harsh austerity policies can do more harm than good. There is no evidence, they argue, that fiscal consolidation leads to growth. See “Austerity policies do more harm than good, IMF study concludes” published in the Guardian on 27 May 2016.

11 Although the Reform Agenda has an “expiration” date, namely 2018 far from all reforms have been finalized and it can be expected that some sort of “renewal” of the Agenda will take place.

12 See pages 20 – 21, Ibid.
and informal economies.\footnote{See page 21, \textit{Ibid.}} Whereas the stated intention of the reform of the health care system was to create quality health services for the citizens of BiH, up until now the reform of the health sector has led to the abolition of different segments of the public healthcare sector, such as women and maternity care. In addition to limitations to access to health for all, women will be forced to absorb the deficiency in health services through labour in the household and care economy, further constraining women’s formal labour market participation.\footnote{See pages 21-22, \textit{Ibid.}}

The Reform Agenda is focused on lowering labour costs and reducing labour protections to attract foreign investors and transnational business. Reducing the cost of labour, however, does not necessarily mean more jobs or better jobs involving skill development and good working conditions.\footnote{See pages 23-24, \textit{Ibid.}} The occupational segregation of women and men is still highly gendered in BiH. Female workers are overrepresented in the low paid textile industry and service provision. Out of the registered employed women in BiH today, a bit more than 1/4 (118,574) work in the service sector.\footnote{See BiH Census 2013.} For comparison purposes, the ratio in the service sector for men is less than a 1/6 of the employed. The reforms of the labour law have led to increase in job insecurity, more temporary, part-time, non-unionised jobs with fewer benefits, lower-wages (which for many continue to be unpaid by the employer) and deterioration in the safety at work.

The women of BiH will be double-burdened by the reforms. Cutting down on public sector, as proposed by the Reform Agenda, will lead to women being disproportionately affected because they are more likely to depend on public resources in support of reproductive labour and are culturally expected to fill the gap with respect to caring labour. Effects include more women working triple shifts, the feminisation of poverty, and both short and long-term deterioration in female health and human capital. Job creation plans, mainly in the private sector, will not provide sufficient opportunities or job security for women. Most of these plans are developed without a proper gender analysis or understanding of the work demographic of women.

Adding to the complexity of ensuring the access to human rights within a context of fiscal consolidation is the fact that BiH is not just simply a poorly managed country in need of restructuring but a country that is still transitioning from war to peace, and from one economic system into another. In such a situation, the country does not only need a functional economy but an economy that can underpin a sustainable peace. It needs a peace that is created on a proper understanding of what happened; a peace that is sustained by inclusiveness, social justice and equality for all; and a peace that is reflective of and attentive to the specific needs of large portion of the society affected by the war, amongst whom women make a substantive portion.

The introduced reforms, and the overall policies of both the local government and IFIs view the progress of Bosnia and Herzegovina entirely through a false dichotomy between functional and healthy economy and social and economic rights of the people. By blindly looking at the deregulation of the market, privatization and privileging of foreign investments over socio-economic development, justice and equality the reforms are exacerbating social and gender inequalities as well as gendered violence in the society.

\footnotesize{14 See page 21, \textit{Ibid.}}
\footnotesize{15 See pages 21-22, \textit{Ibid.}}
\footnotesize{16 See pages 23-24, \textit{Ibid.}}
\footnotesize{17 See BiH Census 2013.}
In early 2014, the Government of Ukraine requested support from the IMF to restore macroeconomic stability in Ukraine. In early 2015, a revised economic reform programme was agreed between the IMF and the government, requiring the restructuring of the state debt on the terms and conditions proposed by the IMF.

Austerity measures implemented as part of IMF’s requirements include public sector cuts, welfare cuts, tax increases for individuals and the de facto elimination of fuel subsidies. These measures have impacted women disproportionately. Although Ukrainian legislation does not contain discriminatory norms on equal access for men and women to social services, the de facto distribution of resources among men and women is unequal, primarily due to a much greater level of involvement of women in the household, and their role in taking care of children and of sick and elderly family members. The fact that part of Ukraine is in armed conflict will also mean that part of the women's care work will be taken up by taking care of the victims of that conflict. Therefore, the lowering of social standards and narrowing of access to social services, arising from the armed conflict and macro-economic reforms, significantly and primarily reduces the quality of life and safety of women.

The de facto elimination of fuel subsidies has led to higher prices for gas, heating, electricity, transportation and other goods and services related to fuel use. In 2017, bills for heating were five to six times higher than in previous years. This massive increase is not matched by a corresponding increase in real wages and has affected not only marginalized groups but also the so-called ‘middle class’, who after paying utility bills have very little budget left for clothes, food and similar expenditures.

The impact of the cancellation of fuel shortages on residents in rural areas, where one third of the total population is located, and who rely more on gas boilers, coal and firewood than on central heating found in urban areas, is highly disproportionate.

In early 2017, the CEDAW Committee expressed concern about the disadvantaged status of women in rural areas in Ukraine. Rural women tend to age faster and suffer from worse health than urban women. They also tend to experience, unemployment, domestic violence and harsher living conditions including, when compared with women in urban areas and with men As a general rule in Ukraine, women earn less than men. Evidently, the disadvantaged status of rural women is further compounded by the cancellation of fuel subsidies.

Cutting, capping or freezing wages or recruitment in the public sector is one of the most clear-cut ways in which macro-economic policy can undermine gender equality; as such, policies

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20 Concluding Observations on Ukraine, UN Index CEDAW/C/UKR/CO/8, 9 March 2017; paragraph 40.

disproportionately affect women. The policy of cutting jobs in the health, education and social services sectors primarily affects women who pre-conflict constituted up to 80% of the total number of employees. While the wages in these sectors are the lowest, women employees have previously benefited from a stable income and guarantees of social protection of workers, including pensions, paid holiday, and maternity leave.

During 2014-2015, in accordance with IMF requirements 165,000 civil service jobs were cut, with overall plans of a 20% reduction in the civil service workforce. This reduction has been undertaken through, *inter alia*, the reorganization of ten and closing of eight government agencies. There are plans for further downsizing of the public sector with the goal of lowering the overall spending on salary for civil servants to around 9% of GDP in the medium term. Women comprise more than 75% of the civil service, predominantly in non-managerial positions. Accordingly, women have been disproportionately impacted - and will continue to be - by these cuts in the public sector workforce.22

In 2014, 12,000 social workers lost their jobs; many of them were women. These cuts had extremely negative consequences for both the beneficiaries of social services and the women whose jobs were cut. A year later, the State cut 25,000 healthcare professionals, again disproportionately impacting women, since the vast majority of workers in schools, hospitals and clinics are women.23 Cuts in public health and social service expenditures mean that women must spend more time taking care of sick or elderly family members; this reduces the amount of time available for remunerated work. As a result, women are usually forced to increase household income by working longer hours, usually in the lowest earning jobs, and to increase the hours of unpaid work to make up for shortfalls in public services.

Lastly, as WILPF illustrates in its 2017 submission to the UPR of Ukraine, cuts in the education sector24 and in child benefits25 and pension reforms26 have further contributed to the feminization of poverty and has had disproportionate effects on women, thereby amounting to indirect discrimination.

**Greece**27

As a response to the debt crisis, the EU-IMF bailouts totalled 240bn EUR from 2010-2014.28 In 2015, the Quartet of EU-IMF-European Central Bank and European Stability Mechanism gave Greece a third rescue pack worth 86 billion EUR. The bailouts were tied to strict conditionalities encompassing harsh austerity measures, including pension cuts, tax increases, privatisation of state assets, cutting of minimum wage, of social benefits, and of health and public sector employment.

Concrete examples of austerity measures included: the cutting of 150,000 state jobs by 2015 and freezing of public sector recruitment; freezing of public sector salaries at 2009 levels and then cutting it further; cutting workers’ minimum wage above 25 by 22% and below 25 of age by 32%, thereby legalising the payment of wages below the poverty level for young people in Greece; repealing labour allowances and benefits; cutting public spending on health at 6% of GDP; and cutting the number of doctors by at least 20% by 2013.

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24 For more information, see pages 11-12, *Ibid.*
25 For more information, see pages 13-14, *Ibid.*
26 For more information, see page 13, *Ibid.*
These austerity measures have had a substantial impact on the enjoyment of economic and social rights among the Greek population: unemployment rates were at 23.5% in 2016,\textsuperscript{29} and youth unemployment rates at skyrocketing 47.4%.\textsuperscript{30} The General Confederation of Greek Workers (GSEE) reported that out of the 1.4 million unemployed persons as of 2014, only 110,000 had received unemployment benefit, whilst the rest had not received any form of relief.\textsuperscript{31} The heavy burden placed on families and individuals due to tax increases and rising costs for health services, along with feelings of desperation has resulted in an alarming increase in suicide rates and depression.

As already highlighted by the Independent Expert himself,\textsuperscript{32} and also addressed by the European Commissioner for Human Rights,\textsuperscript{33} Greece did not take human rights concerns into account when implementing economic adjustment programmes.\textsuperscript{34}

Unsurprisingly, women’s economic and social rights have been greatly impacted. Access to the labour market has been extremely difficult for women. According to the Greek Ombudsmen, pre-existing gender inequalities and discrimination in the workplace have been exacerbated by the crisis. For example, pregnant or young women who may want to have children may find it even more difficult to find, or keep, their employment, and are faced with discriminatory practices.\textsuperscript{35} Moreover, in 2013, the unemployment gap between men and women reached almost 7 points.\textsuperscript{36} Women’s access to healthcare has also significantly worsened as a result of spending cuts and increased costs of health services.\textsuperscript{37} According to Eurostat, women’s self-reported unmet needs for medical examination have increased considerably after re-structuring programmes. The difference between the self-reported increase of unmet needs for treatment in the period from 2006-2012 lied at 44% for women, compared to 36% of the total population.\textsuperscript{38}

3. Human rights bodies’ addressing of the link between economic reform policies and women’s rights

WILPF welcomes the Independent Expert’s repeated emphasis on existing human rights obligations for international financial institutions and other international organizations,\textsuperscript{39} and Member States.\textsuperscript{40}

\textsuperscript{29} \url{https://data.oecd.org/greece.html}.

\textsuperscript{30} \url{https://data.oecd.org/unemp/youth-unemployment-rate.html}.

\textsuperscript{31} FIDH and Hellenic League for Human Rights, (n.d), ‘Downgrading rights: the cost of austerity in Greece’.

\textsuperscript{32} 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, UN Index A/HRC/31/60/Add.2; paragraph 54.


\textsuperscript{34} For more information, see page 28 of WILPF and WILPF Germany, ‘Women, Peace and Security – A review of Germany’s National Action Plan 1325.’ Submission to the UPR Working Group30th Session. Available at: \url{https://wilpf.org/wp-content/uploads/2017/12/Germany-UPR_FINAL_WEB.pdf}


\textsuperscript{36} In 2013, unemployment rates lied at 31.4% of unemployed women against 24.5% of unemployed men. This may be partly due to the closing down of small and medium sized enterprises on a massive scale. Small enterprises were an important source of female employment. See page 26 of FIDH & Hellenic League for Human Rights (n.d), ‘Downgrading rights: the cost of austerity in Greece’.

\textsuperscript{37} Koutsogeorgopoulou, V. et al., Fairly Sharing the Social Impact of the Crisis in Greece, OECD Economics Department Working Papers No. 1106, 9 January 2014.

\textsuperscript{38} Page 33 in Hellenic League for Human Rights (n.d), ‘Downgrading rights: the cost of austerity in Greece’.

\textsuperscript{39} See, for instance, page 8-10 in Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights. Development of guiding principles for assessing the human rights impact of economic reform policies, UN Index A/HRC/37/54.

See also: Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights on his mission to institutions of the European Union, UN Index A/HRC/34/57/Add.1; paragraphs 6 and 25.
The Independent Expert offers a plethora of evidence showing that the protection against discriminatory reform policies is firmly rooted in international law and numerous international instruments. This is an extremely useful reminder. In this submission, WILPF highlights some of those human rights instruments and related human rights bodies’ recommendations because of their particular relevance to women’s rights.

In CEDAW General Recommendation 35 (GR35) on gender based violence, the Committee emphasises “significant reductions in public spending, often as part of “austerity measures” following economic and financial crises, further weaken the state responses [to gender based-violence”], adding that “in the context of shrinking democratic spaces and consequent deterioration of the rule of law, all these factors allow for the pervasiveness of gender-based violence against women and lead to a culture of impunity”. The CEDAW Committee has also expressed concern about the disproportionate impact of austerity measures on women in its Concluding Observations to Slovenia, Ukraine and Greece. In particular, it has urged Ukraine to “assess the impact and counter negative effects on women through adequate measures and sufficient funding”, and to Slovenia, to “conduct a comprehensive study on the consequences of the austerity measures on women and design an action plan to mitigate the adverse effects of such measures, as well as seek assistance and support from the European Union and the International Monetary Fund for its implementation.”

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See for instance, Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights on his mission to Ukraine, UN Index A/HRC/34/57/Add.1; paragraphs 19 and 20.

See also: Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights on his mission to institutions of the European Union, UN Index A/HRC/34/57/Add.1; paragraphs 19 and 20.

Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights on his mission to institutions of the European Union, UN Index A/HRC/34/57/Add.1; paragraphs 27; 34; 35.

See also report by former Independent Expert on foreign debt Cephas Lumina: Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, Cephas Lumina, UN Index A/HRC/25/50/Add.1.

General recommendation No. 35 on gender-based violence against women, updating general recommendation No. 19, UN Index CEDAW/C/GC/35; paragraph 7.

It noted “with concern that austerity measures, adopted in an effort to stabilize public finances, have had a detrimental and disproportionate impact on women in many spheres of life”. Concluding Observations on the combined fifth and sixth periodic reports of Slovenia (2015), UN Index CEDAW/C/SVN/CO/5-6; paragraphs 33-34.

“The Committee is concerned that, as indicated in the replies to the list of issues, “the conduct of the liberal reforms gave rise to mass poverty, which made it practically impossible, especially for women, to exercise the majority of their constitutional rights”. Moreover, the Committee is also concerned that poverty has reached over 70 per cent in Ukraine, according to an assessment by the Commissioner for Human Rights, and that this may affect women disproportionately.” Concluding Observations on Ukraine (2010), UN Index CEDAW/C/UKR/CO/7; paragraph 36.

It noted “with concern that the current financial and economic crisis and measures taken by the State party to address it within the framework of the policies designed in cooperation with the European Union institutions and the International Monetary Fund (IMF) are having detrimental effects on women in all spheres of life. The Committee further notes that very few studies and evaluations have been conducted to monitor the gender-specific effects of the financial crisis.” Concluding Observations on the seventh periodic report of Greece (2013), UN Index CEDAW/C/GRC/CO/7; paragraph 6.

Concluding Observations on Ukraine (2010), UN Index CEDAW/C/UKR/CO/7; paragraph 37.

Concluding Observations on the combined fifth and sixth periodic reports of Slovenia (2015), UN Index CEDAW/C/SVN/CO/5-6; paragraph 8.
The Human Rights Committee has equally expresses concerns in its Concluding Observations to Greece about the disproportionate impact on women of austerity measures. In particular, the Committee has recommended that Greece “strengthen its efforts to address the impact of the economic crisis on women and to expand existing programmes aimed at addressing unemployment among women.”

The Committee on Economic, Social and Cultural Rights also addresses the impact of economic reforms on women’s human rights in its Concluding Observations to Spain as well as in a statement on public debt and austerity measures. In particular, the Committee has recommended to Spain “to ensure that all the austerity measures adopted reflect the minimum core content of all the Covenant rights and that it take all appropriate measures to protect that core content under any circumstances, especially for disadvantaged and marginalized individuals and groups” and to “compile disaggregated statistical information with a view to identifying the individuals and groups affected (...).”

The Special Rapporteur on extreme poverty and human rights has also highlighted the disproportionate impact of austerity measures on women in education and access to health care services.

Furthermore, the UN Working Group on the Issue of Discrimination against Women in Law and Practice has addressed the impact of austerity measures that exacerbate inequalities and reduce social protection floors. The Working Group has reported that “the overall picture is one of disparate impact on women, with deepening economic insecurity, an increase in precarious employment and a heavier burden of unpaid care work. (...) Furthermore, in many crisis countries, women are disparately made redundant by a reduction in public service jobs. In times of financial crisis, social security guarantees are often undermined by austerity measures. The reduction of budgets for care facilities, unemployment benefits, income maintenance and pensions all disparately impact women, who are usually responsible for unpaid care functions and who constitute a majority of the poor.” At the same time, the Working Group has emphasised “that economic crisis merely accentuates existing structural economic disadvantages for women” and that such crises can be an

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47 “In particular the high unemployment rate of women, which exceeds 28 per cent (compared with 21.5 per cent for men) (arts. 2-3 and 26). Concluding Observations on the second periodic report of Greece, UN Index CCPR/C/GRC/CO/2; paragraph 7.

48 Ibid.; paragraph 8.

49 “The Committee expresses concern that the levels of effective protection for the rights enshrined in the Covenant have been reduced as a result of the austerity measures adopted by the State party, which disproportionately curtail the enjoyment of their rights by disadvantaged and marginalized individuals and groups, especially (...) women, (...). Concluding Observations on Spain, UN Index E/C.12/ESP/CO/5; paragraph 8.

50 “Reductions in the levels of public services or the introduction of or increase in user fees in areas such as childcare, and preschool education, public utilities and family support services have a disproportionate impact on women, and thus may amount to a step backwards in terms of gender equality (arts. 3 and 10).” Public debt, austerity measures and the International Covenant on Economic, Social and Cultural Rights, Statement by the Committee on Economic, Social and Cultural Rights, UN Index E/C.12/2016/1 (2016); paragraph 2.

51 Concluding Observations on Spain, UN Index E/C.12/ESP/CO/5; paragraph 8.

52 “Austerity measures include cuts in social spending, which tend to have a greater impact on women’s and girls’ access to education and health services. Trends indicate that more girls than boys are withdrawn from school to help with household work, reinforcing the gender gaps in education.” Report of the Independent Expert on the question of human rights and extreme poverty, UN Index A/64/279; paragraph 40.

53 “Vulnerability and economic disadvantage for women are exacerbated by macroeconomic policies that increase inequalities and reduce social protection floors. This is clearly visible in periods of economic crisis, particularly where governments adopt austerity measures.” Report of the Working Group in the issue of discrimination against women in law and practice, UN Index A/HRC/26/39; paragraph 29.

opportunity to shape new gender equality policies that challenges the entrenched economic status quo.\textsuperscript{55}

4. Recommendations and Good Practices

The UN Working Group on the Issue of Discrimination against Women in Law and Practice cites some country-specific counter-cyclical approaches to reform policies: “The Swedish recovery programme focused on avoiding labour market exclusion, particularly for women, and maintaining paid parental leave and day-care subsidies, recognized as particularly beneficial to women workers. Iceland stands out as a pioneer in adopting policies to protect women in the recent crisis, mainstreaming gender in its recovery measures, and appointing a working group to evaluate the impact of the economic crisis from a gender perspective and ensure that gender equality principles are reflected in State-led initiatives to restore the economy.” According to the Working Group, this has helped to “reduce the depth and duration of the impact and leverage a more rapid recovery.”\textsuperscript{56}

WILPF strongly supports the Independent Expert’s suggestions for elements to be included in the Guiding Principles for assessing the human rights impact of economic reform policies. These include: the absolute need of timely, credible and disaggregated data;\textsuperscript{57} assessments that identify discriminatory impacts;\textsuperscript{58} the complementation of debt sustainability analyses with human rights impact and social sustainability assessments;\textsuperscript{59} carrying out cumulative, rights-based impact assessments;\textsuperscript{60} to ensure the meaningful participation of affected groups, including women;\textsuperscript{61} and to ensure strict standards for transparency and accountability.\textsuperscript{62}

WILPF argues that there is sufficient legal precedent to establish the international responsibility for violations of the economic and social rights of individuals within a state that has implemented IFIs conditions for economic reform:

- On the host state which bears the primary responsibility for the guarantee of all human rights

- On Member States of the World Bank/IMF where they have failed to take measures to prevent or ameliorate violations of economic and social rights which result from conditionalities of IFIs.

We also suggest that there is sufficient legal precedent to ground an argument that:

- That the World Bank/IMF as legal entities, should be responsible for violations of economic and social rights and sex and gender-based discrimination incurred through implementation of its demands.

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\textsuperscript{57} Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, Development of guiding principles for assessing the human rights impact of economic reform policies, UN Index A/HRC/37/54, 20 December 2017; paragraphs 75 and 78(h).
\textsuperscript{58} Ibid. paragraph 78(c)
\textsuperscript{59} Ibid. paragraph 78(f)
\textsuperscript{60} Ibid. paragraph 78(l)
\textsuperscript{61} Ibid. paragraph 78(n)
\textsuperscript{62} Ibid. paragraph 78(o).
In light of this, WILPF highlights the following recommendations:

**Member States of IFIs should:**

- In line with their international human rights obligations, ensure that human rights and gender impact assessments are conducted before supporting and approving adjustment programmes in other countries.

- Make sure that gender and human rights impact assessments are transparent, ensure community participation and consultation and include, at a minimum, an evaluation of past failures to protect economic, social and cultural rights and *ex ante* forecasts of the social and human rights impacts of particular adjustment measures;

- Ensure, as a成员 of the relevant international organisations, the review of economic reform policies and adjustment measures to ensure they do not undermine the progressive realization of economic, social and cultural rights, giving priority to safeguarding the enjoyment of minimum essential levels of economic and social rights by all individuals disproportionately impacted;

- Ensure, as a member of the relevant international organisations, the development of guidelines for comprehensive human rights and social impact assessment of adjustment programmes;

- Make policy changes and decisions, as a member of the relevant international organisations, that are based on ongoing assessments during the implementation phase, and ensure mitigation strategies to prevent violations of rights including violations of economic, social and cultural rights linked to conditionalities.

**Recipient States should:**

- Ensure that all internal resources have been utilised, for example, through reallocation of resources from military spending before seeking external financial assistance;

- Review economic reform policies and adjustment measures to ensure they do not undermine the progressive realization of economic, social and cultural rights, giving priority to safeguarding the enjoyment of minimum essential levels of economic and social rights by all individuals disproportionately impacted;

- Comply with the principle of non discrimination in relation to the continued provision of State services to fulfil economic, social and cultural rights;

- Develop guidelines for comprehensive human rights and social impact assessment of adjustment programmes;

- Ensure provision for policy changes based on assessments and ensure mitigation strategies to prevent violations of rights in particular violations of economic, social and cultural rights linked to conditionalities;

- Design specific interventions to leverage opportunities for women’s economic empowerment and ensure that they are involved in the design of those strategies and programmes, as active participants in the formulation and implementation of such policies;
• ensure that there are structures in place to enable real time knowledge transfer to identify progress and impact to ensure any negative impact can be identified and appropriate measures taken to redress violations.