INPUTS RECEIVED: ONLINE CONSULTATION ON DESIGNING AN IMF STRATEGIC FRAMEWORK SOCIAL SPENDING (MAY-JULY 2018)

AMNESITY INTERNATIONAL[1]

1. We thank you for the opportunity to participate in the present consultation on Designing an IMF Strategic Framework on Social Spending. A significant body of our work is focussed on ensuring that people all over the world can access the full range of economic, social and cultural rights, which are closely linked to state and non-state actors' policies on social spending. The IMF has had immense influence on the ability of the states it works in to guarantee economic, social and cultural rights: in some of these countries, for example Greece and Chad as mentioned in detail below, IMF policies have often undermined these rights, or have been insufficient and inadequate to ensure their fulfilment. Therefore, we hope this consultation will serve as a step towards ensuring that the IMF's activities are brought in line with international human rights law. While a full list of recommendations is available at the end of this submission, briefly, we are asking the IMF to develop a framework for social spending that is consistent with international human rights law, and ensure amongst other things that:

1.1. Its understanding of "social spending" includes public expenditure necessary to guarantee non-retrogression and non-discrimination in the enjoyment of economic, social and cultural rights; and assure, at the very least, the minimum, core content of all economic, social and cultural rights;

1.2. Its activities and engagement with countries consider human rights obligations - in particularly the obligation to respect, protect and fulfil the full range of economic, social and cultural rights.

1.3. It refrains from stipulations in economic reform programs, loan contracts, debt repayments, and other aspects of IMF programming that may undermine countries' ability to guarantee, at the very least, the minimum, core content of all economic, social and cultural rights; and ensure that countries have the fiscal space necessary to this end;

1.4. It engages in negotiations and discussions around economic reform programs and programs likely to impact social spending in a transparent manner, and ensures that in program design, monitoring and implementation, governments put in place processes that allow for the genuine and effective participation of all persons potentially affected by such measures;

[1] Amnesty International is a global movement of more than 7 million people who are campaigning for a world where human rights are enjoyed by all. Amnesty International is independent of any government, political ideology, economic interest or religion. It has consultative status before the United Nations Economic and Social Council, the United Nations Educational, Scientific and Cultural Organization, and the Council of Europe, has working relations with the Inter-Parliamentary Union and the African Union, and is registered as a civil society organization with the Organization of American States.

1.5. It carries out, or cooperates with and assists the government to carry out, a human rights impact assessment of all economic reform programs and other prescriptions likely to impact social spending; and

1.6. It supports the government to identify methods to maximise available resources and allow sustainable deficit and debt levels without undermining human rights, including equitable and progressive taxation, improvements in tax collection, debt relief, and anti- corruption measures, exhausting all alternatives before fiscal consolidation or austerity measures with retrogressive impact on human rights are introduced.

APPLICATION OF INTERNATIONAL HUMAN RIGHTS LAW

2. The IMF bears binding human rights obligations, which must inform the IMF's understanding of what constitutes social spending, when the IMF should engage with this question, and how. The IMF, as a specialized agency of the United Nations, is bound by the general aims and principles of the United Nations Charter, including respecting human rights. Furthermore, the IMF is bound by obligations incumbent upon it under general rules of international law, which includes human rights as listed in the Universal Declaration of Human Rights, that are part of customary international law, or of the general principles of law[2].

3. The Guiding principles on foreign debt and human rights note that international financial organizations have an obligation to respect international human rights, which implies a duty to refrain from formulating, adopting, funding and implementing policies and programmes which directly or indirectly contravene the enjoyment of human rights; that lenders should not finance activities or projects that violate, or would foreseeably violate, human rights in the borrower states; and lenders should satisfy themselves that, borrowing states are still capable of servicing their external debt without compromising their ability to perform their international human rights obligations.[3]

4. State members of the IMF also have human rights obligations, which apply both within their territories and extraterritorially, and States members should ensure that their actions as members of international organizations take due account of these obligations. This includes the obligation to refrain from adopting measures that would impair the enjoyment of economic, social and cultural rights[4] outside their territories; and the

obligation to engage in international cooperation and assistance to further the universal realization of economic, social and cultural rights. For example, in its General Comment on right to social security, the Committee on Economic, Social and Cultural Rights noted that "*States parties that are members of international financial institutions, notably the International Monetary Fund, the World Bank, and regional development banks, should take*

[2] Statement by the Committee on Economic, Social and Cultural Rights, Public debt, austerity measures and the International Covenant on Economic, Social and Cultural Rights, E/C.12/2016/1, 22 July 2016, paragraphs 7 and 8.

[3] 3 Guiding principles on foreign debt and human rights, available here: https://documents-dds-ny.un.org/doc/UNDOC/GEN/G12/128/80/PDF/G1212880.pdf? OpenElement

[4] See in general the Maastricht Principles on Extraterritorial Obligations of States in the Area of Economic, Social and Cultural Rights, an assessment by experts of the state of international law on the topic of extraterritorial obligations, available here: https://www.etoconsortium.org/nc/en/main-navigation/library/maastricht-principles/?tx_drblob_pi1%5BdownloadUid%5D=23

steps to ensure that the right to social security is taken into account in their lending policies, credit agreements and other international measures. States parties should ensure that the policies and practices of international and regional financial institutions, in particular those concerning their role in structural adjustment and in the design and implementation of social security systems, promote and do not interfere with the right to social security".[5] The Committee on Economic, Social and Cultural Rights has made similar observations in the context of other economic and social rights, including the right to health[6]; right to food[7]; and the right to education.[8]

5. Almost all the countries the IMF funds have ratified one or more treaties requiring that economic, social and cultural rights be respected, protected and fulfilled, which includes the obligation to take steps to the maximum of their available resources to achieve progressively the full realization of economic, social and cultural rights. Many of these obligations have immediate effect, including: the obligation to ensure non-retrogression; to ensure the minimum, essential levels of economic, social and cultural rights for all persons;[9] to ensure non-discrimination in access to economic, social and cultural rights;[10] and to ensure transparency and the participation of all stakeholders in the design and implementation of policies impacting economic, social and cultural rights.[11] The functioning of the IMF should support and not undermine states' ability to realize these obligations, which continue to operate even in times of economic crisis.[12]

[5] UN CESCR, General Comment 19: The right to social security, E/C.12/GC/19, 4 February 2008, para 58.

[6] "The international financial institutions, notably the International Monetary Fund (IMF) and the World Bank, should pay greater attention to the protection of the right to food in their lending policies and credit agreements and in international measures to deal with the debt crisis" UN CESCR, General Comment 12: The Right to Adequate Food, E/C.12/1999/5, 12 May 1999, para 41.

[7] The international financial institutions, notably the International Monetary Fund (IMF) and the World Bank, should pay greater attention to the protection of the right to food in their lending policies and credit agreements and in international measures to deal with the debt crisis" UN CESCR, General Comment 12: The Right to Adequate Food, E/C.12/1999/5, 12 May 1999, para 41.

[8] "In particular, the international financial institutions, notably the World Bank and IMF, should pay greater attention to the protection of the right to education in their lending policies, credit agreements, structural adjustment programmes and measures taken in response to the debt crisis" UN CESCR, General Comment 13: The Right to Education, E/C.12/1999/10, 8 December 1999, para 60.

[9] For example, UN CESCR, General Comment 12: The Right to Adequate Food, E/C.12/1999/5, 12 May 1999, para 6; UN CESCR, General Comment 14: The right to health, E/C.12/2000/4, 11 August 2000, paras 43 and 44; UN CESCR, General Comment 13: The Right to Education, E/C.12/1999/10, 8 December 1999, para 57.

[10] For example, UN CESCR, General Comment 12: The Right to Adequate Food, E/C.12/1999/5, 12 May 1999, paras 18, 19, 26; UN CESCR, General Comment 14: The right to health, E/C.12/2000/4, 11 August 2000, paras 12, 18, and 19; UN CESCR, General Comment 13: The Right to Education, E/C.12/1999/10, 8 December 1999, paras 6 and 31-37.

[11] For example UN CESCR, General Comment 12: The Right to Adequate Food, E/C.12/1999/5, 12 May 1999, para 23; UN CESCR, General Comment 14: The right to health, E/C.12/2000/4, 11 August 2000, para 55;

[12] UN CESCR, General Comment 14: The right to health, E/C.12/2000/4, 11 August 2000, para 32; UNHRC, *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*, April 2011, para 18, 28, 77, 78 and 80.

ROLE OF THE IMF IN SPECIFIC COUNTRIES

6. We are keen to draw your attention to certain countries in which IMF interventions have either undermined the progressive realization of economic, social and cultural rights (and linked to this, have undermined social spending); or where the IMF has not done enough to protect economic, social and cultural rights, and where efforts around social spending have been inadequate or insufficient.

7. In **Chad**, our recent research showed that the austerity measures and reductions in public spending implemented by the government to address the on-going economic crisis have resulted in retrogressions in people's enjoyment of their economic and social rights, in particular their rights to education and health.[13] For example, public health spending has been reduced by almost 50% between 2013 and 2017: this reduced the availability of essential services and medicines, limited the government's 'Free Emergency Health Care' program, and has severely impacted the ability of groups who are economically vulnerable and marginalized to access health care. Similarly, between 2013 and 2017, the government cut primary and secondary education spending by 22% and the higher education budget (data related to spending was not available) reduced by 70%. This resulted in additional financial burden on parents who, even before the crisis, have had to financially contribute to their children's education, including primary education. In addition, the government cancelled scholarships for all university students, except those in medical and national vocational schools and increased university registration fees. Furthermore, the government drastically reduced public servants' salaries during this period, combined with the increase in the cost of living have further affected people's livelihoods.

8. The IMF has been involved in loan arrangements with the government of Chad during the economic crisis, and as a part of these arrangements, requested the Chadian government to implement cuts in public expenditure.[14] The IMF established a "floor" – that is, a minimum expenditure - for poverty reducing social spending in Chad, and also advised the government to "*redirect resources to areas where the previous cuts had detrimental economic and social consequences such as investment and social sectors*." [15] However, despite this advice and the establishment of this "floor", Amnesty International's research shows that drastic cuts in public spending implemented by the government, including in health and education, have undermined the minimum core content of the right to health and resulted in retrogressions in the right to education. More specifically, while IMF reports[16] mention that the government met the floor for poverty reducing social spending from 2015 to 2017, Amnesty International's research show that during this period of time drastic spending cuts were made, including in education and health, with the impacts described above.

[13] Report publication forthcoming.

[14] According to interviews with government officials carried between November 2017 and March 2018 and the IMF Country Report No.18/108, "*Chad: First Review Under the Extended Credit Facility Arrangement, and Request for a Waiver of Nonobservance of Performance Criteria – Press Release; Staff Report; and Statement by the Executive Director in Chad",* these conditions included spending cuts including the reduction of the wage bill, and restructuring of the debt contracted by the state with Glencore and measures to improve non-oil revenue mobilization.

[15] IMF report of 19 June 2017

[16] IMF reports consulted include: IMF Country Report No. 17/246 and IMF Country Report No. 18/108

9. The IMF has not explained in its public documents whether this "floor" encapsulates the levels public expenditure necessary to guarantee the minimum core content of economic, social and cultural rights in Chad; whether the human rights obligations of the government of Chad and the IMF formed a part of the negotiations and discussions around the loan arrangement and its implementation; and whether the IMF conducted, or asked the government of Chad to conduct, an assessment of the potential human rights impact of the economic reforms suggested as a part of the loan arrangements. Amnesty International requested a copy of the terms of loan agreement from the IMF office in Chad (May 2018), and has not received a response.

10. The IMF is one of **Greece's** creditors for loans undertaken during the economic crisis, alongside some European countries and the European Stability Mechanism. The IMF, together with the other creditors, has required Greece to implement economic adjustment programs starting from 2010, which include structural reforms to address its fiscal deficit, debt levels and stabilize the economy. The creditors required that the adjustment program included periodic deficit targets, to be achieved through reductions in pension payments; reductions in the public wage bill; reducing public health expenditure by "modernizing" the health system; and increased taxation.[17] The deficit targets motivated the austerity measures put in place by the government of Greece during this period and constrained social spending and the spending necessary for the full enjoyment of economic and social rights.

11. The program documents do not take into account the creditors' and Greece's human rights obligations. No human rights impact assessments were conducted before or after the implementation of the economic reform programs. It is positive that the European Commission conducted a social impact assessment prior to the third program, however, human rights experts have noted that this did not go far enough to assess potential human rights impact and it failed to draw lessons from what possibly went wrong in the previous two adjustment programmes.[18] While program documents contain some concerns about minimizing the impact of the measures on "vulnerable groups", as the information in the following paragraph illustrates, these articulations were insufficient to ensure that the right of marginalized groups and particularly those on lower incomes were protected.

12. Several commentators have shown that the creditors' decision to impose austerity measures on Greece, in the aftermath of the global economic crisis, exacerbated the suffering caused by the crisis.[19] Human rights monitoring bodies have consistently raised

[17] All program documents are available here: http://ec.europa.eu/economy_finance/publications/occasional_paper/2012/op94_en.htm; https://ec.europa.eu/info/sites/info/files/01_mou_20150811_en1.pdf; file:///C:/Users/sanhita.ambast/OneDrive%20-%20Amnesty%20International/Downloads/DOC_1.en%20(2).pdf

[18] Report of the Independent Expert on the Effects of Foreign Debt and Other Related International Financial Obligations of States on the Full Enjoyment of All Human Rights, particularly Economic, Social and Cultural Rights on his mission to Greece, 21 April 2016, A/HRC/31/60/Add.2, para. 43. available here: https://digitallibrary.un.org/record/831667/files/A_HRC_31_60_Add-2-EN.pdf.

[19] See for example: OXFAM "The True cost of Austerity and Inequality: Greece" September 2013, available here: https://www.oxfam.org/sites/www.oxfam.org/files/cs-true-cost-austerity-inequality-greece-120913-en.pdf; Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights on his mission to Greece, A/HRC/31/60/Add.2, 21 April 2016; Report of the Independent Expert on the effects of foreign debt and other related international financial

serious concerns about the severe human rights impact of austerity measures in Greece, including on people's rights to health, housing, education, work, and social security.[20] For example, general government spending on social protection fell by almost 19% between 2009 and 2016.[21] In its 2015 report on Greece, the UN Committee on Economic, Social and Cultural rights raised concerns about the "*drastic cuts in social security benefits*" and about the "*insufficient assistance provided to persons whose benefits have been reduced or discontinued and at the cuts and stringent terms and conditions imposed on non-contributory old-age benefits, which have a negative impact on the living conditions of older persons and their families*".[22] In his 2016 report on Greece, the UN Independent Expert on the effects on foreign debt concluded that the third assistance programme acknowledged *'the immense sacrifices the Greek society has made, but ignores the fact that the Government of Greece is to a large extent currently unable to secure for a large number of individuals within its territory the enjoyment of essential economic and social rights'.* Most recently, the Council of Europe Commissioner for Human Rights noted the adverse impact of austerity measures upon the human rights of people in Greece, especially their rights to health and to education.[23] OECD statistics reveal that between 2009 and 2016, the number of people who were unable to get health care for financial reasons tripled from 4% to 12%.[24] During this period, public spending on health almost halved, going from €16,184 million (2009) to €8,552 million (2016).[25]

CONCLUSIONS AND RECOMMENDATIONS

13. A broader focus on social spending is essential and long over-due. The IMF and its members states have human rights obligations, as do the countries in which the IMF operates. It should ensure that its understanding of social spending is consistent with these obligations. International human rights law should also inform all IMF activities and programming that have the potential to affect people's economic, social and cultural rights in the countries in which they are implemented. States have an obligation to guarantee economic, social and cultural rights, and these cannot be treated as a "policy options" that states can chose to trade-off. Our experience indicates that IMF interventions tend to ignore these obligations, and hence risk undermining or not otherwise acting consistently with human rights law and standards; negatively impacting social spending; and often fuelling marginalization, inequality and social unrest. Therefore, the IMF should develop

obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights on his mission to institutions of the European Union, A/HRC/34/57/Add.1, 28 December 2016.

[20] Report of the Independent Expert on the Effects of Foreign Debt and Other Related International Financial Obligations of States on the Full Enjoyment of All Human Rights, particularly Economic, Social and Cultural Rights on his mission to Greece, above.

[21] See OECD Statistics, Government expenditure by function-Social Protection, available here: https://stats.oecd.org/Index.aspx?DataSetCode=SNA_TABLE11#

[22] Committee on Economic, Social and Cultural Rights, Concluding observations on the second periodic report of Greece, E/C.12/GRC/CO/2, 27 October 2015, para 23.

[23] Council of Europe Commissioner for Human Rights, Greece: immediate action needed to protect human rights of migrants, 29 June 2018, available here: https://www.coe.int/en/web/commissioner/-/greece-immediate-action- needed-to-protect-human-rights-of-migrants

[24] See Eurostat, Self-reported unmet needs for health care, available here: http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=hlth_ehis_un1e&lang=en

[25] See OECD Statistics, Government expenditure by function-Health, available here: https://stats.oecd.org/Index.aspx?DataSetCode=SNA_TABLE11#

a framework for social spending that is consistent with international human rights law, and should ensure that:

13.1 Its understanding of “social spending” includes public expenditure necessary to guarantee non-retrogression and non-discrimination in the enjoyment of economic, social and cultural rights; and assure, at the very least, the minimum, core content of all economic, social and cultural rights;

13.2 Its activities and engagement with countries consider human rights obligations - in particularly the obligation to respect, protect and fulfil the full range of economic, social and cultural rights. The IMF must not carry out activities, impose requirements or provide prescriptions that lead to result in people’s economic, social and cultural rights being undermined or violated;

13.3 It refrains from stipulations in economic reform programs, loan contracts, debt repayments, and other aspects of IMF programming that may undermine countries’ ability to guarantee, at the very least, the minimum, core content of all economic, social and cultural rights; and ensure that countries have the fiscal space necessary to this end;

13.4 It engages in negotiations and discussions around economic reform programs and programs likely to impact social spending in a transparent manner, and ensures that in program design, monitoring and implementation, governments put in place processes that allow for the genuine and effective participation of all persons potentially affected by suchmeasures;

13.5 It carries out, or cooperates with and assists the government to carry out, an independent human rights impact assessment of all economic reform programs and other prescriptions likely to impact social spending, in full consultation with potentially affected persons, and ensures that the programmes do not lead to retrogression in the enjoyment of economic, social and cultural rights; that marginalized groups and persons are protected; and that other potentially negative impacts on human rights are ameliorated. Such an assessment should include consideration of the disparate impacts of the measures on the basis of gender and other relevant grounds of discrimination in the country.

13.6 It acknowledges that the impact of reductions in social sector spending are not gender neutral, and often particularly and disproportionately impact women; and should take measures to mitigate and avoid these impacts.

13.7 It supports the government to identify methods to maximise available resources and allow sustainable deficit and debt levels without undermining human rights, including equitable and progressive taxation, improvements in tax collection, debt relief, and anti- corruption measures, exhausting all alternatives before fiscal consolidation or austerity measures with retrogressive impact on human rights are introduced

<u>COMMONWEALTH SECRETARIAT</u>

- *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth?*

  A broader focus on social spending is required not only by the Fund but by all international development and financial institutions signed up to enabling successful implementation of the SDGs.

- *When do you think IMF should engage on social spending issues? When should it rely on other international organizations, and how can it better leverage their expertise and resources?*

  The IMF should only directly engage on social spending issues during Fund programmes. The World Bank and other development institutions are the superior institutions in the social space so coordination requires that the Fund recognise and respect that. During Fund programmes, however, the Fund must ensure that its BoP and fiscal advice does not jeapordise important social spending and so has to work with WB and other to see how it can steer macro stability while maintaining social spending crucial to inclusive growth.

- *How should the Fund engage on social spending issue? (e.g. by helping countries sustainably finance increased social spending; support countries in understanding the trade-off involved in choosing between different policy options; enhancing coordination with other international organizations).*

  The Fund has to increase its analytical work in this area to find out two things: What are the returns per country for different types of social spending and given this how can fiscal budgets be curtailed while maximising growth stimulus and social protection. Once this is known then coordination with the other multilaterals can allow for the right funding mix and intervention strategy.

- *Are social protection floors and other measures currently implemented in IMF programs effective at protecting or even increasing social spending? What are the key factors that affect their effectiveness? How could the design and implementation of these measures be enhanced?*

  Linked to my response above its not only about social protection but social spending that is also growth enhancing. The design and targeting of that social spending to ensure it reaches those who need it most and also that it allows for increased productivity.

- *What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?*

  In most developing countries with UHC it becomes a fixed cost that is untouchable due to political consequences. Barbados' democratic labour party withdrew free education at the tertiary level and failed to gain even one seat. The problem here is that LICs will have very volatile growth and revenues, especially in the case of commodity exporters. So, managing such a high fixed cost would be difficult for LICs. The IMF would have to advise them to build even bigger SWFs and fiscal buffers which is extremely difficult in what is still a relatively low commodity price environment.

- *Please provide examples of countries where you believe IMF engagement on social spending: (i) helped to support this spending, or (ii) undermined this spending? Please provide a description of why this was the case.*

  I believe that the Grenada and Jamaica Fund programmes both supported social spending, if not directly through collaboration with international partners such as the World Bank and IDB.

- *How should social spending be financed, especially in countries with limited resources or high budget deficits?*

  The Fund can help with social spending in these cases by:

  + Leveraging its resources further by blending in market finance, such as fone in IDA18.

  + Providing highly concessional loans for these countries regardless of their income per capita.

  + Ensuring that the spending is well targeted and productive through front loading work on enhancing these countries PFM systems.

THE GLOBAL COALITION TO END CHILD POVERTY

The Global Coalition to End Child Poverty welcomes this opportunity to provide input into the new IMF framework on social spending. The Coalition is a global initiative to raise awareness on children living in poverty across the world, and to support global and national action to alleviate it. The Coalition consists of 20 diverse organizations with common interests and focus on child poverty.
www.endchildhoodpoverty.org

• *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth?*

The Global Coalition to End Child Poverty supports a broad focus on social spending, as it is warranted both by the importance of enhancing human capital with the objective of inclusive growth, and by the more general importance of human development for healthy societies - in line with many of the objectives of the SDGs. The scope can be broadened further beyond social protection, education and health, to include other critical dimensions associated with child poverty, such as water and sanitation and early childhood development. The evidence is clear, investments in these areas, alongside social protection, can reduce poverty, inequality and inequity. Nonetheless, it is important to note that social protection should be a crucial component of social spending focus, these are not either-or choices - all are important. The multidimensionality of children's lives mean weaknesses in one area can easily undermine impacts elsewhere. In many countries, social protection is an underfunded sector in comparison to other sectors, and in such instances, there is need to increase public expenditure for social protection programmes to improve coverage which benefits children.

• *When do you think IMF should engage on social spending issues? When should it rely on other international organizations, and how can it better leverage their expertise and resources?*

The IMF social spending framework should include clear considerations of children in poverty. The IMF can build upon the work of UN agencies and INGOs and civil society, which have extensive experience at country level advocating for the importance of a child specific lens on social spending – including promoting increased/widened access for children to quality basic public services, and effective social protection floors. The IMF is well placed to provide advice as a secondary role to sustainably finance social spending plans in strategic planning documents – in collaboration and consultation with a broader set of partners to support consensus building and proper accountability to the broader public.

• *How should the Fund engage on social spending issue?*

The Fund should always consider a first call for children, in particular the poorest and the most disadvantaged, in its engagement on social spending. IMF can provide technical support to countries to sustainably finance increased or more efficient and equitable social spending, under the coordination of Ministries of Finance and planning commissions and in consultation with a broader range of partners from the UN, NGOs and civil society - to increase consensus and accountability. The Fund has a role to play in evidence generation and advice on social spending issues by promoting research in collaboration with key partners - and disseminating learning on best practices and experiences to inform social spending, in particular during times of economic growth and expansionary fiscal policy.

• *Are social protection floors and other measures currently implemented at IMF programs effective at protecting or even increasing social spending?*

A key component of IMF's framework social spending is to ensure a minimum acceptable level of social protection coverage and service provision in order to address and prevent an increase multidimensional child poverty.

• *What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?*

The Global Coalition to End Child Poverty welcomes IMF's gradual shift in approach toward universal coverage. Policy advice on targeting options should be based on solid evidence, and proven approaches. Some of the challenges of targeting to low income households are well documented, such as high risk of exclusion errors of children living in poverty (in particular in countries with high poverty levels, and/or weak administrative systems). Narrow targeting can increase costs of compliance for recipients – and may limit political support for policy options, whereas universal options may command more domestic political and public support.
Acknowledging the importance of universal social protection options for children is a first step towards reducing child poverty, alongside exploring the different and most effective approaches to reaching children living in poverty with social assistance (for example, categorical approaches to particular vulnerable groups).

• *How should social spending be financed, especially in countries with limited resources or high budget deficits?*

Limited resources and/or high budget deficits are clear challenges for social spending. However, as already highlighted - investments in child relevant sectors yield positive benefits to economies and societies, and should as such receive highest priority in government budgets. Investing in children, and in particular the poorest children, is not a luxury after budget deficits have been narrowed, it is part of a strategy towards sustainable development. Exploring sustainable sources of finance is essential to promote universal approaches that are viable during expansionary times, as well as recessions. To achieve this, various options can be explored in countries where the fiscal space is expanding, such as tax reform and a thorough analysis of fiscal welfare to prioritise poor people, and children in particular (for example analysing the net impact of consumption taxes on poor households with children). Tax reforms, tackling corruption and similar approaches have proven effective in promoting social spending benefiting the most vulnerable, in particular the poorest and most disadvantaged children.

The Global Coalition to End Child Poverty emphasizes that the needs of poor and disadvantaged children are considered as first priority across all areas of the new IMF framework on social spending.

ITUC

Key messages

The ITUC urges the IMF to extend its focus on social protection beyond social spending and cost-curtailment and instead give greater priority to enlarging the coverage of social protection and ensuring adequacy of benefits, in line with UN Sustainable Development Goals (SDG) target 1.3 on ensuring social protection for all. The ITUC has frequently criticised the IMF's narrow focus on the costs of social protection while ignoring the positive social and macro-economic effects of extending social protection, including its ability to support human capital development as well as sustain aggregate demand in times of economic downturn.

When approaching social protection in its policies and programmes, the IMF should ensure consistency with international labour standards and agreed international commitments, including ILO Conventions and Recommendations and SDG Target 1.3 to significantly expand social protection coverage.

The IMF should enlarge its focus social protection from "safety nets" for the poorest, to more comprehensive systems that provide for basic social security guarantees for children, people of working age and older persons, as well as quality services including healthcare in line with ILO Recommendation 202.

The IMF's should stop promoting narrow targeting of benefits and services, as this approach has left out many people who are in need of support. The use of proxy means tests promoted by the IMF have been proven to wrongly exclude a large share of the people eligible for these schemes.

The IMF's new strategic framework should provide for more regular, structured cooperation with other international organisations with mandates and expertise in the area of social policy, including the ILO and the different UN Economic Commissions, in order to make sure its social policy recommendations with the broader international agenda on social protection.

When dealing with social protection issues, the IMF should ensure close consultation with trade unions and civil society on the ground. These actors often understand best the needs and concerns of the population and play important roles in the negotiation, design and delivery of social protection schemes.

The IMF should undertake thorough impact assessments of potential social protection reforms before issuing policy advice or policy conditions. Such assessments should consider the potential coverage gaps that could occur as a result of the reform, as well as impacts on poverty, gender, income distribution, and the overall economic situation of the country. Such assessments should be transparent and subject to a thorough independent review.

The IMF can play a supportive role in expanding access to social protection by helping countries to identify fiscal space. It could also financially support countries to develop adequate, comprehensive social protection schemes.

Background

Despite not having up until now a systematic framework for addressing social protection issues[1], the IMF has issued numerous policy recommendations and policy conditions in the area of social protection over the past decades, often steering governments towards reducing social spending with the objective of reducing public deficits. This focus on spending reduction has often led to dramatic reductions in the coverage and adequacy of social protection schemes, and has in turn contributed to increased poverty and inequality. These policies have also had unintended negative economic effects: reducing aggregate demand, lowering investments in human capital, increasing informality and overall compromising economic growth. Academics, experts and other international organisations have highlighted the disastrous consequences of the IMF's approach and have cautioned more work by the Fund in this direction. The International Labour Organisation (ILO) has published a working paper which cautions that the approach is not viable, showing that "there is overwhelming evidence that prioritizing fiscal austerity will not help to promote robust employment-generating growth nor will it improve living standards or social cohesion."[2]

Recent examples of the adverse effect IMF policy recommendations can have on social protection can be found in Kyrgyzstan and Mongolia, where the IMF has pressured these governments to dramatically reduce the coverage of child benefits. Mongolia's universal child benefit programme had been very effective, reaching 99% of children, but the IMF insisted that the Mongolian government reform it into a targeted programme, leading to a loss for income support for over 400,000 children.[3] Furthermore, in response to the ILO General Survey on the implementation of Recommendation 202 on social protection floors, several ITUC affiliates have expressed their deep concerns regarding the detrimental effects of austerity measures promoted by the IMF in their countries. In Nicaragua, the IMF proposed cuts to some core social protection benefits of as much as 20%, although the reform did not take place due to wide scale opposition.[4]

While the IMF has encouraged cutbacks in social spending, this approach is not actually economically conducive. Adequate, comprehensive social protection systems have, in fact, been shown to have strong economic benefits through fostering skills development and employability, boosting demand, providing crucial automatic stabilisers, and facilitating participation in the formal economy.[5] In Indonesia, for example, investments in social protection have enabled the government to reform economically inefficient fuel subsidies.[6] Social protection can also make economies more resilient against crises; in Brazil, for instance, the *Bolsa Família* programme had been shown to dampen the impact of the 2008 financial crisis that otherwise could have had disastrous effects for the country.[7] Within the European Union, the existence of adequate unemployment benefits during the economic and financial crisis served as important automatic stabilisers that helped many countries weather the crisis and prevent it from deepening.[8] Extensions to social protection have also been shown to have a positive impact on reducing participation in the informal economy[9], which is why ILO Recommendation 204 on the Transition from the Informal to the Formal Economy sets out the importance of social protection as part of a comprehensive strategy for formalisation.

[1] IMF Independent Evaluation Office (2017) The IMF and Social Protection
[2] Ortiz, I., Cummins, M., Capaldo, J. & Karunanethy, K. (2015) The Decade of Adjustment: A Review of Austerity Trends 2010-2020 in 187 Countries
[3] Kidd, S. (2018) Mongolia and Kyrgyzstan lose out in their struggle with the IMF over the targeting of child benefits
[4] TUCA observations in preparation of the ITUC's reply to the ILO General Survey (2018)
[5] See ILO World Social Protection Report 2017-2019; European Commission (2013) Evidence of Demographic and Social Trends: Social policies' contribution to inclusion, employment and the economy; ILO (2011) Decent Work and the Inrecc Economy; ILO (2014) Monotax: Promoting formalization and protection of independent workers
[6] Mathers, N. & Slater, R. (2014) Social protection and growth: Research synthesis
[7] Berg, J. (2009) Brazil - Conditional Transfers as Response to the Crisis: The Bolsa Família Programme
[8] See European Commission (2013) Evidence on Demographic and Social Trends: Social policies' contribution to inclusion, employment and the economy
[9] See for instance the example of how reforms to extend social protection in Uruguay, coupled with measures to streamline taxation, provided powerful incentives for workers to formalise their activities

The ITUC, together with other members of the Global Coalition for Social Protection Floors, recently called on the IMF's board of directors to review the Fund's approach to social protection and shift its priority from a short-term cost-saving one to a positive approach that encourages social and economic investments.[10] Even in low-income countries with limited fiscal space, there are opportunities to sustainably raise government revenue to finance social protection schemes; for instance through introducing new, progressive forms of taxation, combatting tax evasion, expanding contributory schemes or exploring innovative financing mechanisms.[11] The IMF could play a valuable role in supporting countries to identify these alternative financing possibilities and provide direct short-term financial assistance in some cases. It could also financially support countries to develop adequate, comprehensive social protection schemes.

Responses to specific consultation questions

1. *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth?*

The ITUC emphasises that a comprehensive approach to social protection that goes beyond the provision of mere safety nets is essential. Social protection systems need to be extended both vertically and horizontally in order to ensure basic social security guarantees for all, that provide both poverty relief and adequate income replacement, as well as quality essential services such as health care and education. A comprehensive social protection system based on ILO Convention 102 and Recommendation 202 is a precondition to realising sustainable, inclusive economic growth. However, the ITUC also cautions that a broad focus on social spending, that includes investments in human capital in the form of education and healthcare, should not come to the detriment of other types of social spending such as old-age pensions or unemployment benefits.

2. *When do you think IMF should engage on social spending issues? When should it rely on other international organizations, and how can it better leverage their expertise and resources?*

The IMF should allow countries the necessary freedom and actively encourage them to finance social protection systems in a manner that guarantees adequate support available to all. The Fund should moreover refrain from interfering with states' social protection policies when not strictly necessary, as was the case in Kyrgyzstan and Mongolia.[12] Furthermore, the ITUC highlights once more that international organisations with mandates and expertise in the social policy field, including the ILO and the different UN Economic Commissions[13], must be closely involved in any work the IMF is doing on social protection as they can contribute important technical expertise and can help to ensure coherence with international labour standards and international agreements.

3. *How should the Fund engage on social spending issues? (e.g. by helping countries sustainably finance increased social spending; support countries in understanding the trade-off involved in choosing between different policy options; enhancing coordination with other international organizations).*

The IMF could play a positive role with regard to social protection by assisting countries in identifying opportunities for expanding fiscal space. The Fund should consider alternative means to ensuring the sustainability of social protection systems than simply reductions in benefit levels or coverage, but consider also ways to generate additional revenue through introducing or increasing progressive forms

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[10] See the The Global Coalition for Social Protection Floors' Statement to the IMF on the findings of the evaluation report and the IMF's approach towards social protection

[11] Ortiz, I., Cummins, M. & Karunanethy, K. (2017) Fiscal Space for Social Protection and the SDGs: Options to Expand Social Investments in 187 countries

[12] Kidd, S. (2018) Mongolia and Kyrgyzstan lose out in their struggle with the IMF over the targeting of child benefits

[13] These include the UN Economic Commission for Latin America and the Carribean (CEPAL/ECLAC), the UN Economic and Social Commission for Asia-Pacific (ESCAP), and the UN Economic Commission for Africa.

of taxation, raising social security contributions, tackling tax evasion and closing tax loopholes, investigating innovative sources of financing, and boosting employment.

Moreover, the Fund's engagement on social protection should involve systematic consultation with trade unions and civil society organisations. These actors often understand best the needs and concerns of the population and play important roles in the negotiation, design and delivery of social protection schemes.

In addition, the IMF could also provide financial support for the extension of current or the development of new social protection schemes. Again – the ITUC stresses the importance of consulting with international organisations to ensure coherence with labour standards and other relevant international agreements.

4. *Are social protection floors and other measures currently implemented in IMF programs effective at protecting or even increasing social spending? What are the key factors that affect their effectiveness? How could the design and implementation of these measures be enhanced?*

In the past, IMF policy recommendations have often compromised the coverage and effectiveness of social protection. Under the objective of enhancing fiscal sustainability, the IMF has often encouraged large cutbacks to benefit levels and promoted measures to dramatically reduce coverage of benefits through changes to eligibility criteria – such as in the case of its recent recommendations related to social spending in Colombia and Brazil.[14] IMF policy advice has also focussed on narrowing the targeting of social assistance benefits through developing proxy means-tests for assistance, with the end result of a large share of eligible beneficiaries being left out.[15] Going forward, the ITUC recommends that the IMF undertake thorough impact assessments of potential social protection reforms before issuing policy advice or policy conditions, in order to avoid adverse social and economic consequences. Such assessments should consider the potential coverage gaps that could occur as a result of the reform, compliance with international labour standards and coherence with international commitments to expand social protection, as well as impacts on poverty, gender, income distribution, and the overall economic situation of the country. Such assessments should be transparent, involve other relevant international organisations with experience conducting such assessments, and be subject to a thorough independent review. These could also be used to inform dialogues with governments and stakeholders on the planning of such reforms.

5. *What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?*

Social assistance schemes targeted towards the poor can be helpful, but its existence alone cannot ensure sufficient protection to the population against the full range of risks that people experience across their lifetimes. It would be important to ensure vertical and horizontal extensions of social protection in order to achieve universal access to the full range of income guarantees and services guaranteed under ILO Recommendation 202 on Social Protection Floors and Convention 102 on Social Security.

Some states have achieved universal access through 'universal' eligibility criteria for some benefits and services. For example in Bolivia, the *Renta Dignidad* is a universal non-contributory old-age protection scheme for all citizens over the age of 60, regardless of their employment history.[16] However, universal access might also be effectively achieved through a complementary mix of statutory social insurance and social assistance, to make sure no one is left out. For instance, in Kenya there are contributory pensions that provide a percentage of one's previous income as well as non-contributory pensions for those who have not been able to build up sufficient contributions for a contributory pension (e.g., informal

[14] TUCA observations in the preparation of the ITUC reply to the ILO General Survey on Social Protection Floors
[15] IMF (2017) Social Safeguards and Program Design in PRGT and PSI-Supported Programs
[16] ILO and World Bank Group (2016) Universal Social protection: Country cases

economy workers), thus providing these individuals a basic income guarantee.

6. *Please provide examples of countries where you believe IMF engagement on social spending: (i) helped to support this spending, or (ii) undermined this spending? Please provide a description of why this was the case.*

The ITUC positively acknowledges that the IMF has recently taken measures to preserve some spending on social protection by setting 'indicative targets' for social spending floors. However, this approach has often been applied in very broad terms, making no distinction between spending on health, education, social protection and sometimes even infrastructure.[17] It is also not clear whether such spending targets are adapted to the specific country situation, and thus developed after conducting a thorough assessment of the social protection needs of the country –beyond social assistance - and the associated costs of financing such needs. Furthermore, in the past, these spending floors have always been of a voluntary nature and not linked to repercussions for non-compliance, as was the case in Tunisia in 2015 and 2016.

Moreover, within the new loan agreement recently concluded with the government of Argentina, the Fund has set a new minimum social spending benchmark for Argentina, safeguarding expenditure for means-tested social assistance.[18] While it is positive that the IMF is taking measures to preserve social assistance expenditure, there is nevertheless a concern that such a focus on spending for social assistance should not come to detriment of other aspects of social protection.

7. *How should social spending be financed, especially in countries with limited resources or high budget deficits?*

As outlined in ILO Recommendation 202, the state has the primary and overall responsibility for the provision of social protection. Governments are therefore responsible for creating sufficient fiscal space for social protection. Different financing modalities may be more or less appropriate for different types of schemes. Social security schemes, financed through contributions from employers and workers are an effective way to ensure income replacement, whereas social assistance schemes, which intend to alleviate poverty, are better suited to be financed through general tax revenue, since the beneficiaries of such schemes are likely not able to make contributions. For both types of schemes, the administrative and organisational role of the government is essential to ensure effective access.

Additional strategies to promote the sustainable financing of social protection could be considered by governments, such as combating tax evasion, introducing or increasing progressive methods of taxation and supporting increases in formal employment to raise tax revenue– for instance through removing barriers to women's labour market participation and by fostering the formalisation of informal economy workers.[19] The IMF could play a supportive role by helping governments explore these ways of expanding their fiscal capacity.

[17] UN Human Rights Council (2018) Report of the Special Rapporteur on extreme poverty and human rights
[18] IMF (2018) IMF Executive Board Approves US$50 Billion Stand-By Arrangement for Argentina
[19] Ortiz, I., Cummins, M. & Karunanethy, K. (2017) Fiscal Space for Social Protection and the SDGs: Options to Expand Social Investments in 187 Countries

<u>KNOWLEDGE AND INNOVATION ITALY (Gabriel Quinti)</u>

- *Êtes-vous d'accord pour dire que considérer les dépenses sociales au sens large (et non pas juste la protection sociale) se justifie au regard de l'importance de l'éducation et de la santé pour la croissance inclusive ?*

Oui. Non seulement étant donnée l'importance de l'éducation et de la santé pour la croissance inclusive ; mais également parce-qu'une amélioration de l'éducation (et notamment de l'éducation secondaire et tertiaire) est une condition indispensable pour le renforcement des capacités des ressources humaines ce qui, à son tour, facilite la croissance. En troisième lieu, il ne faut pas oublier que le FMI ne vise pas exclusivement la croissance, mais une croissance équitable, ce qui est possible exclusivement (condition nécessaire, bien que non suffisante) si tous les services sociaux essentiels sont garantis avec un niveau de qualité au moins acceptable pour le 100% de la population. Ce qui n'est possible que si le secteur public participe de façon significative aux dépenses sociales.

- *Quand le FMI doit-il selon vous se mobiliser sur les questions de dépenses sociales ? Quand doit-il s'appuyer sur d'autres organisations internationales et comment peut-il faire pour mieux mettre à profit leur savoir-faire et leurs ressources ?*

Le FMI doit se mobiliser sur des questions de dépenses sociales dans toute opération qu'il mène quel que soit le pays destinataire (y compris les pays européens). Toute opération budgétaire dans tout pays a, ou tout au moins peut avoir, des conséquences en termes de dépenses sociales. Notamment, les conditionnalités d'un prêt ont des effets en termes de dépenses sociales (parfois négative) ainsi que le prêt en soi (dont les effets devraient être positifs).
Les opérations du FMI sont spécifiques de cette organisation internationale et donc, autant que possible, le FMI devrait se mobiliser directement en faisant recours, le cas échéant, si nécessaire/ opportun à des compétences externes, soit d'autres organisations internationales (Banque Mondiale, Organisation Internationale du travail, Organisation Mondiale de la Santé, etc.) ou régionales, soit de la communauté scientifique (universités, centres de recherche) mais dans le cadre d' «opérations FMI» sans déléguer à des organisations internationales ou à qui que ce soit.

- *Comment le FMI doit-il s'engager sur les questions de dépenses sociales ? (Par exemple en aidant les pays à financer durablement des dépenses sociales en hausse ; en aidant les pays à comprendre les avantages et les inconvénients qui découlent du choix entre différentes solutions ; en renforçant la coordination avec d'autres organisations internationales…).*

Tous les exemples sont pertinents. Notamment, le FMI doit jouer ses fonctions d'organisme international lequel, en collaboration avec d'autres organismes internationaux tels que la Banque Mondiale et le BIT, est « dépositaire » de « connaissances » sur des solutions possibles à adopter dans des contextes spécifiques pour lesquelles des « atouts » et des « défauts » sont plus ou moins connus (bien que chaque contexte et chaque pays reste, en partie, une « histoire » particulière).

Sur les questions de dépenses sociales (comme pour toute autre question) le FMI doit toujours se rappeler qu'il vise la croissance économique, mais que cette croissance doit respecter (entre autres) le principe d'équité (i.e. L'accroissement de l'équité). Agir en thème de dépenses sociales et un instrument majeur pour permettre/faciliter une croissance économique qui respecte la sauvegarde du principe de l'équité.

- *Les planchers de dépense de protection sociale minimale et les autres mesures actuellement appliquées dans les programmes du FMI sont-elles efficaces pour protéger voire accroître les dépenses sociales ? Quels sont les principaux facteurs qui jouent sur leur efficacité ? Comment pourrait-on améliorer l'élaboration et l'application de ces mesures ?*

Oui, partiellement, dans le sens que surtout dans les pays les plus pauvres ces mesures risquent d'être largement insuffisantes. En outre, dans plusieurs contextes, il est souvent nécessaire d'accroître l'efficacité de toute dépense à caractère « public » (y compris, donc, les dépenses de protection sociale et, plus en général, les dépenses sociales). Il faut, notamment développer des actions fonctionnelles à augmenter les capacités de gestion, à éviter (annuler) les gaspillages, à accroître la qualité (et l'accessibilité pour tous) des services sociaux, à lutter contre toute forme de corruption. Il s'agit également de disposer d'une connaissance adéquate de tous ces phénomènes dans chaque contexte spécifique (le cas échéant, à travers des études appropriées).

- *Quelles sont les principales difficultés rencontrées pour cibler les transferts sur les foyers de condition modeste ou pour tendre vers une plus grande universalité (par exemple des allocations universelles pour enfant à charge, des pensions sociales universelles, un revenu universel de base)?*

a) Parmi les principales difficultés :

i. Le manque de disponibilité de ressources suffisantes ; à cet effet, d'autres sources de ressources doivent être identifiées (par exemple, les taxes sur les activités nocives pour l'environnement ; dans certains contextes, également les taxes sur l'immobilier, notamment sur l'immobilier « de luxe ») ;

ii. Le manque de disponibilité de connaissances suffisantes permettant d'identifier véritablement les foyers de condition modeste ou pauvres ; ou sur qui a effectivement droit à une allocation pour enfant à charge (et permettant d'éviter toute fraude) ; le cas échéant, des études appropriées devraient être effectuées.

b) L'institution d'un revenu universel de base (mesure actuellement en discussion en Italie) est une mesure qui a un taux d'ambigüité. D'une part, il s'agit d'une mesure qui peut garantir une plus forte équité en assurant un revenu minimal à toute famille (ou personne) qui se trouve privée de tout revenu. D'autre part, il s'agit d'une mesure qui peut induire à ne rien faire et, notamment, à ne pas rechercher de façon adéquate un revenu/un travail. Le revenu universel de base devrait donc être reconnu seulement de façon temporaire et seulement à ceux qui n'ont pas refusé une opportunité de travail compatible avec leur condition. Cette restriction, par ailleurs, peut rendre « soutenable » l'institution d'un revenu universel de base qui, autrement ne pourrait guère l'être surtout en cas de chômage important/ de crise économique grave.

c) En tous cas, il est plus qu'opportun de tendre vers une plus grande universalité des dépenses sociales (pour la santé, pour l'éducation, pour garantir un revenu, etc.). Mais cela doit se faire :

i. Dans les limites de la « soutenabilité (*sustainability*) » des mesures adoptées ;

ii. En faisant en sorte que les personnes/les familles ne perdent pas leur *agency* dans la recherche d'un travail ou ne fassent un recours excessif (« parce-que c'est gratuit ou presque ») aux services de santé ou à d'autres services.

- *Merci de donner des exemples de pays dans lesquels l'action du FMI sur les dépenses sociales a selon vous : (i) contribué à supporter ces dépenses ou (ii) au contraire à les amoindrir ? Veuillez décrire les raisons pour lesquelles cela a été le cas.*

Un pays où l'action du FMI et des autres intervenants dans la crise a contribuer à amoindrir les dépenses sociales a été la Grèce. Il faut toutefois reconnaitre que l'action spécifique du FMI (parmi les autres intervenants) a contribué à limiter cet « amoindrissement ».

- *Comment faut-il financer les dépenses sociales, surtout dans les pays qui disposent de ressources limitées ou accusent un déficit budgétaire élevé ?*

Voir plus haut (par exemple, les taxes sur les activités nocives pour l'environnement ; dans certains contextes, également les taxes sur l'immobilier, notamment sur l'immobilier « de luxe »).

CHANDAN MADDANNA

- *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth?*

  I very much agree. It’s about time Humanity is looked as a single whole for "basic needs". I know it’s a long way, but it is high time to start this journey. I think a new type of Money - Say World money/currency - will also be needed exclusively to 'fund' basic human needs (Medical / Health/Education and perhaps Base income). A systemic rethink will be needed, to separate value from "capital-business-worldwide" and Special "Social" money that is there just to meet human needs.

  This is spectacularly useful in my view. Because this will completely remove "survival" insecurity from Human beings. They will not worry about being able to live and basics. this also means, people will not have incentives for any crime. lastly, when people are free from worries and fears, they will naturally become productive and passionate looking for purpose in life.

- *When do you think IMF should engage on social spending issues? When should it rely on other international organizations, and how can it better leverage their expertise and resources?*

  I think IMF is the best suited institution to "own" and head this effort globally. If such a special "humanitarian-global-currency" exclusively to meet "human needs" in any country is created, then IMF is also an obvious choice to be issuer of this currency globally.

  People and gov worry too much about petty money crimes and try to be overly tight. If value is made abundant, people will naturally want to do better things in life. Humans deriving from monkeys are very curious by nature, and devoid of worry naturally try to do innovative things.

  So yes- I think IMF should own this and head the effort.

- *How should the Fund engage on social spending issue? (e.g. by helping countries sustainably finance increased social spending; support countries in understanding the trade-off involved in choosing between different policy options; enhancing coordination with other international organizations).*

  No amount of sustainable financing social spending with 'capital profits' will work. By default, profits are "meritocracy" and so are gdp & taxes. There will always be a worry of "generating enough profit" to be able to fund.

  This is the reason why i think the whole profit ecosystem should be kept separate, which can still separate countries based on performance. However, the value needed for "human basic needs" should be just "printed" into existence.

- *Are social protection floors and other measures currently implemented in IMF programs effective at protecting or even increasing social spending? What are the key factors that affect their effectiveness? How could the design and implementation of these measures be enhanced?*

Since the last CSO gathering, and IMF take on this, I am very supportive of IMF's approach. Especially the Nov Dev Pathways paper : http://www.developmentpathways.co.uk/resources/designing-social-protection-schemes-charity-citizenship-paradigm/

which aligns with IMF's approach "which emanates from an understanding that social security is a right for all, with the 'charity paradigm', which conceptualizes social protection as handouts to 'the poor'. The paper called on the IMF to reconsider its 'charity-based' approach to social protection and address the harm this is inflicting around the world"

We have evolved enough from being primates, where we look at humanity as a conscious whole and take care of humans as a whole as well. In my personal view IMF should move fast in this direction, to avoid "further fragmentation" of the world which as we all know is lately on the rise (Ex : Brexit , US etc)

- *What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?*

I have to go back to my previous point, the Number 1 challenge is we try to somehow make it work and tie this, to global "profits" - which is based on 'meritocratic & competitive" business. In my humble opinion, Basic needs for survival should not be part of competitive business in the first place (sustainable or not). It will be truly sustainable when it is a separate ecosystem with guaranteed value met by currency issued under an international monetary union for this specific purpose. A Global IMF currency if you will, on a public ledger, which can "Only" be used for basic needs.

- *How should social spending be financed, especially in countries with limited resources or high budget deficits?*

My above descriptions provide my thinking and take on this one. Hope my inputs are sensible and helpful in your consultations. Thanks for reaching out to wider audience.

NORWEGIAN CHURCH AID SOUTHERN AFRICA, SOUTH AFRICA, TANZANIA WITH INPUTS FROM COLLEAGUES AT CHURCH OF SWEDEN, BREAD FOR THE WORLD, ZIMBABWE COALITION ON DEBT & DEVELOPMENT AND AFRICAN FORUM &NETWORK ON DEBT AND DEVELOPMENT

- *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth?*

Yes - but these must be designed in a way to address poverty and inequality in a comprehensive and holistic manner taking into consideration the most vulnerable groups such as women, girls, the elderly, the disabled and those living in rural areas. Social spending should be carefully designed and aimed at moving poor countries towards achieving the SDGs.

- *When do you think IMF should engage on social spending issues? When should it rely on other international organizations, and how can it better leverage their expertise and resources?*

IMF should engage at all stages of social pending processes from planning, development, implementation, monitoring and evaluation, this will help IMF to ensure that their interventions are not piecemeal and disjointed from national plans. IMF cannot go it alone in the processes but should open up to other key stakeholders such as citizens, national governments, civil society and international organisations such as the ILO who have already developed vast knowledge and experience on the subject. Collaboration with UNDP should be made in making joint needs assessments. Faith based organisations are a unique group that has traditionally been at the forefront of providing social protection in many poor countries for many generations and come with a unique standing and experience on the subject and should especially be engaged by the IMF. Faith leaders should also be engaged/involved at all stages of the social protection policies.

IMF should engage through wide reaching consultations and by making use of a wide variety of expertise, knowledge and experience that is already existing and not start something new and contradictory. IMF should take responsibility in supporting national governments to develop sustainable mechanism for counter-cyclical social spending ahead of time (e.g. national fiscal reserve funds, commodity reserve funds and social stabilisation funds). IMF should play a facilitation and not a leading role, its role should not undermine or replace the national government’s role in providing social spending.

- *How should the Fund engage on social spending issue? (e.g. by helping countries sustainably finance increased social spending; support countries in understanding the trade-off involved in choosing between different policy options; enhancing coordination with other international organizations).*

- By putting citizens and national governments at the centre of the social spending agenda involving them in defining their priorities

- In collaboration with citizens and national governments, designing internal policies that reflect the specific contexts and aspirations of the partner countries
- Providing sustainable, predictable support for social spending
- Strengthening the capacities of national governments to manage and administer social protection programs at national level
- IMF programmes should be tailor made to fit the national context – IMF should move away from one-size fits all programmes
- Political manipulation and meddling

- *Are social protection floors and other measures currently implemented in IMF programs effective at protecting or even increasing social spending? What are the key factors that affect their effectiveness? How could the design and implementation of these measures be enhanced?*

N/A

- *What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?*

- The problem of denominator due to correct old age population data
- No accurate selection mechanisms for target groups (prone to arbitrariness)
- Lack of adequate and accurate information on targets
- Policy not backed by strong institutional mechanisms – poor implementation and monitoring
- Source of funding and lack of innovation for financing
- Limited budget allocations hence small coverage
- Lack of fiscal space for social spending
- Corruption and political manipulation

- *Please provide examples of countries where you believe IMF engagement on social spending: (i) helped to support this spending, or (ii) undermined this spending? Please provide a description of why this was the case.*

N/A

- *How should social spending be financed, especially in countries with limited resources or high budget deficits?*

1. Social spending should be financed in a sustainable and predictable way to prevent negative impacts such as further increasing inequality (when the programme has been abandoned)

2. Unconditional debt relief and social spending target allocation

3. Domestic resource mobilisation through strengthen national tax administrative systems that can effectively and efficiently collect and use nationally mobilised resources

4. Curbing of Illicit Financial Flows, tax evasion, tax avoidance, tax havens

5. Ensuring that international corporate operating in poor countries pay just taxes

6. Fighting corruption e.g. through involving citizens in budget and public expenditure tracking

OXFAM

- *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth?*

    - Yes: social spending is the fundamental tool for any redistributive fiscal policy and the strongest weapon that governments have in the fight against poverty and economic and gender inequality. The three pillars of social spending, public health and education and social protection are mutually reinforcing in their positive impact and must be managed with a comprehensive approach.
    - When it comes to fiscal policy recommendations and conditionalities, it is essential that the IMF does not treat these three policy areas in silos, or that it focuses on one at the expenses of the others. For example, this holistic outlook is necessary to avoid situations where a spending increase in one area is financed by cuts in the other two.
    - There is evidence that IMF conditionalities and recommendations have had a significant direct as well as indirect negative impact on social spending historically and there is emerging evidence that many of these effects continue in current programmes despite the inclusion of safeguards. As such, the IMF has an even greater responsibility to give high profile to the positive impacts of universal and equitable quality education and health care in both its thought leadership role as well as practically, encouraging greater and sufficient social spending via its advice, technical assistance and programmes.
    - The importance of achieving universal protection cannot be overstated. According to the World Health Organization, every year 100 million people are pushed into poverty because of health user fees. This is unacceptable and any institution with a fiscal interest must keep these catastrophic figures in mind while designing fiscal reforms.[26]

- *When do you think IMF should engage on social spending issues? When should it rely on other international organizations, and how can it better leverage their expertise and resource?*

[26] See Oxfam's 2016 paper 'The Right Choices: Achieving Universal Health Coverage in Malawi' for a strong case study on the impact of user fees https://policy-practice.oxfam.org.uk/publications/the-right-choices-achieving-universal-health-coverage-in-malawi-611820

- Social spending issues are always relevant for the IMF, to the extent that its country policy advice and lending programmes have a bearing on levels, composition and distribution of social spending. In this sense, the IMF should always be mindful – that is monitor and assess – the gendered impact of major proposed macro-economic targets and structural reforms on social spending, the ability of social sectors to deliver for both men and women, and more broadly on poverty and inequality (for example through ex-ante Inequality and Poverty and Social Impact Assessments). This, by necessity, should include an analysis of the impact of wage bill ceilings on social sector spending and performance.

- Social spending is always relevant for the IMF to the extent that it is always macrocritical, for its own direct impact on growth as well as for the critical function it plays in tackling inequality.

- The IMF should rely more systematically on the expertise of other international organisations including the International Labour Organization and the World Health Organization for example, and take on board their advice with the view of ensuring that its programmes and recommendations do not harm a country's ability to meet the Sustainable Development Goals (SDGs) and progress towards universal access to health, education and social protection.

- In addition to relying on the expertise of international organizations, the IMF must see local civil society organizations as experts – experts on what has worked in their countries and what has not and experts on the potential impacts of proposed policy reforms. With this in mind, the IMF must systematically and deliberately bring civil society, including women's rights organizations, into conversations, particularly around loan programs, in a predictable and meaningful way. This should not be at the discretion of the mission chief or resident representative – some good practices certainly exist - but rather a mandated part of the loan program negotiation and monitoring process. This will also increase the chances of a successful program with buy in with greater country ownership.

- *How should the Fund engage on social spending issue? (e.g. by helping countries sustainably finance increased social spending; support countries in understanding the trade-off involved in choosing between different policy options; enhancing coordination with other international organizations).*

  - Help countries pursue progressive domestic revenue mobilisation to create fiscal space for social spending;
  - Help countries identify and monitor the impact of social spending and policy decisions on poverty and inequality;
  - Ensure that countries with lending programmes can maintain adequate levels of social spending, including social protection floors, and that conditionalities do not undermine this capacity.

- Assess the impact of its policy recommendations – especially those concerning fiscal and monetary policies, on a country's ability to sustain adequate levels of social spending (as well as on poverty and inequality). Offer alternative policy mixes to countries when the impact of mainstream approaches is found to be harmful.
- The way in which the IMF engages on social spending issues should strongly and clearly reflect the Fund's own recognition that gender and economic inequality are macrocritical and that social spending is a fundamental tool to tackle it. On gender specifically, this includes promoting gender-responsive budgeting and its principles in its programmes and policy advice, and involving women's organizations and feminist economists in the process. More generally, it means to focus on the gender impact of its core macro-economic policy advice and benchmarks, and ensure that such policies improve (and not only increase) women's terms of incorporation in the economy.

- *Are social protection floors and other measures currently implemented in IMF programs effective at protecting or even increasing social spending? What are the key factors that affect their effectiveness? How could the design and implementation of these measures be enhanced?*

Evidence available to date on social spending floors is not sufficient to signal a substantial shift in IMF policy priorities towards a clear commitment to prioritize social spending in order to address poverty and inequality, nor to suggest significant impact on countries' social spending levels and composition.

Instead of recommending fiscal tightening with the optional and generic provision of safeguarding social spending, the IMF should turn around its approach and help countries build public budgets which have a positive impact on poverty and inequality.

In particular, it should:

- Establish transparent criteria for determining social spending floors which are consistent with international commitments such as the Sustainable Development Goals (SDGs), the 2001 Abuja Declaration on health spending and the 2015 Incheon Declaration on education spending, as well as nationally set targets to achieve the SDGs. Include local civil society in dialogue to ensure that social spending floors are appropriate and meaningful.
- Turn social floors into outcome-based binding conditions mutually agreed with country authorities and their citizens and implement clearer and more transparent systems for monitoring changes in the composition and levels of social expenditure.
- Ensure that Article IVs recommend universalism in the provision of health and education and give explicit support to policies to build universal social protection. Avoid recommending means testing targeting, that will exclude the most vulnerable individuals.

- *What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?*

Key problems associated with targeting to low-income households, that is means-tested targeting, include:

- The high costs and the difficulties faced in the identification of eligible households: screening for eligibility may be resource and time-consuming while it is very likely that not everybody who requires assistance will be identified. Such errors of exclusion – which according to some studies can be as high as 50% - are at odds with and can undermine the shared development goal to leave no one behind.
- The potential stigmatization of those identified as the poorest: If the poorest are identified as those living from public assistance paid for by middle class, such social protection interventions may be heavily questioned. Universal transfers on the other hand, shared by many, become a right for all, empowering those receiving it and increasing social cohesion.
- The lower efficiency and impact of targeted schemes on poverty reduction: evidence shows that where life-cycle universal benefits exist in the form of pensions, child benefits or other public transfers, poverty reduction is bigger than where limited targeting schemes are in place. While universal schemes with decent benefit levels are also costlier, this is an investment which clearly pays off for countries. For example, the Philippines' targeted poor relief program, Pantawid, reduces national poverty rate by less than 5%, while the South African universal Social Grants (disability, old age and child support) has a much higher impact, reducing the poverty rate by 42%. The programme in the Philippines costs 0.38% of GDP, South Africa allocates 3.4% of its GDP.[27]

For the reasons listed above, means-tested targeting should be viewed critically - it is divisive, often erroneous and costly, as well potentially leading to fragmentation. In contexts of pervasive and deep poverty, it should not be applied, as it is proven to be least effective in reducing poverty; identifying the poorest takes too many resources and time and it leaves a lot of people in need of assistance behind.

As in health and education spending, universalism in social protection should be the preferred option and the ultimate goal.

[27] Stephen Kidd, (27, March, 2018) 'International Donors and the exporting of 19th Century Poor Relief to developing countries' http://oxfamblogs.org/fp2p/international-donors-and-the-exporting-of-19th- century-poor-relief-to-developing-countries/

If targeting must be applied - an argument that should not be easily accepted, given that all countries have opportunities to extend fiscal space - preference should be given to forms of targeting that are less divisive and erroneous (categorical, self-targeting). Lessons can be learned from delivery of public health, where targeting can work if associated with clearly defined demographic groups such as children, older people, pregnant women etc., but not in income targeting.

- *Please provide examples of countries where you believe IMF engagement on social spending: (i) helped to support this spending, or (ii) undermined this spending? Please provide a description of why this was the case.*

  - Please see Oxfam's paper "Great Expectations: Is the IMF turning words into action on Inequality"[28] Section 2.3 for an assessment of the IMF's piloting of integrating inequality into Article IVs and which assesses the advice on social spending.

- *How should social spending be financed, especially in countries with limited resources or high budget deficits?*

  - Social spending should be financed through equitable domestic revenue mobilization. The majority of countries are in a position to generate additional revenues by making their tax and revenues systems more progressive and gender equitable, for example: eliminating wasteful exemptions and tax incentives which benefit large corporations and deprive governments of revenues that can be used for public investments; implementing or increasing taxes on wealth, property and capital gains; enhancing the productivity and progressivity of Personal Income Tax (PIT) collection; and ensuring VAT policies support exemptions or zero ratings for the poorest consumers are effective and implemented. IMF capacity development and technical assistance, especially that which is funding by multi-donor trust funds, should address these challenges mentioned above (please see Oxfam comments on IMF Capacity Development Strategy Review). In addition, the IMF can play an important role at the international level to minimise the practice of profit shifting, for example, by offering capacity development and technical assistance which support changes to tax treaties and other agreements that undermine taxing rights of developing countries.
  - For some low-income countries, aid will continue to play an important role in financing social spending preferably in the form of budget support which is used to guarantee free basic services to all.

[28] Chiara Mariotti et al, (2017) 'Great Expectations: is the IMF turning words into actions on inequality', Oxfam International, Oxford, pp.19-24 https://oxf.am/2xu9uNs

UNICEF REGIONAL OFFICE IN EAST AND SOUTHERN AFRICA

- *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth*?

  Yes!

- *When do you think IMF should engage on social spending issues? When should it rely on other international organizations, and how can it better leverage their expertise and resources?*

  The IMF should assess the social situation and social sector spending trends and performance in **all Article IV missions**. This information should also be reflected in **all Article IV reports** either in the narrative of the main report as a standardized box or as a standardized annex.

- *How should the Fund engage on social spending issue? (e.g. by helping countries sustainably finance increased social spending; support countries in understanding the trade-off involved in choosing between different policy options; enhancing coordination with other international organizations).*

  The main value added of the IMF is to support evidence-based recommendations for governments to better monitor social sector spending, maximize the impact of available resources and increase spending where appropriate. In certain cases, the recommendations of development partners, new government policies and/or ongoing PFM reforms that affect social sector spending should be included as policy benchmarks within the IMF programme. But this would require serious consultations with development and government partners (beyond finance/Treasury).

- *Are social protection floors and other measures currently implemented in IMF programs effective at protecting or even increasing social spending? What are the key factors that affect their effectiveness? How could the design and implementation of these measures be enhanced?*

  Difficult to give a generalized answer as this fully depends on country context. The one general position of the Fund shouldn't support poverty targeting in low-income or fragile states. Categorical or geographical targeting is likely necessary (from a $ and capacity point of view).

- *What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?*

  A shortage of human resources, weak information management systems and political commitment – fiscal space exists in all countries to provide universal benefits; it is a matter of priority. On targeting to lower-income households, they are myriad and fairly well-known – the inaccuracy of PMTs, the clustering of HHs around the poverty line, transition of HHs up and down along the poverty line due to relatively small shocks, the difficulties and costs of regular updates/static databases, difficulty of explaining it to beneficiaries and non-beneficiaries, perceptions of unfairness, cost inefficiencies relative to the transfer value, limited political support for programmes that exclusively target 'the poor'… For universal, limited evidence base, concerns about impact on work/employment, lack of clarity on cost and financing sources, feasibility in fragile environments where systems development and ID are weak, etc. Concerns with universal center around (i) size of benefit levels and (ii) impacts on HHs with additional needs. On benefit levels, while universal might be fiscally feasible everywhere, how can it be feasible at a benefit level that's high enough close the poverty gap for the poorest segments of the population. For example, the WB simulated a uniform annual transfer of USD 157 per HH to poor HHs in their poverty profile last year. The cost came to US 1.7 billion, or about 22 percent of GDP – and that's not a universal programme, and has a benefit level that is less than the poverty gap for a large percentage of poor HHs. On the additional needs side of things, politically universal benefits may be seen as replacing, rather than supplementing, other SP spending – potentially cutting funding and programming for households such as those with members with disabilities, with HIV, etc., who need higher levels of support and links to other social services.

- *Please provide examples of countries where you believe IMF engagement on social spending: (i) helped to support this spending, or (ii) undermined this spending? Please provide a description of why this was the case*.

  As useful we could reach out to specific countries. In our East and Southern Africa region this could include: Angola, Madagascar and Malawi.

- *How should social spending be financed, especially in countries with limited resources or high budget deficits?*
- First call on the resource envelope. So reallocating away from ineffective and/or less important sectors (military, fuel subsidies, etc.).

WSM (World Solidarity)

- *Do you agree that a broader focus on social spending is warranted given the importance of education and health for inclusive growth?*

It is clear there is an intrinsic link between social protection and broader social spending on health, education, drinking water, etc… Both in the ILO convention 102 and in ILO recommendation 202 both access to essential services and income guarantee are included in the description of social protection.

But broadening the scope to social spending also bears a risk that income transfers to social protection systems become a second order priority. Some regard these income transfers as “unproductive” or “passive” expenditure, which they are in fact not. Income guarantees in times of old age, at childbirth and young age, when jobs are being lost, at times off sickness, etc… guarantee peoples human rights and provide the ability to participate in society in times when people are not capable to perform paid work. On top of that, they have an important stabilising effect on the economy by safeguarding the buying power of people affected by economic crises.

So both social spending for essential services and for income guarantee are essential as they are human rights that have to be guaranteed throughout the entire lifecycle.

- *When do you think IMF should engage on social spending issues?*

The IMF should engage on social spending issues only if a country neglects its duty to guarantee its inhabitants their right to social protection. This means, if insufficient public financing for social protection and other important social services like health and education is being invested.

In reality the IMF constantly ‘engages’ on social spending issues. But unfortunately, using its classic policies to push for fiscal consolidation, it almost always does so at the expense of sufficient social spending, making it more difficult for governments to provide sufficient financing for social protection and social services. The current IMF policies have very big impacts on human rights (both civil and social rights) and fiscal consolidation policies can make or break rights.

Therefore, we fully support the recommendations made by the Human Rights Rapporteur in his report from May 8 2018. (A/HRC/38/33- Report of the Special Rapporteur on extreme poverty and human rights, 2018-05-08)

The best starting point would be to engage seriously and systematically with UN SPIAC-B and the Social Protection Floor Initiative of the United Nations, ILO and WHO. On the national level the IMF should engage with the key stakeholders in the field of social protection including social partners and other relevant civil society actors.

- *When should it rely on other international organizations, and how can it better leverage their expertise and resources?*

The IMF should consult and cooperate with the competent international agencies at all times and in all interventions on the national level. Whenever social protection is concerned, the IMF should consult and cooperate with the ILO. On other social issues with the other relevant UN organisations: UN, WHO, UNICEF, FAO etc...

The IMF should adhere to key normative recommendations and conventions of the ILO. Most notably Convention 102 and the Recommendations 202 and 204.

It must be stressed that social protection is a universal human right, adhering to the normative conventions and recommendations of the relevant UN organisations implies that the role of the IMF should be to help implement that right and not to curb it if that seems fiscally expedient.

• *How should the Fund engage on social spending issue? (E.g. by helping countries sustainably finance increased social spending*

- The IMF can support countries in understanding the trade-off involved in choosing between different policy options, provided the underlying analyses are politic all neutral.

- The IMF can help countries to strengthen the capacity of their ministries of finance to collect progressive (income) taxes; sufficiently high corporate income taxes, progressive taxes on income from capital, effective control on tax dodging and evasion, etc…

- IMF should compulsorily provide only advice that is built in national consensus that was achieved in fair and open dialogues with all national stakeholders including the relevant and the representative organisations in civil society, like trade unions, associations of rural and agriculture workers and people in the informal economy.

• *Are social protection floors and other measures currently implemented in IMF programs effective at protecting or even increasing social spending? What are the key factors that affect their effectiveness? How could the design and implementation of these measures be enhanced?*

Most importantly the IMF should support universal, rights based social protection measures, based on solidarity between all inhabitants. It should be prevented that social protection mechanisms/social insurances are being split up in a two-tear system, where the better of part of the population resort to (higher quality, more expensive) for profit providers of essential services like health care and education and don't contribute sufficiently to solidarity based, universal mechanisms, providing the same (high) standard of services to the whole population. It is of utmost importance to provide sufficient financial means, from multiple sources (social contributions and taxes). This is the best guarantee that social protection financing will be sustainable in the long run.

• **What are the key challenges faced in targeting transfers to lower-income households or in moving towards greater universality (e.g., universal child benefits, universal social pensions, universal basic income)?**

The key challenge in targeting is its administrative complexity, the generally high exclusion errors that effectively deny the right to social protection to too many people, and the denigrating creation of stigma that is also used as a barrier to access.

The key challenge in the universalization of social protection is the creation of political will:

- To make spending on social transfers a priority in national budgets

- To rigorously collect the taxes and other revenues, like social contributions, that make the financing of such transfers possible. Political will to create the necessary fiscal space (see also above).

• *Please provide examples of countries where you believe IMF engagement on social spending: (i) helped to support this spending, or (ii) undermined this spending? Please provide a description of why this was the case.*

We like to refer to the same report of the Human Rights Rapporteur, which is based on thorough information from different countries.

• *How should social spending be financed, especially in countries with limited resources or high budget deficits?*

For a sustainable financial base, multiple sources will have to be used.

Solidarity based social contributions have been an important pillar in social protection financing in many countries with the strongest social protection systems in the world. However, for these groups within the population with insufficient means to contribute, additional financing/subsidy from taxes is needed to guarantee the rights of these groups too.

As we mentioned in our answer to earlier questions, improved tax collection through investment in the tax administration, broader tax bases, higher and progressive income tax rates is very important.

In a few cases, where countries cannot afford all necessary transfers and services international support will have to be provided.

Historical examples also show that especially in times of crises, keeping up or even increasing social spending has been key to overcoming economic crises. For example in post-World War II in Western Europe, where social spending increased and the existing mechanisms of social protection where improved and expanded to make them universal and rights based systems. Another example is the implementation of a universal health insurance in Thailand immediately after the Asia financial crisis in Thailand in the late 1990.

More recently, keeping up social spending and social protection prevented the economic crisis from deepening after the 2008 financial crisis in some Western-European countries, like Belgium.

More information on the position of the Belgian Campaign "Social Protection for All" can be found here: http://socialprotection.world/downloads.aspx

More information on WSM's work on the right to social protection can be found here:

http://www.solmond.be/-Protection-Sociale-