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RECOMMENDATIONS TO STATES TO FINANCE ECONOMIC, SOCIAL AND CLIMATE JUSTICE

Multiple crises – including armed conflict, climate change, economic instability and inequality, and the enduring impacts of the Covid-19 pandemic – have had catastrophic consequences on people's economic and social rights. These crises also highlight the importance of international cooperation and solidarity: no country can respond alone; collective action is needed. This is not just a moral imperative; states that have adequate resources have a human rights obligation to provide international assistance and cooperation to other states who need it in order to guarantee economic and social rights.

Discussions on development aid, debt structure, climate finance and tax policy may seem remote from people's lives, but decisions made in global fora have tangible impact on economic and social rights all over the world. As the world's largest human rights organization, Amnesty International follows and seeks to influence seemingly technocratic global processes which – while insufficient to ensure rights realization, may result in decisions that limit spending on economic and social rights and climate justice.

Multiple discussions are ongoing in a variety of fora regarding the reform of international financial institutions (for example, the World Bank) and international aid to make it more agile and fit for purpose. In this context, this document outlines a range of actions states should take to fulfil their human rights obligations, particularly their economic and social human rights obligations. This includes commitments to (I) increasing development and humanitarian assistance, (II) addressing the ongoing debt crisis to free up more fiscal space for social spending, (III) strengthening global tax cooperation and (IV) increased, effective and equitable climate financing. Furthermore, it is crucial that states have both the resources and the fiscal space to support the realization of human rights, especially in countries experiencing shocks and crises, keeping in mind the needs of marginalized groups and those who have experienced systemic discrimination. To this end, states should support the full realization of human rights, including for example, by (V) providing funding and policies for universal health coverage and pandemic preparedness, and (VI) universal social protection in all countries. These issues are interrelated, as bilateral assistance, tax income, climate finance, and debt servicing costs all influence the degree of human rights harm associated with the current polycrisis.

The recommendations in this document are the basis of Amnesty International's advocacy at multiple international, regional and national fora where these issues are being discussed, including during the G7 and G20 processes, the PACT Summit (an international summit on financing to be held in Paris in June 2023), and the 28th Conference of the Parties of the United Nations Framework Convention on Climate Change (COP28).

KEY MESSAGES

The polycrisis directly harms human rights, and undercuts state capacity to protect and fulfil economic and social human rights. The key messages below relate to obligations of countries at all levels of income to ensure economic and social rights realization.

- No country can respond to the ongoing multiple crises alone. States who are able to, have a human rights obligation to **provide international assistance and cooperation** to other states who need it in order to guarantee economic and social rights.

- Coordinated international action offering debt relief can transform the ability of governments to invest in economic development, climate action and social protection. All creditors – states, private creditors, and international financial institutions - should cooperate to ensure timely **debt relief for all countries in and at risk of debt distress**, and consider all options for such relief including debt restructuring and/or cancellation.

- There is an urgent need to effectively address the loss of potential tax revenue whether because of inefficiencies, harmful tax incentives or tax abuse. Loss of tax revenue makes it harder for governments to engage in essential spending on health, social protection, and pandemic preparedness. States should commit to the **development of a UN Tax Convention** to address current problems and to create a **fair global tax governance structure**.

- Wealthy states must **substantially increase their future contributions to climate finance**, which currently includes funding for climate change mitigation and adaptation, and collectively meet this year the already agreed goal of raising at least USD 100 billion annually, including by meeting previous shortfalls, **funded primarily through grant funding rather than loans**. They should also commit to a much higher goal from 2025 onwards, based on scientific evidence and on the full needs of developing countries.

- The **Loss and Damage Fund** must be operationalized by COP28 and provided with **adequate and additional financial resources** to remedy climate-induced loss and damage in lower-income countries, ensuring the most affected groups, including women, Indigenous peoples, children and other marginalized groups, can effectively access resources and other remedies.

- States should invest in **universal health coverage globally** and make structural **changes to global trade rules and intellectual property protections** to ensure the world can withstand future pandemics without leaving anyone behind.

- Social protection programmes must be urgently scaled up globally so people's right to social security can be guaranteed. States should **support and adequately fund the setting up of a global social protection fund** as advocated for by the International Labour Organization and the UN Special Rapporteur on Extreme Poverty and Human Rights.

I. INCREASE DEVELOPMENT AND HUMANITARIAN ASSISTANCE

The compounded impacts of ongoing crises – the so-called polycrisis - have meant humanitarian and developmental needs have dramatically increased, as have the gaps in funding for them. For example, the war in Ukraine and climate change have led to inflation in prices for food grains and transport, thus increasing the costs of humanitarian aid. The Global Humanitarian Overview for 2023 reports that "Expanding global humanitarian needs, rising operational costs and commodity prices and high inflation in 2023 are contributing to a significant rise in requirements. For example, the World Food Programme's monthly food procurement costs are now 44 per cent higher than before the pandemic."[1] Yet, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) received only 57.5% of the total funding requirements for humanitarian assistance in 2022.[2]

Similarly, progress towards meeting the Sustainable Development Goals (SDGs) has been halted and even reversed, with an additional 93 million people having been pushed into extreme poverty since 2020 as a result of the Covid-19 pandemic and the impact of Russia's invasion of Ukraine.[3] According to the Organisation for Economic Co-operation and Development (OECD) and the UN Development Programme (UNDP), the pre-Covid-19 annual SDG financing gap was USD 2.5 trillion: USD 500 billion in low-income countries, and USD 2 trillion in other developing countries.[4] This has since increased. In 2023, the OECD stated that

[1] United Nations Office for the Coordination of Humanitarian Affairs (OCHA), *Humanitarian Action: Analysing Needs and Responses, At a Glance*, November 2022, https://humanitarianaction.info/article/glance-0
[2] OCHA, "Appeals and response plans 2022", Financial Tracking Service, https://fts.unocha.org/appeals/overview/2022
[3] United Nations, *The Sustainable Development Goals Report 2022,* https://unstats.un.org/sdgs/report/2022/The-Sustainable-Development-Goals-Report-2022.pdf, p. 3.
[4] Organisation for Economic Co-operation and Development (OECD) and United Nations Development Programme (UNDP), *Closing the SDG Financing Gap in the COVID-19 Era: Scoping Note for the G20 Development Working Group*, 27 October 2021, https://www.oecd.org/dev/OECD-UNDP-Scoping-Note-Closing-SDG-Financing-Gap-COVID-19-era.pdf

after the pandemic, the SDG "financing gap has widened from USD 2.5 trillion to at least USD 3.9 trillion per year, and is estimated to increase by USD 400 billion per year in 2020 to 2025."[5]

States have an obligation to provide international assistance and cooperation, to the extent possible, to help other states realize their economic and social rights.[6] In a resolution adopted in October 1970, the UN General Assembly proclaimed that "[e]ach economically advanced country will progressively increase its official development assistance to the developing countries and will exert its best efforts to reach a minimum net amount of 0.7% of its gross national product at market prices by the middle of the Decade."[7] Yet over 50 years later, the 2022 ODA total is equivalent to only 0.36% of Development Assistance Committee (DAC) donors' combined gross national income (GNI). Only five countries met or exceeded the 0.7% target in 2022.[8]

In this context, we ask states to:

- **Increase grant-based official development assistance to reach a minimum amount of 0.7% of their gross national income, and humanitarian assistance, to support people in all countries to realize the minimum, essential levels of their economic and social rights.**
- **Ensure that the specific needs of marginalized groups and/or those facing discrimination, including multiple and intersectional discrimination on the grounds of but not limited to gender, race, disability, age, ethnic and other identity, nationality, immigration status and/or socio-economic status, are accounted for, and that there is genuine participation of impacted persons and accountability in the delivery of aid.**
- **Urgently fill the enormous funding gap in the achievement of the SDGs to ensure that all goals and targets are on track to meet both immediate needs and 2030 commitments.**

II. ADDRESS THE GROWING DEBT CRISIS

Growing levels of debt are a serious global concern. More than 60% of low-income countries and over 25% of emerging market nations are in, or at risk of, debt distress, according to the International Monetary Fund (IMF).[9] UNDP has said that 54 countries, home to half the world's poorest people, need urgent debt relief.[10] The climate crisis, together with weaknesses of the current financial system, are sending lower- and middle-income countries further into debt, as additional loans are often the only option to finance loss and damage caused by climate change.[11]

Unsustainable levels of debt can have a grave impact on states' ability to fulfil human rights. The cost of servicing existing debt limits and diverts available resources away from crucial social spending and spending on climate action, including climate change adaptation and just transition away from fossil fuels. In Sri Lanka, for example, in 2020, 71.4% of government revenue went to interest payments, compared with a global average of 6%.[12] Recent figures from Debt Justice show that lower-income country debt payments for 91 countries have grown from 6.6% of government revenues in 2011 to 16.3% in 2023.[13] According to Oxfam, in 2022, debt servicing for all the world's poorest countries is estimated at USD 43 billion, and in 2021, debt represented 171% of

[5] *Global Outlook on Financing for Sustainable Development 2023, 10 November 2022,* https://read.oecd-ilibrary.org/finance-and-investment/global-outlook-on-financing-for-sustainable-development-2023_fcbe6ce9-en#, p. 6.
[6] Article 2(1) of the International Covenant on Economic, Social and Cultural Rights (ICESCR) states: Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and cooperation, 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, including particularly the adoption of legislative measures.
[7] UN General Assembly (UNGA), "International Development Strategy for the Second United Nations Development Decade", Resolution 2626 (XXV), adopted on 24 October 1970, para. 43.
[8] OECD, "Official Development Assistance (ODA) in 2022, by members of the Development Assistance Committee (preliminary data)", Official Development Assistance (ODA), https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/official-development-assistance.htm. The five countries are Denmark, Germany, Luxembourg, Norway and Sweden.
[9] International Monetary Fund (IMF), *CGD Talks: Compound Crises Call for Decisive Action*, 13 September 2022, https://www.imf.org/en/News/Articles/2022/09/14/tr091322-cgd-transcript. The IMF does not have an established definition of what an 'emerging market' is. More information about how countries are classified is available here: https://www.imf.org/external/pubs/ft/fandd/2021/06/the-future-of-emerging-markets-duttagupta-and-pazarbasioglu.htm
[10] UNDP, "50 percent of world's poorest need debt relief now to avert major systemic development crisis, warns UN Development Programme", 11 October 2022, https://www.undp.org/press-releases/50-percent-worlds-poorest-need-debt-relief-now-avert-major-systemic-development-crisis-warns-un-development-programme
[11] Action Aid, "The Vicious Cycle - Connections Between the Debt Crisis and Climate Crisis" 10 April 2023, https://actionaid.org/publications/2023/vicious-cycle
[12] Amnesty International, "*We Are Near Total Breakdown": Protecting the Rights to Health, Food and Social Security in Sri Lanka's Economic Crisis* (Index: ASA 37/6052/2022), 4 October 2022, https://www.amnesty.org/en/documents/asa37/6052/2022/en/
[13] Debt Justice, "Lower income country debt payments to hit highest level in 25 years", 11 April 2023, https://debtjustice.org.uk/press-release/lower-income-country-debt-payments-set-to-hit-highest-level-in-25-years. Debt Justice figures include "91 countries classified as low or lower middle income by the World Bank, or as a Small Island Developing State by the UN, where data is available".

all spending on healthcare, education and social protection combined for low-income countries.[14] Amnesty International has advocated for essential and timely debt relief to create much-needed fiscal space for social spending in several countries.[15]

Coordinated international action offering debt relief can transform the ability of governments to invest in economic development, climate action and social protection. The debt crisis has been acknowledged in several key fora this year. In February 2023, the G20 Finance Ministers' Meeting recognized the "urgency to address debt vulnerabilities" globally.[16] In April 2023, the Global Sovereign Debt Roundtable (GSDR), met at the IMF/World Bank Spring Meetings, to discuss debt sustainability and restructuring challenges and find ways to address them.[17] There is no evidence, however, that these meetings have resulted in actions being taken to ensure timely debt relief is available for countries. Further, current international efforts to address debt crises have been inadequate. For example, only three countries have made a request under the Common Framework for Debt Treatments - an agreement of the G20 and Paris Club countries to coordinate and cooperate on debt treatments for up to 73 low-income countries - and only one has reached an agreement.

In this context, we ask states to:

- **Ensure timely debt relief for all countries in and at risk of debt distress, and consider all options for such relief including debt restructuring and/or cancellation.**
- **Strengthen coordination between multilateral, bilateral and private creditors to offer debt relief to all countries in or at risk of debt distress, which includes:**
  - **Reforming the Common Framework for Debt Treatments, including making the process more efficient, transparent, inclusive, and timely.**
  - **Ensuring more countries are eligible for comparable relief, and that more creditors participate in debt restructure and relief efforts.**
  - **Take steps to ensure that loan agreements provide for the suspension of payments in times of crises, including extreme weather and climate events and other disasters and economic crises.**
- **Refrain from stipulations in debt agreements that may undermine governments' ability to meet their economic, social and cultural rights obligations, including in relation to the climate crisis.**
- **Ensure that the terms of bilateral, multilateral and private sovereign lending are transparent and available for and subject to public scrutiny.**

III. STRENGTHEN GLOBAL TAX COOPERATION

Global tax cooperation can play a significant role in ensuring that countries can mobilize enough resources to realize human rights. Taxation has been recognized by the UN Department of Economic and Social Affairs (UNDESA) as the most sustainable form of revenue generation.[18] Yet, many governments do not generate as much revenue through tax as they intend, because of inefficiencies, harmful tax incentives or tax abuse including harmful tax competition and illicit financial flows.[19] The potential gains of effectively addressing these losses are enormous - it is estimated that nearly USD 500 billion is lost every year to tax abuse, including USD 45 billion at the expense of low-income countries.[20] Upper-middle-income countries and high-income countries enable 98% of global tax abuses impacting Africa and Latin America the most, who as a result lose an annual USD 26 billion (7% of tax revenue) and USD 43 billion (4.2% of tax revenue) to tax abuse, respectively,[21] or the equivalent of nearly half

[14] Oxfam International, *Profiting from Pain*, 30 June 2022, Oxfam Media Briefing, https://www.oxfam.org/en/research/profiting-pain, p. 6.
[15] Amnesty International, *Resuscitation Required – The Greek Health System After a Decade of Austerity* (Index: EUR 2/2176/2020), 28 April 2020, https://www.amnesty.org/en/documents/eur25/2176/2020/en/; Amnesty International, "*We Are Near Total Breakdown": Protecting the Rights to Health, Food and Social Security in Sri Lanka's Economic Crisis* (Index: ASA 37/6052/2022), 4 October 2022, https://www.amnesty.org/en/documents/asa37/6052/2022/en/; Amnesty International, *"We just watched COVID-19 patients die": COVID-19 exposed Somalia's weak healthcare system but debt relief can transform it* (Index: AFR 52/4602/2021), 18 April 2021, https://www.amnesty.org/en/documents/afr52/4602/2021/en/
[16] G20, *G20 Chair's Summary and Outcome Document First G20 Finance Ministers and Central Bank Governors Meeting Bengaluru*, 24-25 February 2023, https://www.g20.org/en/media-resources/press-releases/february-23/csod/
[17] IMF, "Global sovereign debt roundtable co-chairs press statement", 12 April 2023, Press Release No. 23/117, https://www.imf.org/en/News/Articles/2023/04/12/pr23117-global-sovereign-debt-roundtable-cochairs-press-stmt
[18] UN Committee of Experts on International Cooperation and Tax Matters, Report: *The Role of Taxation and Domestic Resource Mobilization in the Implementation of the Sustainable Development Goals*, 3 October 2018, UN Doc. E/C.18/2018/CRP.19.
[19] OECD, *Harmful Tax Competition: An Emerging Global Issue*, 1998, https://doi.org/10.1787/9789264162945-en
[20] Tax Justice Network, *The State of Tax Justice 2021*, 16 November 2021, https://taxjustice.net/reports/the-state-of-tax-justice-2021/
[21] Tax Justice Network, *The State of Tax Justice 2020: Tax Justice in the time of COVID-19*, 20 November 2020, https://taxjustice.net/reports/the-state-of-tax-justice-2020/

(48%) of their public health budgets.[22]

Furthermore, global tax rules have long disproportionately disadvantaged lower-income countries and perpetuated inequalities because these rules were designed in non-inclusive ways that benefit wealthy states. The most recent example is the 2021 OECD Inclusive Framework on Base Erosion and Profit Shifting deal, which set global corporate minimum tax of 15% of the residual profit of the largest and most profitable multinational enterprises (MNEs).[23] Whilst the proposed new global rate may appear to be a significant step forward in addressing tax avoidance by multinational companies, in it is estimated that the wealthy G7 countries will take more than 60% of this additional tax generated..[24] This is for two reasons. Firstly, because the minimum 15% tax rate is seen as too low to incentivize the reduction of profit shifting given that, as of 2021, a number of countries in Latin America and Africa had average corporate tax rates of 26% and 27%.[25] Secondly, under the OECD deal most of the additional tax revenues will go to multinational corporations' (MNCs) home countries, not to low- or middle-income "source" countries where these companies do business and generate profits.[26]

Consequently, a fairer and more inclusive alternative was voted as a UN General Assembly Resolution in December 2022.[27] The Resolution called for the UN to commence a process with the ultimate aim of creating a global treaty and monitoring mechanisms.[28]

In this context, we ask states to commit to the development of a UN Tax Convention that would provide a framework to:

- **Comprehensively address the problem of both illicit financial flows (IFFs) and commercial practices such as egregious and aggressive tax avoidance with a view to enabling greater domestic resource mobilization particularly in low-income countries to realize human rights.**
- **Create a global tax governance structure that is fair, transparent and has built in accountability mechanisms including an Intergovernmental UN Tax Commission with equal representation from each state party and that would aim to harmonize effective fiscal practices and policies based on human rights law and standards.**

IV. COMMIT TO INCREASED, MORE EFFECTIVE AND EQUITABLE CLIMATE FINANCING

Since 2009, wealthy countries[29] have committed to mobilize USD 100 billion a year between 2020 and 2025 to support developing countries to reduce greenhouse gas emissions (climate change mitigation) and adapt to the unavoidable impacts of climate change (climate change adaptation). They committed to mobilize these resources from a "wide variety of sources, public and private, bilateral and multilateral, including alternative sources of finance."[30]

Wealthy countries have so far failed to meet this commitment. According to the most recent estimates from the OECD, climate finance from wealthy countries amounted to USD 83.3 billion in 2020.[31] Of these funds, 73% were in the form of loans as opposed to grants, which increases developing countries' debt and obligations to donors and reduces the resources available to fulfil human rights in the country. Loans are particularly inappropriate for climate adaptation; building infrastructure to help developing countries to weather climate change created by high emitting countries will not result in profits that can be used to pay back the loans.

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[22] Tax Justice Network, *The State of Tax Justice 2021* (previously cited).
[23] Only a small part of the global profits of the largest and most profitable 100 or so multinationals will be reallocated given the requirement of a minimum profit margin of 10% in the respective markets. It is estimated that this will only generate less than USD 10 billion of additional global revenue per year.
[24] Tax Justice Network, "Global minimum corporate tax: questions grow over OECD commitment to 'inclusive' reforms", 5 July 2021, https://taxjustice.net/2021/07/05/global-minimum-corporate-tax-questions-grow-over-oecd-commitment-to-inclusive-reforms/
[25] OECD, *Corporate Tax Statistics: Third Edition*, 2021, https://www.oecd.org/tax/tax-policy/corporate-tax-statistics-third-edition.pdf
[26] José Antonio Ocampo and Tommaso Faccio, "How to Secure a Fairer Global Tax Deal", 7 July 2021, Project Syndicate, https://www.project-syndicate.org/commentary/making-the-oecd-global-corporate-tax-agreement-fairer-by-jose-antonio-ocampo-and-tommaso-faccio-2021-07/
[27] Guardian, "UN agrees global tax rules resolution giving developing nations greater say", 23 November 2022, https://www.theguardian.com/world/2022/nov/23/un-agrees-global-tax-rules-resolution-giving-developing-nations-greater-say
[28] European Network on Debt and Development (Eurodad), "Proposal for a United Nations convention on tax", 10 March 2022, https://www.eurodad.org/un_tax_convention
[29] Under the UN Framework Convention on Climate Change (UNFCCC) and the Paris Agreement, all industrialized countries, so-called "developed countries" except economies in transition such as the Russian Federation, the Baltic States, and several Central and Eastern European States, have the obligation to provide climate finance to developing parties. Other parties are encouraged to provide or continue to provide such support voluntarily. Under human rights law, all states in a position to do so must provide international cooperation and assistance for the realization of economic, social and cultural rights.
[30] UNFCCC, *Report of the Conference of the Parties on its fifteenth session, held in Copenhagen from 7 to 19 December 2009 Addendum*, Decision 2/CP.15, 30 March 2010, UN Doc. FCCC/CP/2009/11/Add.1, para. 8.
[31] OECD, *Aggregate Trends of Climate Finance Provided and Mobilised by Developed Countries in 2013-2020*, 2022, https://www.oecd.org/climate-change/finance-usd-100-billion-goal

Even if the USD 100 billion a year target is reached, it is estimated to represent only a fraction of the finance needed and is therefore wholly inadequate to protect human rights in the face of the climate emergency.[32] Currently, negotiations are ongoing under the UN Framework Convention on Climate Change (UNFCCC) to set what is described as a "New Collective Quantified Goal" on climate finance for the post-2025 period.

Moreover, lower-income countries are already bearing enormous costs due to the impacts of climate change that cannot or will not be prevented ("loss and damage"); the projected economic cost of loss and damage is estimated to be in the range of several hundred billions a year by 2030 for developing countries.[33] Wealthy countries have so far largely failed to provide additional and dedicated financial resources to developing countries to remedy climate-induced loss and damage. It was only at COP27, in November 2022, that a Loss and Damage Fund was established. It is crucial that the Fund is rapidly made operational and that wealthy countries contribute adequately. Funds for loss and damage must be additional to resources already committed for overseas development assistance and climate change mitigation and adaptation. They should also be in the form of grants, as opposed to loans, to avoid further debt creation for countries that are often highly indebted already.

In this context, we ask wealthy countries to:[34]

- **Commit new and additional climate finance to developing countries for human rights-consistent mitigation and adaptation measures in order to reach not just the USD 100 billion annual goal but also provide the cumulative amount of 600 billion USD over the period 2020-2025, which would make up for earlier gaps.**
- **Commit to increase financing for climate change adaptation in developing countries to achieve a balance between mitigation and adaptation funding, and present a clear plan to do so and to achieve and surpass the goal set at COP26 to at least double adaptation finance from 2019 levels by 2025, taking into account that a doubling of 2019 adaptation finance would still be insufficient to enable developing countries to support people to adapt to climate change.**
- **Adopt a New Collective Quantified Goal for international climate finance from 2025 that:**
  - **is based on scientific evidence and on the full needs of developing countries, including for loss and damage;**
  - **includes sub-goals for mitigation, adaptation, and loss and damage;**
  - **ensure resources mobilized toward this goal are new and additional to previous commitments for international development and humanitarian assistance;**
  - **ensure that resources under the new goal are provided largely in the form of grants instead of loans, particularly for adaptation and loss and damage;**
  - **ensure that resources are allocated to support human rights-consistent climate initiatives that redress imbalances of power and discriminations, including in the access to funding.**
- **Operationalize the Loss and Damage Fund by COP28 in a manner consistent with human rights, particularly by ensuring it is rooted in human rights principles, has the objective to provide effective remedy to those most affected by the climate crisis and provides for the meaningful participation of affected communities and Indigenous peoples.[35]**
- **Provide adequate and additional financial resources to developing countries, particularly through the newly-established Loss and Damage Fund once it is operational, to remedy climate-induced loss and damage, ensuring most affected groups, including women, Indigenous peoples, children and other marginalized groups can effectively access resources and other form of remedies.**
- **Ensure that finance to lower-income countries for climate change mitigation, adaptation and loss and damage is in the form of grants rather than loans, in order not to create new debt.**
- **Ensure that climate finance for mitigation, adaptation and loss and damage is new and additional to existing commitments for overseas development assistance and existing financial commitments.**

V. STRENGTHEN UNIVERSAL HEALTH COVERAGE AND PANDEMIC PREPAREDNESS

The Covid-19 pandemic demonstrated how important it is for the international community to prioritize universal health coverage

[32] According to information compiled by the UNFCCC's Standing Committee on Finance, 78 of 153 Nationally Determined Contributions (NDCs) have costed needs, and these amount to USD 5.8–5.9 trillion up until 2030. Only 11% of the costed needs specify whether finance has to be domestic or international; of these USD 502 billion is identified as needs requiring international sources of finance. See UNFCCC Standing Committee on Finance, First Report on the Determination of the Needs of Developing Country Parties Related to Implementing the Convention and the Paris Agreement, 2021, para. 16, https://unfccc.int/topics/climate-finance/workstreams/needs-report . These figures were as of 31 May 2021.
[33] Heinrich Böll Stiftung, "Unpacking finance for Loss and Damage: Differentiating finance types, developing countries' needs and the lessons from the Covid-19 pandemic", https://us.boell.org/en/unpacking-finance-loss-and-damage
[34] For more detailed recommendations to states ahead of the Bonn UN Climate Change Conference and COP28, see Amnesty International, *Recommendations to Parties to the UNFCCC on Human Rights Consistent Climate Action in 2023* (Index: IOR 40/6785/2023), 24 May 2023, https://www.amnesty.org/en/documents/ior40/6785/2023/en/
[35] For more detailed recommendations, see Amnesty International and Centre for International Environmental Law, *Human Rights as a Compass for Operationalizing the Loss and Damage Fund* (Index: IOR 40/6463/2023), 21 February 2023, https://www.amnesty.org/en/documents/ior40/6463/2023/en/

and pandemic preparedness. In discussions on expanding fiscal space and the role of the private sector in the upcoming Summit and other events, it is crucial for participants to emphasize and commit to directing investment to realizing universal health coverage, and to making sure that international cooperation towards pandemic preparedness is strengthened.

Universal health coverage (UHC) is an integral component of the right to health. Goal 3 of the SDGs addresses universal health coverage, including financial risk protection, access to quality essential healthcare services and "access to safe, effective, quality and affordable essential medicines and vaccines for all."[36] The Covid-19 pandemic, however, had significant adverse impacts on progress towards this goal,[37] leading to setbacks in public health gains made in the last decades.[38] For instance, UNICEF reported that 23 million children missed basic routine vaccinations in 2020 alone, and 17 million of these children did not receive a single vaccine.[39] Likewise, the World Health Organization (WHO) reported that in 2021, 90% of 129 countries surveyed in the third round of WHO's Global pulse survey on continuity of essential health services during the Covid-19 pandemic still faced ongoing disruptions to health systems, nearly two years into the pandemic.[40] In addition to the health systems stress caused by the Covid-19 pandemic the funding for universal health coverage is inadequate: in 2019, the World Bank estimated that in 2030 there would be a UHC financing gap of USD 176 billion in the 54 poorest countries.[41] Moreover, reliance on donor funding may result in adequate funding for select areas of Universal Health Coverage, and inadequate funding in other areas. Countries relying on aid to fund communicable disease treatment and prevention often lack the resources to address routine health services such as blood pressure, glucose and cholesterol monitoring, or comprehensive sexual and reproductive healthcare.

In the context of future pandemic preparedness, the experience of the Covid-19 pandemic also set a worrying precedent for the ability of governments around the world to address public health emergencies by ensuring an adequate and timely supply of life-saving health products. Global trade rules and intellectual property protections were a significant barrier to ensuring that all people could access health products in a timely manner. For example, from the start of the pandemic, experts warned that flexibilities in the Agreement on Trade-Related Aspects of Intellectual Property Rights – provisions that allow states to take measures to address public health emergencies, such as issuing compulsory licenses that would allow a company to produce a drug without following intellectual property rules - were inadequate to ensure timely access to Covid-19 vaccines as these provisions often require onerous reporting and domestic legal and policy changes.[42]

In this context, we ask states to:

- **Invest in universal health coverage globally, including access to quality healthcare services, medicines and vaccines for all.**
- **Change global trade rules to ensure that intellectual property rights, as well as knowledge and technology transfer, are not a barrier to access to medicines.**
- **Create laws and policies that provide for knowledge and technology transfer to scale up production of health products globally and reduce the dependency of low- and middle-income countries on high-income countries and the pharmaceutical industry.**

VI. SUPPORT UNIVERSAL SOCIAL PROTECTION GLOBALLY

The polycrisis has led to millions of people becoming more financially insecure, less able to realize their right to an adequate standard of living, and less able to withstand future crises. Social protection measures are policy level measures that are put in place to realize the right to social security. They are designed to protect people from poverty and social exclusion caused by lifecycle events such as sickness, unemployment and old age, and from shocks caused by climate, economic and other crises. Yet, as reported by the International Labour Organization (ILO), only 46.9% of people around the world have access to at least one form of social protection benefit (excluding healthcare and sickness) such as unemployment benefits, child support or old age

[36] UN Sustainable Development Goals, Goal 3: Ensure healthy lives and promote well-being for all at all ages, https://www.un.org/sustainabledevelopment/health/, "Goal 3 targets".
[37] UN Sustainable Development Goals, Goal 3: Ensure healthy lives and promote well-being for all at all ages, https://www.un.org/sustainabledevelopment/health/, "Good health and well-being".
[38] World Health Organization (WHO), "WHO's 7 policy recommendations on building resilient health systems", 19 October 2021, https://www.who.int/news/item/19-10-2021-who-s-7-policy-recommendations-on-building-resilient-health-systems
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pensions. An estimated 4.1 billion people remain completely unprotected with no access to any benefits.[43] Social protection programmes must be urgently scaled up so people's rights to social security and an adequate standard of living can be guaranteed. This is particularly crucial to protect people in a world which faces imminent climate-related shocks, as well as other disruptions and crises.

Universal Social Protection refers to an integrated set of policies and programmes that provide equitable access to all people and protect them throughout their lives against poverty and risks to their livelihoods and well-being.[44] Moving towards universal social protection is one way to realize the right to social security. The concept of universal social protection is firmly grounded in the international human rights framework and encompasses three key aspects: (1) universal coverage ensuring that everyone is protected; (2) comprehensiveness of protection for the full range of contingencies covered; and (3) the adequacy of benefit levels to support a dignified life.[45] Universal benefits are considered a desirable way to guarantee the right to social security.[46]

The ILO estimates that in order to guarantee at least basic social protection coverage, low-income countries would need to invest an additional USD 77.9 billion per year (15.9% of their GDP), lower-middle-income countries an additional USD 362.9 billion per year (5.1% of their GDP) and upper-middle-income countries a further USD 750.8 billion per year (3.1% of their GDP). The financing gap is particularly high in Central and Western Asia, Northern Africa, and Sub-Saharan Africa. [47] For many low- and middle-income countries, seeking resources through international assistance is a crucial step towards realizing the right to social security. One of the mechanisms that has been proposed by experts to assist low-income countries to this end has been the setting up of a global mechanism which would provide the necessary funds: a Global Fund for Social Protection.[48]

In this context, we ask states to:

- **Increase funding and technical support for social protection programmes, in particular in those countries experiencing and recovering from crises, and protect people's right to an adequate standard of living.**
- **Support the reform of national social protection programmes, within their countries and in countries they are assisting, in a manner that moves away from narrower poverty targeting and offers universal social protection coverage, including while making decisions within intergovernmental organizations.**
- **Ensure that social protection systems are shock responsive, which means that they can be adapted to respond to large-scale crises. This should include ensuring that climate change related risks are incorporated within existing social protection systems and accounting for climate shocks when designing new systems.**
- **Support and adequately fund the setting up of a global social protection fund as advocated for by the ILO and the UN Special Rapporteur on Extreme Poverty and Human Rights.**

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