



**PERMANENT MISSION OF THE REPUBLIC OF THE PHILIPPINES  
TO THE UNITED NATIONS AND OTHER INTERNATIONAL  
ORGANIZATIONS, GENEVA**

**NV-EPG-251-2017**

The Permanent Mission of the Republic of the Philippines to the United Nations and Other International Organizations in Geneva presents its compliments to the Office of the UN High Commissioner for Human Rights – Special Procedures Branch and, with reference to the letter dated 21 April 2017 from the Independent Expert on Foreign Debt Mr. Juan Pablo Bohoslavsky, has the honor to provide the contributions of the Philippines (attached) on Mr. Bohoslavsky's efforts in developing guiding principles for human rights impact assessment on economic reform policies. The thematic report will be presented during the 37<sup>th</sup> session of the Human Rights Council.

The inputs contain the best practices of the Government of the Philippines on ongoing policies, tools and standards in i) mapping the social and human rights impact, ii) paradigms in the conduct of human rights impact assessments, and iii) materials used in attaining the outcome of the programs.

It is also highlighted in the paper that the Philippine Development Plan (PDP) 2017-2022 identified the Tax Reform Agenda as one of the priority fiscal legislative agenda of the Philippine Government to sustain a sound, stable, and supportive macroeconomic environment. The draft House Bill (HB) No. 4774 on Tax Reform for Acceleration and Inclusion (TRAIN) will create a "tax system that is simpler, fairer and more efficient" which will promote investment, job creation and eventually poverty reduction. The proposed HB will allocate 40 percent of the first year incremental revenues generated from the petroleum excise tax to fund highly targeted transfer programs and subsidy to public utility vehicles.

The MS Word format of the inputs shall be sent to the following e-mail addresses: [ieforeigndebt@ohchr.org](mailto:ieforeigndebt@ohchr.org) and [registry@ohchr.org](mailto:registry@ohchr.org), as requested.

The Permanent Mission of the Republic of the Philippines to the United Nations and Other International Organizations in Geneva avails itself of this opportunity to renew to the Office of the UN High Commissioner for Human Rights – Special Procedures Branch the assurances of its highest consideration.

Geneva, 10 October 2017

**Office of the United Nations High Commissioner for Human Rights –  
Special Procedures Branch**

Palais Wilson  
52 Rue des Pâquis  
CH-1201 Geneva

47 Avenue Blanc, 1202 Geneva, Switzerland  
Tel. No.: (+41) 22-7161930 / Fax: (+41) 22-7161932  
email: [geneva.pm@dfa.gov.ph](mailto:geneva.pm@dfa.gov.ph) • [www.genevapm.dfa.gov.ph](http://www.genevapm.dfa.gov.ph)



## PHILIPPINES

### Inputs on the Questionnaire from Mr. Juan Pablo Bohoslavsky, Independent Expert on Foreign Debt and Human Rights, in developing the Guiding Principles for Human Rights Impact Assessment on Economic Reform Policies

1. In general, the Philippines commend the efforts of Mr. Juan Pablo Bohoslavsky, 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, in coming up with a guiding principles for assessing economic reform policies on the basis of existing human rights standard. The said tool will be useful guide in monitoring human rights initiatives.
2. The proponent may look into the following tools, standards, and studies in the development of the guidelines:

#### a. Mapping of social and human rights impact assessment tools and standards

- i. National Household Targeting System for Poverty Reduction (NHTS-PR) or “Listahanan”. The “Listahanan” is a system for identifying the profile of poor households –which may be used as a social assessment standard for targeting the poor and vulnerable. The system guarantees the generation and establishment of a socio-economic database of poor households. Knowing who and where the poor households are, enables the government to provide programs ensuring that their human rights are exercised.
- ii. Social Protection (SP) Handbook and SP Vulnerability and Adaptation Manual (SP-VAM). The SP Handbook will serve as primary reference manual in implementing from national to local government units (LGU)-level the social protection interventions that ensure equality in exercising the human rights of the Filipino people. It aims to empower and capacitate local government units, civil society organizations (CSOs), and government agencies in implementing SP programs and projects by providing guidelines in planning, implementing, monitoring and evaluating SP interventions. Furthermore, the SP-VAM is a guide for local development workers from the LGUs, government agencies and non-governmental organizations in assessing vulnerabilities and identifying adaptive strategies for social protection in the communities.
- iii. Family Risk and Vulnerability Assessment (FRVA). The main objective of the FRVA is to come up with a checklist of current vulnerabilities that a family experienced for the past five (5) years. By understanding the risks and vulnerabilities experienced by the family, human rights approach can be applied to enhance implementation of SP programs.
- iv. Human Rights Based Approach (HRBA) to Development Planning.<sup>1</sup> The HRBA is a framework that applies human rights as a standard for development planning. It ensures that “planning decisions and policy choices related to public finance ensure that public expenditures be oriented towards achieving human rights objectives and towards enhancing the ability of government to comply with its human rights obligations.”

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<sup>1</sup> The HRBA Toolkit may be accessed through this link: [http://www.ph.undp.org/content/philippines/en/home/library/democratic\\_governance/publication\\_1.html](http://www.ph.undp.org/content/philippines/en/home/library/democratic_governance/publication_1.html).



- v. Prioritization and Budget Programming. The Department of Budget and Management – National Economic and Development Authority<sup>2</sup> (DBM-NEDA) Joint Circular No. 2016-01<sup>3</sup> sets out the policy guidelines and procedures for the formulation of the Three (3) – Year Rolling Infrastructure Program (TRIP) which aims to build the pipeline of strategic and other projects needed to sustain inclusive economic growth and to synchronize the infrastructure planning, programming, budgeting and execution processes of the government. It also serves as a programming and monitoring mechanism in ensuring that the national government’s target spending on public infrastructure shall be met.

Moreover, it adopts a prioritization framework based on the following parameters: (a) contribution to identified gaps to achieve development targets; (b) programmatic approach which ensures utilization of the investment gap and complementation of proposed infrastructure programs/projects, either by a sectoral or spatial/ geographical approach; (c) spatial/geographical context which guarantees equitable access to basic infrastructure services and considers the urgency to expand economic opportunities to the marginalized sectors deemed as having the highest poverty incidences among the basic sectors in the Philippines; and (d) priority areas for increased spending aimed at providing/improving basic infrastructure facilities/services; building climate resiliency among vulnerable communities (e.g., flood management and solid waste management, among others); improving connectivity and destination infrastructure; institutional/governance improvements (e.g., construction of administrative buildings, training/research and development [R&D] centers), among others.

- vi. National Evaluation Policy Framework (NEPF)<sup>4</sup>. The issuance of the Joint Memorandum Circular No. 2015-01 sets out a NEPF which aims to provide a framework for the purposive conduct of evaluations in the public sector in support of good governance, transparency, accountability, and evidence-based decision-making.
- vii. Checklist for Mainstreaming Rights-Based Principles in the Philippine Development Plan (PDP), Regional Development Plans (RDPs), and Public Investment Program (PIP)<sup>5</sup>. The Administrative Order (AO) No. 249, series of 2008 provides for further strengthening of government policies for the effective promotion and protection of rights as embodied in the Universal Declaration of Human Rights. Said AO mandated the NEDA to ensure that rights-based principles shall be integrated, reflected and defined in the formulation of the country’s development policies, plans, and programs towards the achievement of the long-term vision or “Ambisyon Natin 2040”<sup>6</sup>.

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<sup>2</sup> NEDA is the Philippines’ socio-economic planning and development agency.

<sup>3</sup> The Joint Circular may be accessed through this link: <http://www.neda.gov.ph/wp-content/uploads/2016/03/Signed-Copy-of-DBM-NEDA-Joint-Memo-Circular-on-the-Formulation-of-TRIP.pdf>.

<sup>4</sup> National Evaluation Policy Framework. <http://www.neda.gov.ph/2015/07/15/national-evaluation-policy-framework/> (accessed: 23 August 2017).

<sup>5</sup> The checklist may be accessed through this link <https://drive.google.com/file/d/0B6ecPbjKRO-rQmR4VFlxWHNDUUE/view>.

<sup>6</sup> “Ambisyon Nation 2040” is the Philippines’ long term development plan formulated through inclusive process and consultations among all stakeholders, such as the government, civil society organizations, academe, and sectoral representatives including the youth sector.

- viii. National Unified Health Research Agenda (NUHRA). The NUHRA guides health research and development efforts of the country. It is regularly updated to account for recent developments, new directions and thrusts. The proposed NUHRA 2017-2022 identifies health systems as a priority research area. Health governance plays a central role in this area, particularly in generating research for evidence-based health policy formulation, enforcement, and evaluation. As such, the NUHRA sets the direction and generates support and funding for researches that evaluate the impacts of health programs and policies.
- ix. The Constitutional provision for free and compulsory education is fully in place in the country. This is evident in the budget priority accorded to basic education and the continuing increase in the budget for the sector thereby providing greater access of children to education. For 2017, the Department of Education (DepEd) received the biggest share in the national budget at PhP543.2 billion (or approximately 10.551 billion USD<sup>7</sup>). This represents an increase of 25 percent from last year's DepEd budget of PhP433.38 billion (or approximately 8.417 billion USD). This is seen to benefit around 21.2 million learners in the country. The DepEd's budget will be used primarily for teachers' salaries, improve basic education facilities, purchase instructional materials and provide financial assistance to students.

Furthermore, the Special Provision in the 2017 General Appropriations Act (GAA)<sup>8</sup> which allocated 8 billion (or approximately 155.408 billion USD) for free tuition in State Universities and Colleges (SUCs) and the recently enacted RA 10931 (*Universal Access to Quality Tertiary Education Act*) is expected to significantly increase enrollment in tertiary education in SUCs and in state-run technical vocational institutions (TVIs). The 2017 Special Provision will enable college students to avail of free tuition in SUCs while RA 10931 will allow college students and Technical-Vocational Education and Training (TVET) learners to avail of free tuition and other school fees.

- x. Anti-Bullying Act of 2013 (RA 10627) – Child Protection Policy. The Department of Education (DepEd) stands firm with its commitment to promote and provide a safe and free-from-fear learning environment for all learners in both public and private schools nationwide. The law requires all elementary and secondary schools to adopt policies to address the existence of bullying in their respective institutions.

For School Year 2017-2018, the DepEd reiterates its zero tolerance policy against any act of child abuse, exploitation, violence, discrimination, bullying and other forms of mistreatment, which may affect the normal development and participation of learners.

#### **b. Examples of human rights impact assessments**

- i. Impact evaluations on the “Pantawid Pamilyang Pilipino Program”/4Ps or the Conditional Cash Transfer Program<sup>9</sup>

In 2012 and 2014, impact evaluations are conducted to assess the impact of *Pantawid Pamilya* since its first implementation in 2008. It is a three-wave evaluation study to assess the program's initial effectiveness in achieving its objectives. The program also considers the children's rights on family environment, basic health and welfare, education, and social

<sup>7</sup> @ 1 PHP = 0.0194 USD

<sup>8</sup> GAA is the budget law of the Philippines

<sup>9</sup> 4Ps is aimed at poverty alleviation and empowerment of the marginalized sectors



protection measures. The specific objectives of the program are to: (i) keep children in school; (ii) keep children healthy; and (iii) invest in the future of children.

The impact evaluation shows that the program is meeting its objective of helping to keep poor children healthy. The program is also achieving its objective of enabling poor households to increase their investments in meeting the health and education needs of their children. The findings of the study also show positive impact on addressing child labor concerns.

#### **c. Materials/Study**

- i. "Scoping Study into Human Rights-Based Approaches to Education in Southeast Asia", published in 2017 by Southeast Asian Ministers of Education Organization Educational Innovation and Technology (SEAMEO INNOTECH).
- ii. The Institute for Popular Democracy and the Commission on Human Rights have published the "Human Rights in the Rubble: A Review of Forced Eviction and Resettlement Law and Practice in Metro Manila" in 2014. The study found that the human rights mechanisms embedded in the Philippine legislation promote the incorporation and enforcement of international standards during evictions and resettlement. However, there are still challenges that need to be surmounted to protect the human rights of those affected by eviction and resettlement schemes. Further, the study recommended that the government creates a sustainable urban development framework.
- iii. In compliance with the National Health Insurance Act of 2013 (Republic Act No. 10606), NEDA, in coordination with the University of the Philippines Manila-National Institutes of Health (UPM-NIH) and the Philippine Statistics Authority (PSA), is mandated to undertake studies to validate the accomplishments of the National Health Insurance Program (NHIP). The law also directs the Philippine Health Insurance Corporation (PhilHealth) to allocate 0.001% of its previous year's income for the funding of these studies. The objective of the 2016 study is to validate the performance of the NHIP's policies and packages for indigent members.

#### **d. Others**

- i. The Philippine Development Plan (PDP) 2017-2022 identified the Tax Reform Agenda as one of the priority fiscal legislative agenda to sustain a sound, stable, and supportive macroeconomic environment. The draft House Bill (HB) No. 4774 Tax Reform for Acceleration and Inclusion (TRAIN) will create a "tax system that is simpler, fairer and more efficient" which will promote investment, job creation and eventually poverty reduction. The proposed HB will allocate 40 percent of the first year incremental revenues generated from the petroleum excise tax to fund highly targeted transfer programs and subsidy to public utility vehicles.

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HAUT-COMMISSARIAT AUX DROITS DE L'HOMME • OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS  
PALAIS DES NATIONS • 1211 GENEVA 10, SWITZERLAND  
www.ohchr.org • TEL: +41 22 917 9000 • FAX: +41 22 917 9008 • E-MAIL: registry@ohchr.org

**Mandate 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**

21 April 2017

Excellency,

I have the honour to address you in my capacity as 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, pursuant to Human Rights Council resolution 34/3.

I am writing to invite your Excellency's Government to provide me with contributions for the preparation of my upcoming thematic report for the 37<sup>th</sup> session of the Human Rights Council.

Pursuant to Human Rights Council resolution 34/3 I have been requested to develop guiding principles for human rights impact assessment on economic reform policies, in consultation with States, international financial institutions and other relevant stakeholders. As a first step, I will undertake a mapping of existing human rights impact assessment tools and guidance documents that may be useful or have already been applied in the context of economic reform, austerity and fiscal consolidation policies. In addition, I would like to receive proposals in relation to the content and structure of the guidelines.

I would therefore like to invite all Permanent Missions and observing intergovernmental organizations to the United Nations Office in Geneva to share with me information about relevant national and international standards, tools, reports or examples that could be useful for developing the guiding principles.

I would be grateful if this letter and the annexed call for contributions with questions could be transmitted to relevant authorities, inviting them to make submissions **no later than 30 July 2017**.

Responses to the questionnaire can be sent to [ieforeigndebt@ohchr.org](mailto:ieforeigndebt@ohchr.org) cc: [registry@ohchr.org](mailto:registry@ohchr.org) (encouraged) or addressed to:

UN Independent Expert on foreign debt and human rights  
Thematic Engagement, Special Procedures and Right to Development Division  
UNOG-OHCHR CH-1211 Geneva 10, Switzerland  
Fax : +41 22 917 9006

To all Permanent Missions and observing intergovernmental organizations  
to the United Nations Office in Geneva



Unless otherwise requested, all submissions will be posted on the OHCHR webpage and made publicly available at:

<http://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/IEDebtIndex.aspx>

Should you have any questions, please do not hesitate to contact Ms. Frédérique Bourque, Associate Human Rights Officer, (fbourque@ohchr.org, tel. +41 22 917 9946,) or Mr. Gunnar Theissen, Human Rights Officer (gtheissen@ohchr.org, tel. +41 22 917 9321), who are supporting my mandate at the Office of the High Commissioner for Human Rights.

Please, accept, Excellency, the assurances of my highest consideration.

A handwritten signature in black ink, appearing to read 'JP Bohoslavsky', is positioned above the printed name.

Juan Pablo Bohoslavsky

Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights



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**Mandate 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**

Juan Pablo Bohoslavsky

## **Call for contributions**

### **Guidance on human rights impact assessments for economic reform policies**

*Human Rights Council resolution 34/3 adopted on 23 March 2017 requested the Independent Expert on foreign debt and human rights to develop guiding principles for human rights impact assessments for economic reform policies, in consultation with States, international financial institutions and other relevant stakeholders. The Independent Expert wants to implement this mandate in a participatory manner in close collaboration with experts from States, international financial institutions and other human rights mechanisms, practitioners and professional organizations working in the field of social and human rights impact assessment, National Human Rights Institutions, civil society organizations and scholars working in the field of human rights, social or economic policy. The ambition of the guiding principles is not to develop new human rights standards, but to provide effective and practical guidance and tools to different stakeholders for assessing economic reform policies on the basis of existing human rights standards.*

## **I. Background**

Structural reform policies and austerity measures implemented to restore debt sustainability and macroeconomic stability have often raised concerns about **adverse human rights impacts**. Such economic reform policies have frequently included – among others - budget cuts affecting public health care, education and other social services, regressive tax policies, labour market and pension reform, and the privatization of public services or state-owned assets and enterprises. In several countries they have reportedly contributed to increased poverty, homelessness and unemployment; reduced access to health care, social security, adequate housing, food or education; or made essential public services unaffordable for certain population groups. There are also concerns that such programmes have contributed to **discriminatory outcomes** for some groups, or further entrenched **income and gender inequalities**.<sup>1</sup>

<sup>1</sup> See for example reports by the High Commissioner [E/2013/82](#); and from various Special procedures [A/HRC/17/34](#), [A/HRC/17/34/Add.2](#) (Ireland); [A/HRC/25/54/Add.2](#) (United Kingdom) ; [A/HRC/23/37/Add.1](#) (Latvia), [A/HRC/25/50/Add.1](#), [A/HRC/31/60/Add.2](#) (Greece), [A/HRC/34/57/Add.1](#) (European Union).

To all Permanent Missions and observing intergovernmental organizations  
to the United Nations Office in Geneva



**Human rights harm can and should be avoided** in responses to economic and financial crises by designing policies in line with human rights norms and by ensuring effective monitoring and accountability mechanisms.

A first and crucial step should be to assess whether viable human rights compliant policy alternatives to austerity measures are available to Governments and international financial institutions to offset the need for consolidation. Austerity policies that undermine aggregate demand and reduce the income of citizens have all too often failed to trigger higher economic growth and employment, or not been successful in reducing public debt to more sustainable levels. Adjustment policies have not only caused harsh short-term economic and social impacts, they unfortunately have remained very often as well disappointing in the mid- or long term. Therefore it is necessary to analyse from a human rights perspective whether financial stability and macroeconomic discipline cannot be ensured through other means, like increasing Government revenues through inclusive growth stimulating public investment, curbing tax avoidance and evasion or improved and fairer taxation policies.

A second step should be to ensure the participation of citizens in public decision making. If no alternative option is available, the reform measures need to ensure the participation of citizens in democratic decision making. This is essential to ensure that they respond to the concerns and needs of citizens. Economic reform programmes that enjoy social consensus and are based on local ownership are also more likely to be implemented successfully.

A third step should be to design economic reform measures in ways to prevent adverse human rights impacts. For example, human rights infringements could be mitigated by avoiding spending cuts on human rights sensitive programmes or sectors; by increasing the efficiency of public services in a manner that ensures accessibility and affordability of essential health care, education, food, housing, energy or water and sanitation services for all; or by ensuring that adequate social security systems are in place that cover all individuals requiring protection. A final step could involve monitoring the implementation of fiscal consolidation and structural reforms to prevent human rights impacts.

The Independent Expert on foreign debt and human rights, alongside international and regional human rights mechanisms have repeatedly recommended States or international financial institutions to carry out human rights impact assessments to prevent and mitigate harm caused by adjustment programmes or austerity measures.<sup>2</sup> The **Guiding Principles on foreign debt and human rights** (A/HRC/20/23, Annex, para 12-14 and 40-41) and the **Guiding Principles on extreme poverty and human rights** (A/HRC/21/39, para. 92) enjoin States and international financial institutions to carry out human rights impact assessments in relation to their policies. In June 2016, the Committee on Economic, Social and Cultural Rights issued a **statement on public debt and austerity** (E/C.12/2016/1) reiterating the need

<sup>2</sup> See for example recent reports of the Independent Expert, A/HRC/31/60/Add.2, paras 81 (a), 83 (b); A/HRC/34/57/Add.1, para 83; E/C.12/PRT/CO/4, para 20; CRC/C/GRC/CO/2-3, para. 29; CEDAW/C/GRC/CO/7, para. 40; E/C.12/GRC/CO/2, paras. 14, 24 and 32.





to carry out human rights impact assessments and outlining the human rights obligations of borrowing and lending States and international financial institutions in such contexts.

While the above mentioned guiding principles, statements and recommendations have highlighted key human rights principles and standards against which adjustment policies should be reviewed, there is a need to develop more practical guidance on how to design and implement a human rights impact assessment in practice.

There is a **growing body of literature on human rights impact assessments** for development cooperation policies, business activities, or in relation to agriculture, health and international trade policies and agreements. However, there is not much guidance on how such impact assessments should be carried out in the context of structural adjustment and financial consolidation policies. There is also a need to better integrate human rights impact assessment methodologies into existing social impact assessment policies and tools used by international financial institutions.<sup>3</sup>

In order to fill this gap, the Independent Expert will elaborate methodological guidance for carrying out human rights impact assessments for structural adjustment, austerity and fiscal consolidation policies. The guidance will be developed by the Independent Expert in collaboration with relevant stakeholders and experts, tested, revised and ultimately be submitted to the Human Rights Council for its consideration.

As a first step, the Independent Expert will undertake a mapping of existing human rights impact assessment tools and guidance documents that could or have already been applied in the context of economic reform, austerity and fiscal consolidation policies. He therefore invites **Governments, international organizations and international financial institutions, national human rights institutions, civil society organizations, academics and practitioners** to share information about relevant standards, tools and examples that could be useful for developing such guidance.

Information submitted will inform a public hearing and expert meeting and the Independent Expert's next thematic report to the Human Rights Council presented in March 2018.

## II. Call for contributions

Stakeholders are invited to share with the Independent Expert the following information:

### 1. Reports and materials on human rights impacts of fiscal consolidation policies

Please kindly share any documentation analysing social or human rights impacts of economic reform policies, austerity measures or any other reform policy mentioned below. This can

<sup>3</sup> See World Bank; World Bank: A User's Guide to Poverty and Social Impact Analysis, Washington DC, 2003; European Commission: Guidance for assessing Social Impacts within the Commission Impact Assessment System, 2009, Ref. Ares(2009)326974.





include studies focusing on human rights impacts on particular social groups such as women, children, persons with disabilities, migrants, minorities or indigenous peoples.

## 2. Mapping of social and human rights impact assessment tools and standards

Please share relevant **human rights or social impact assessment standards, tools, handbooks** or any existing guidance you may be aware of to assess impacts of economic reform policies and financial consolidation policies, for example in the areas of:

- social welfare /social security and pension reform;
- public health care reform;
- public education reform;
- taxation reform;
- housing policies, including impact of changes of fees of public service providers, such as water, electricity;
- labour market reform;
- privatization of public enterprises and services;
- cuts to subsidies for food or energy;
- any other relevant tools or studies that may be useful to assess the social or human rights impact of policies aimed at containing or reducing public spending or increasing tax revenue.

## 3. Examples of human rights impact assessments

Please submit **examples of human rights or social impact assessments** that have been carried out by governmental, non-governmental and/or international stakeholders and that may be useful for the design of the guidance.

## 4. Lessons learnt

Please share any information about **lessons learnt** from designing and/or carrying out such impact assessments.

## 5. Proposals in relation to content and structure of the guidelines/guidance

Please submit any **proposals** relating to the content and structure of the guidelines.

- What are the **main impacts** of economic reform and financial consolidation policies that should be subjected to human rights impact assessment?
- What **issues** and **policy fields** should be covered by the guidance?
- How should the human rights impact assessment be carried out (step by step methodology)?
- How can **gender impacts** and impacts on other **social groups**, in particular groups in situation of vulnerability, be adequately covered?



- How can **public participation** in the design of economic reform policies and in carrying out related impact assessments be ensured?
- What quantitative and qualitative **data collection tools** are needed for analysing human rights impacts of structural adjustment and financial consolidation policies?
- What **indicators** are needed or should be used to assess and monitor their human rights impacts?
- How should the guidelines or guidance **be tailored** to different stakeholders, such as lenders and borrowers, government departments, international financial institutions, National Human Rights Institutions, non-governmental organisations and professionals carrying out impact assessments?
- How can it be ensured that human rights impact assessments carried out **feed into decision making**?

Submissions received will be published on the website of the Independent Expert on foreign debt and human rights, unless it is indicated that the submission or some of the supporting documentation provided should be kept confidential.

The Independent Expert is looking forward to receiving your submission **by 31 July 2017** at: [ieforeigndebt@ohchr.org](mailto:ieforeigndebt@ohchr.org)

You may also contact the support team of the Independent Expert on foreign debt and human rights at the above mentioned e-mail address if you have further questions about this project.