Contribution by the Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) to the call for inputs for a Human Rights Council report on the impact of conditionalities by international financial institutions on human rights (Human Rights Council resolution 59/19)

4 September 2026

1. The Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) welcomes the opportunity to contribute to the report of the Office of the High Commissioner for Human Rights on the impact of conditionalities applied by international financial institutions on the enjoyment of human rights, pursuant to Human Rights Council resolution 59/19.
2. This submission focuses on the case of Ghana, drawing from GI-ESCR's 2025 publication titled '[Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana]". It responds to questions 1, 2(a), 2(d), 5, 6(a) and 6(b) of the call for input.
3. The evidence presented relates to the conditionalities attached to the International Monetary Fund (IMF) programmes implemented by Ghana, with particular attention to the 2023–2026 Extended Credit Facility (ECF), and the effects of debt servicing and fiscal consolidation on the financing of public education and health and on public sector workers.

1. Negotiation, Design and Implementation

4. Ghana entered its first IMF support programme (a Standby Arrangement) on 17 May 1966. Since then, Ghana has turned to the IMF 17 times. GI-ESCR's research did not identify evidence, within the publicly available record of these arrangements, that human rights considerations were raised during their negotiation or design. The last IMF support programme Ghana signed was the 2023-2026 Extended Credit Facility (ECF)[1] which officially concluded this year, after a period of fiscal discipline and structural reform as the 'administration of President John Mahama acted decisively in 2025 to recalibrate the economy through front-loaded fiscal consolidation and bold expenditure rationalisation.'[2] The government has now transitioned to a non-financial Policy Coordination Instrument (PCI) to maintain long-term fiscal stability, meaning that even without financial support Ghana remains under IMF supervision.

[1] ActionAid (2024) *Impact of International Monetary Fund (IMF) on Tax Systems and Gender Equality in Ghana*, p.11.
[2] The Presidency Republic of Ghana (2026) *Press Release: Ghana successfully completes IMF bailout programme; Transitions to Policy Coordination Instrument*.

2. Policy content and its effects on human rights

2a) Documented evidence of the effects on economic, social and cultural rights of policy conditionalities, particularly those applied since 2020.

5. Each of the 17 IMF support programmes has come with specific conditionalities which have had implications for the country's tax policies, the financing of public services and public sector workers. Given the scope for the report (2020 onwards), we focus on the most recent, the 2023–2026 ECF, which is the 17th IMF programme in the country, to highlight its conditionalities.
6. To secure the 2023–2026 ECF, the Government of Ghana had to take prior actions such as increasing the Value Added Tax (VAT) rate from 12.5% to 15%, and reducing primary expenditure through 'containing the wage bill by limiting wage increases and hiring', the removal of VAT exemptions, 'reducing transfers to statutory funds through a reduction of the cap on the share of revenue that they can receive' and 'rationalising goods and services spending (0.3 percent of GDP).'[3] Moreover, 'an ambitious structural reform agenda is being put in place to reinvigorate private sector-led growth.'[4] The following sub sections set out how these pressures materialised in practice.

Regressive tax measures

7. The increase in the VAT rate was a prior action required to secure the 2023–2026 ECF. On 29 December 2022, the Value Added Tax (Amendment) (No. 2) Act, 2022, which amended the Value Added Tax Act, 2013 (Act 870), came into force and provided for an increase in the VAT rate from 12.5% to 15%. In addition to VAT, the National Health Insurance Levy (2.5%), the Ghana Education Trust Fund Levy (2.5%) and the COVID-19 Levy (1%) are applied to consumption goods and bring the total consumption tax rate to 21%.
8. Consumption taxes of this kind are regressive: they absorb a larger share of the income of low-income households than of wealthier ones, and they apply regardless of ability to pay. Ghana's tax system, already heavily reliant on indirect taxes such as VAT, therefore poses an issue of equity, particularly with respect to low-income groups and households where women are often overrepresented, thereby worsening socio-economic and gender inequalities.[5] Raising the VAT rate as a condition of IMF support shifted the burden of fiscal adjustment onto those least able to bear it, at the same time as the wage bill and other measures described below were reducing the public services on which those same households depend on.

Public sector wage bill constraints

9. Although Ghana's public sector wage bill has grown, it has not grown enough to meet the rising need for public sector workers in health and education, affecting the quality of

[3] IMF (2023) *Country Report No. 23/168*, *Ghana: Request For An Arrangement Under The Extended Credit Facility—Press Release; Staff Report; And Statement By The Executive Director For Ghana*, pp.9-10.
[4] Ibid., p.2.
[5] ActionAid (2024) *Impact of International Monetary Fund (IMF) on Tax Systems and Gender Equality in Ghana*, p. 13.

service delivery. Budget constraints, mainly due to a heavy debt burden and high interest payments, limit the government's ability to hire more civil servants.[6]

10. Even after the 2015–2019 ECF ended, the 2022 Budget Statement showed continued efforts to reduce government spending on wages. It aimed to lower the share of tax revenue spent on public sector salaries from 50.8% in 2021 to 38.5% in 2022, with a further drop to 36% over the medium term.[7]
11. On the ground, these measures have led to a backlog of delayed posting[8] and/or promotion[9] of health professionals[10] and teachers.[11] For instance, many trained nurses and midwives remain at home for three to four years before being posted and starting to earn a salary due to a lack of financial clearance.[12] Over 30,000 unemployed health professionals have experienced recruitment delays since 2019 for some of them.[13] Similarly, teachers are also experiencing posting delays.[14] On 10 February 2025, the newly elected government revoked the appointments and recruitments made in the public services after 7 December 2024, the date of the presidential election, by virtue of Directive SCR/DA85/85/01/A from the Chief of Staff of the Office of the President.[15] According to the incoming government, the outgoing administration had authorised some 39,000 appointments and recruitments in the transition period without financial clearance, whereas the public purse could absorb only 9,000 to 12,000.[16] As a result, some teachers who had already been posted to their duty stations went unpaid for months.[17] This is a clear illustration of how the wage bill ceiling translates into precarity for public sector workers.
12. Public sector workers bear the brunt of harsh austerity measures, since they are systematically targeted by IMF conditionalities as demonstrated in the preceding paragraphs. Some teachers surveyed by ActionAid in Ghana reported that their income has dropped by 40% in the last three to five years, and 65% of them had to start a small business to make ends meet.[18] 100% of teachers surveyed in Ghana reported that their working conditions have worsened with extra responsibilities, growing classes and the behavioural challenges of students.[19] Furthermore, 100% of healthcare workers reported inadequate pay and 90% of them alleged experiencing increased stress since 2020.[20] Yet, pursuant to CESCR General Comments No. 13 and No. 14, the state human rights

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[6] ActionAid Ghana (2021) *The Public Vs. Austerity*, p.1.
[7] Ministry of Finance of the Republic of Ghana (2022) *Budget Statement and Economic Policy for the 2022 Financial Year*, p. 61, para. 249.
[8] MyJoyOnline (2024) *Unemployed nurses, midwives demonstrate over delayed postings*.
[9] Tijani, H. (2024) *Nurse, Midwife Educators' Society threaten strike over delayed promotion*. Citi Newsroom.
[10] Yeboah, C. (2025) *Over 30k unemployed Allied Health Professionals to protest recruitment delays*. My Joy Online.
[11] Kportufe, F. (2025) *Education Minister meets graduate teachers over posting, salary delays*. Citi Newsroom.
[12] Ghanaweb (2024) *Long delay in posting nurses deteriorates their skills – Rev. Awuku Gyampo*", GhanaWeb.
[13] Yeboah, C. Ibid.
[14] Akanteba, R. A. (2022) *2020 College of Education backlog of Trained Teachers send SOS to Ministry of Education for posting.* GBC Ghana Online.
[15] *Directive SCR/DA85/85/01/A "Revocation of Appointments and Recruitments Made After December 7, 2024*
[16] Kportufe, F. (2025) *Education Minister meets graduate teachers over posting, salary delays*. Citi Newsroom.
[17] Ibid.
[18] ActionAid (2025) *The Human Cost of Public Sector Cuts in Africa,* p.20.
[19] Ibid.
[20] Ibid.

obligation to ensure available education and health services includes trained teachers, medical and professional personnel receiving domestically competitive salaries.[21]

Reduced Transfers to Statutory Public Services Funds

13. The 2023–2026 ECF advised reducing transfers to statutory funds such as the Ghana Education Trust Fund (GET) and the National Health Insurance Fund through a reduction of the cap on the share of revenue that they can receive. The 25% capping was reduced further to 17.5% as of 2023 through the Earmarked Funds and Capping Realignment (Amendment) Act, 2022 (Act 1088), which is an amendment of Act 947.[22] Capping funding dedicated to such critical sectors contradicts article 2(1) of the International Covenant on Economic, Social and Cultural Rights (ICESCR), ratified by Ghana in 2000, which enjoins state parties to realise economic, social and cultural rights to the maximum of their available resources. Fortunately, there has been a positive development. It was announced that the Earmarked Funds Capping and Realignment (Amendment) Bill, 2025,[23] which officially uncapped statutory funds such as the GET Fund, the National Health Insurance Fund and the Road Fund, was passed by Parliament and assented to by the President of the Republic of Ghana in April 2025.[24]

2d) Evidence on how debt servicing obligations have affected government resource availability for public services, social protection or other areas relevant to the enjoyment of economic, social and cultural rights, particularly since 2020

14. Today, Ghana is in debt distress.[25] Its debt situation has deteriorated due to a combination of continued reliance on commodity exports, multiple external shocks, and unrestrained borrowing where new debts fail to produce enough income to ensure repayment.[26] The country has been unable to steadily fulfil its financial obligations, leading to its ongoing debt restructuring, which began in 2022 to restore debt sustainability and economic stability.[27] Its debt-to-GDP ratio is expected to remain above 60% until at least 2027.[28]
15. In the 2025 Budget Statement and Economic Policy, the Minister of Finance stated that the total public debt is made up of GH₵416.8 billion (US$28.3 billion) in external debt and GH₵309.8 billion (US$21.1 billion) in domestic debt. External debt represents 57.4% of the total public debt, while domestic debt accounts for 42.6%. As a share of GDP, external debt represents 35.4% while domestic debt equals 26.3%, giving an estimated total public debt-to-GDP ratio of 61.8% in 2025.[29]

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[21] *General Comment 13*, para. 6(a) and *General Comment 14*, para. 12(a).
[22] *Earmarked Funds and Capping Realignment (Amendment) Act, 2022 (Act 1088).*
[23] Dr Forson C. A., Minister of Finance (2025), Earmarked Funds Capping and Realignment (Amendment) Bill, 2025.
[24] The Presidency Republic of Ghana (2025) *Promised Fulfilled: E-levy and other taxes officially scrapped*.
[25] ActionAid (2025) *Who Owes Who? Core Data Table.* See also United Nations Office of the Special Adviser on Africa (2024) *Unpacking Africa's Debt: Towards a Lasting and Durable Solution*, p.19.
[26] Debt Justice (n.d.) *Ghana: A debt crisis rooted in colonialism*.
[27] Ministry of Finance of the Republic of Ghana (2025) *Budget Statement and Economic Policy*, p. 35.
[28] The African Sovereign Debt Justice Network (2025) *One Hundred and Twenty-Eight Sovereign Debt News Update: Ghana's Sovereign Debt Landscape Post December 2024 Elections.*
[29] Ministry of Finance of the Republic of Ghana (2025) *Budget Statement and Economic Policy*, p. 30.

Debt servicing and the crowding out of social spending

16. Ghana reportedly allocated nearly half of its revenue to debt repayment between 2017 and 2022. The 2024 United Nations report, *Unpacking Africa's Debt*, indicates that in that period Ghana dedicated 42% of its revenue to servicing debt, a notable rise from the 27% spent from 2010 to 2016.[30] This 15 percentage-point increase highlights the growing financial pressure on the country's economy. Overall, Ghana's debt payments totalled GH₵189 billion (approximately US$12.8 billion) between 2010 and 2022, with 81% of that amount paid in the last five years. These debt obligations have severely limited the government's capacity to fund essential sectors like education, healthcare and infrastructure.[31]
17. This pressure is set to continue. On 27 February 2025, President John Dramani Mahama indicated in his State of the Nation Address that, over the next four years, debt servicing will amount to GH₵280 billion (around US$18 billion), comprising GH₵150 billion (around US$9.6 billion) for domestic and GH₵130 billion (around US$8.7 billion) for external debt servicing.[32] The latter represents 10.9% of GDP, with heavy concentration in 2027 and 2028.[33] Between 2023 and 2029, Ghana's scheduled external debt repayments in foreign currency (including principal and interest) are divided as follows: 64% to private lenders, 20% to multilateral organisations, 10% to China, and 6% to other governments.

The social cost of austerity: impacts on education and health

18. As a result of the austerity measures pursued to meet these obligations, public services such as education and healthcare have undergone drastic underfunding over the years, and their public provision has been inadequate. This has fostered private involvement in their delivery and led to serious human rights implications. Austerity measures have caused major reductions in public expenditure and delayed mandatory payments. For example, as of December 2024, the government had accrued GH₵4.7 billion (approximately US$459 million) in arrears to the Ministry of Education and nearly GH₵2.3 billion (approximately US$225 million) in arrears to the Ministry of Health.[34] Additionally, government funding to the National Health Insurance Fund and the Ghana Education Trust Fund was overdue: the government owed them nearly GH₵3.5 billion and GH₵870.5 million respectively as of December 2024.[35]
19. **Education:** Government spending on education as a percentage of GDP has fallen drastically since 2011. Ghana dedicated 8.14% of its GDP to education in 2011, thus exceeding by far the minimum threshold of 4–6% of GDP agreed upon by states in the

[30] United Nations Office of the Special Adviser on Africa (2024) *Unpacking Africa's Debt: Towards a Lasting and Durable Solution*, p.41.
[31] The African Sovereign Debt Justice Network (2025) *One Hundred and Twenty-Eight Sovereign Debt News Update: Ghana's Sovereign Debt Landscape Post December 2024 Elections.*
[32] Arthur, A. (2025) *Mahama's full State of the Nation Address.*
[33] Ministry of Finance of the Republic of Ghana (2025) *Budget Statement and Economic Policy*, p. 15.
[34] Ministry of Finance of the Republic of Ghana (2025) *Budget Statement and Economic Policy*, p. 13.
[35] Ibid., p. 14.

Incheon Declaration.[36] However, from 2012 there has been a sharp decrease in the share of GDP allocated to education, and the situation worsened when the country entered the last two IMF extended credit facilities. In 2022, Ghana dedicated 2.91% of its GDP to education, thus falling far below the 4–6% minimum threshold. Budget allocation to education has also sharply decreased, from 30.6% of government expenditure in 2011 to 12% in 2023, thus falling below the minimum threshold of 15% of the budget agreed upon by states in the Dakar Framework for Action, *Education for All: Meeting our Collective Commitments*,[37] which was reaffirmed in the Incheon Declaration. According to civil society, less than 15% of the required capitation grant for basic schools during the 2022/2023 academic year was allocated. This shortfall is due to a 40% reduction in the budget for free basic education, coinciding with the overall share of the national budget for education dropping to about 12%, the lowest in 20 years, because of Ghana's debt crisis.

20. **Health:** 7.41% of the government budget was dedicated to health in 2022, which is below the 15% minimum threshold agreed upon by African states in the Abuja Declaration.[38] According to the Ministry of Health, in 2023 the country had a doctor-to-population ratio of 0.2 doctors per 1,000 people, significantly lower than the World Health Organization's recommended ratio of 1 doctor per 1,000 people. Conversely, the nurse-to-population ratio stood at 1.9 nurses per 1,000 individuals, surpassing the WHO recommendation.[39] The low doctor-to-patient ratio in public health facilities is consistent with the overall austerity-motivated public sector wage bill constraints, also a measure strongly advised by the IMF under the last two extended credit facilities. An inadequate number of health professionals attests to the state's inability to fulfil its obligation to make healthcare available to the population under international human rights law, as CESCR's General Comment No. 14 on the right to health underscores that 'functioning public health and health-care facilities, goods and services, as well as programmes, have to be available in sufficient quantity within the State party.'[40]
21. **Privatisation in education:** The shrinking role of the state in financing these services has accelerated privatisation trends in the health and education sectors. In Ghana, the number of private primary schools saw a dramatic rise of 222% between 2001 and 2018, whereas public primary schools grew by only 22.7% over the same period. Similarly, from 2001 to 2015, enrolment in private primary schools rose by 9.4%, compared to just 3.8% in public primary schools.[41] The 2018–2030 Education Strategic Plan notes that the private sector represents over 20% of basic-level enrolment, more than one-third of technical and vocational institutions, and nearly half of all tertiary institutions. Yet, the system lacks

[36] *Incheon Declaration and Framework for Action for the Implementation of Sustainable Development Goal 4*, p. 67, para. 105.
[37] *The Dakar Framework for Action: Education for All: meeting our collective commitments (including six regional frameworks for action)*.
[38] *Abuja Declaration on HIV/AIDS, Tuberculosis and other related infectious diseases* (2001), para. 26.
[39] Ministry of Health (2024) *Health Sector Annual Programme of Work 2023*, pp. 17-18. The World Health Organization (WHO) estimates that at least 2.5 medical staff (physicians, nurses and midwives) per 1,000 people are needed to provide adequate coverage with primary care interventions, see WHO (2006) *The world health report 2006: Working together for health*, p. 11.
[40] CESCR *General Comment 14*, para. 12(a).
[41] ActionAid (2019) *Financing Education in Ghana: How Progressive Taxation Can Increase Government's Spending on Public Basic Schools and Reverse Education Privatisation,* p. 4.

adequate monitoring, collaboration, and regulation.[42] Moreover, public-private partnerships (PPPs) in education have been promoted by the Government of Ghana through, for instance, the launching of the Ghana Accountability Learning Outcomes Project (GALOP) in December 2019.

22. **Privatisation in health:** Unlike the education sector, public healthcare provision is much stronger in Ghana than private provision despite the financing challenges. However, in several major public hospitals, laboratory services are insufficient, resulting in a limited range of tests being conducted. Consequently, patients are often referred to external facilities for these tests, leading to increased out-of-pocket expenses.[43] Although they have drastically decreased over the years, out-of-pocket payments still account for 25.03% of healthcare financing in Ghana.[44]

Human rights implications

23. The data on the underfunding of public services is consistent with the country's overall austerity policies, including those influenced by the conditionalities of the IMF's ECF as explained in question 2(a).
24. These trends carry direct human rights implications. International and regional human rights instruments ratified by Ghana, including the African Charter on Human and People's Rights and the International Covenant on Economic, Social and Cultural Rights place an obligation on the state to mobilise, allocate and use its maximum available resources to progressively realise the rights to health and education.[45] The Guiding Principles on Foreign Debt and Human Rights affirm that debt servicing should not impair a state's ability to fulfil these obligations, while the Guiding Principles on Human Rights Impact Assessment of Economic Reforms discourage creditors from attaching harmful conditionalities to loans.[46] Ghana's experience indicates that these safeguards have not been visibly applied in practice. Debt servicing has consistently absorbed a significant and growing share of the national budget than either health or education spending, even as both sectors have documented worsening outcomes in staffing, infrastructure and affordability, among many more.[47]
25. Moreover, austerity has involved cutting spending on public services including education and health even outside the timeframe of IMF programmes. This means that it continuously prevents states from fulfilling their human rights obligation to adequately fund public services and realise human rights. Therefore, austerity is an enabler of human

[42] Ministry of Education (2018) *Education Strategic Plan* 2018-2025, P.5.
[43] Oberko, D. (2024) 'How IMF Conditionalities Affect Healthcare in Ghana', *Building new foundations: Reimagining the International Financial Architecture: Views and proposals from civil society*, p. 75
[44] World Bank Data. Out-of-pocket expenditure (% of current health expenditure) - Ghana | Data.
[45] GI-ESCR (2025) *States' Human Rights Obligations to Finance Public Services: A Focus on Education and Health.*
[46] Lumina, C. (2011) *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*; Guiding Principles on Foreign Debt and Human Rights (A/HRC?20/23), Principles 48-50; United Nations Human Rights Council (2018) Guiding Principles on Human Rights Impact Assessments of Economic Reforms (A/HRC/40/57).
[47] GI-ESCR (2025) *Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana*.

rights violations, since the underfunding of public services negatively affects their availability, accessibility, acceptability and quality, as presented above.

5. Differential impacts on population groups

26. The conditionality and austerity measures described above have not affected the population of Ghana evenly. Children and rural populations, in particular, those living in the northern regions of the country, bear a disproportionate share of the burden.
27. Not only are doctors insufficient in the country in terms of numbers, but they are also inequitably distributed across regions. The Ministry of Health reports that in 2023, the Greater Accra region had the best doctor-to-population density with 0.49 per 1,000 individuals, while the North East had the worst, i.e. 0.03 per 1,000 individuals. There are more doctors in the Greater Accra and Ashanti regions because these regions have better economic and social amenities than the newly created regions[48] with limited infrastructure.
28. Another well-known phenomenon attributed to austerity is schools under trees in Ghana.[49] The Free Compulsory Universal Basic Education Programme introduced in 1995, as well as capitation grants, school feeding, free textbooks and free exercise books, made the nation experience gains in gross enrolment at the basic level, but there have not been enough classrooms to accommodate the sudden higher number of pupils since then. As a result, an excess number of pupils have been sitting under trees to receive teaching and learning. This poses health and safety risks, as the children are exposed to the sun, rain, dust and other hazardous elements. In 2021, there were reportedly 5,403 schools under trees in Ghana,[50] 80% of them located in Northern Ghana.[51] The presence of schools under trees in some parts of the country is a clear indication that Ghana encounters challenges regarding the fulfilment of its human rights obligation to make education services available within its entire jurisdiction.
29. Moreover, as noted under question 2(a), the heavy reliance on indirect taxes such as VAT, increased as a prior action of the 2023–2026 ECF, also poses an issue of equity with respect to low-income groups and households where women are often overrepresented, thereby worsening socio-economic and gender inequalities.

6. Actionable solutions

6a) Reforms that would strengthen human rights safeguards, accountability mechanisms or human rights impact assessments in IFI-supported programmes, or improve the design and implementation of conditionalities

30. GI-ESCR considers that the following reforms would strengthen human rights safeguards in IFI-supported programmes and improve the design and implementation of

[48] North East, Savannah, Oti, Western North.
[49] ActionAid (2025) *The Human Cost of Public Sector Cuts in Africa*, p. 18
[50] Ghana Education Service (2021) *VALCO Trust Fund Launches Project To Remove Schools Under Trees*.
[51] GhanaWeb (2025) *80% of schools under trees are in northern parts of Ghana – Africa Education Watch*.

conditionalities. They are addressed primarily to international financial institutions, and in several respects also require action by borrowing States:

a) Integrate human rights obligations into all loan and credit agreements to ensure that fiscal and economic reforms support the realisation of economic, social and cultural rights.[52]

b) Ensure that debt restructuring processes safeguard social spending on health, education and other essential public services, preventing austerity-driven cuts that harm vulnerable populations.[53]

c) Enhance transparency in the borrowing process by publishing all loan agreements, debt sustainability analyses and related conditionalities, to enable public scrutiny and accountability.[54]

d) Ensure inclusive and participatory debt negotiations, drawing on consultation with the public and affected communities, civil society and oversight institutions, to ensure that the debt and borrowing process reflects social and human rights priorities.[55]

e) Regularly conduct human rights impact assessments for all lending programmes, ensuring that debt repayment and financial stability do not undermine economic, social and cultural rights.[56]

6b) The systemic role the Human Rights Council, the treaty bodies, and other UN human rights mechanisms can play in monitoring and addressing the human rights impacts of IFI conditionalities

31. Existing international human rights frameworks already provide much of the normative architecture the Human Rights Council could draw upon, but Ghana's experience since 2020 shows that this architecture has not translated into effective monitoring or accountability in practice. The Guiding Principles on Foreign Debt and Human Rights affirm that lending should not impair a state's ability to fulfil its human rights obligations and the Guiding Principles on Human Rights Impact Assessment of Economic Reforms discourage creditors from attaching harmful conditionalities on loans. In practice our research finds these safeguards were not visibly applied in either country.

32. GI-ESCR recommends that the Human Rights Council, the treaty bodies and other UN Human Rights mechanisms strengthen their role in monitoring the human rights impact of IFI conditionalities, specifically by:

[52] GI-ESCR (2025) *FfD4: GI-ESCR's Position Paper Zero Draft version to be discussed at FfD4 3rd Pre-Com (10-14 February 2025)*
[53] Committee on Economic, Social and Cultural Rights (CESCR) (1999) *General Comment No. 13: The Right to Education (Art. 13 of the Covenant)* E/C.12/1999/10, para. 60
[54] Lumina, C. (2011) *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: Guiding Principles on Foreign Debt and Human Rights (A/HRC/20/23)*. United Nations Human Rights Council, 10 April, Principles 42 and 43.
[55] Ibid. Principle 42.
[56] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *FfD4: GI-ESCR's Position Paper Zero Draft version to be discussed at FfD4 3rd Pre-Com (10-14 February 2025)*.

Global Initiative for Economic, Social & Cultural Rights

a) Requiring human rights impact assessments, accompany major lending programmes, consistent with existing international human rights treaties and Guiding Principles and that these assessments be made public before the conditions are finalised, not only after implementation.

b) Incorporating review of IFI conditionality impacts into existing reporting cycles, such as the Universal Periodic Review and treaty body State reporting, so that fiscal consolidation commitments made to IFIs are assessed against a State's simultaneous human rights obligations.

c) Supporting the recommendation from the UN Independent Expert on the Promotion of a Democratic and Equitable International Order, George Katrougalos, for the General Assembly to request an advisory opinion from the International Court of Justice on IFIs' international human rights obligations to resolve persistent interpretative conflicts and ensure legal clarity.[57]

d) Support the ongoing process toward a UN Framework Convention on International Tax Cooperation as a parallel multilateral avenue through which fairer global tax rules can reduce dependency on IFI lending and its attached conditionalities.[58]

e) Support calls for a UN Framework Convention on Sovereign Debt to establish a fair transparent and multilateral debt resolution mechanism grounded in human rights principles, rather than leaving debt restructuring primarily to creditor-driven processes.[59]

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[57] Katrougalos, G. (2025) *Necessary reforms to the international financial architecture: Report of the Independent Expert on the promotion of a democratic and equitable international order*, UN Doc. A/80/279, paras. 27 and 42(a).
[58] GI-ESCR (2024) *The UN Tax Convention: A Powerful Tool for Equality and Human Rights*.
[59] Action Aid (2025) *Who Owes Who*; See also GI-ESCR (2025) *FfD4: GI-ESCR's Position Paper Zero Draft Version to be discussed at FfD4 3rd Pre-Com*.