



***Best Practices in the Contribution of Development to the Promotion and Protection of Human Rights in the context of recovery from the COVID-19 pandemic***

* **Can you share best practices and lessons learned on policies, initiatives, mechanisms, safeguards or emergency packages that have been put in place by your government to tackle rising poverty and inequalities in the context of recovery from the COVID-19 pandemic, that helped advance human rights including the right to development?**

Emergency Family Income (IFE, Spanish acronym): cash transfers to informal sector workers, the unemployed and low-income workers registered with the mono-tax regime. This initiative proved to be essential to protect the most vulnerable sectors of society and to prevent a dramatic rise of extreme poverty.

Food aid: a COVID-19 emergency measure aimed at ensuring access to food for high-risk groups. This benefit took the form of a debit card: the “food card” (TA, Spanish acronym), one of the constitutive elements of the *National Plan to Eradicate Hunger* (PACH, Spanish acronym).

Conditional Cash Transfer Programme (CCT, Spanish acronym): cash benefits, such as the *Universal Child Allowance for Social Protection* (AUH, Spanish acronym), that have been reinforced and expanded to ensure a minimum income for the most vulnerable families.

Emergency Assistance Programme to Labour and Production (ATP, Spanish acronym): a government aid programme for the private sector to maintain salaries and avoid redundancies due to the contraction of productive activities.

* **Can you highlight initiatives or strategies that proved effective to protect disadvantaged groups’ rights and prevent that they be pushed further behind?**

National Digital Inclusion Plan: The plan was created to reduce the digital divide that had significantly increased during the pandemic in light of the requirement to access education and services remotely. It consisted of providing low-income remote learners with technological devices (tablets and laptops). Additionally, rural and peri-urban areas have also seen a rise in connectivity. Thanks to this initiative, students from vulnerable sectors were not left behind in their education due to the lack of access to technology.

Boost Work Programme: a national strategy aimed at promoting full social-labour inclusion for vulnerable people. The emergency package includes training for trades and technical skills, grants and support for productive projects and social entrepreneurships. Besides, companies received incentives to hire beneficiaries of the programme. While the pandemic caused many people to lose their jobs, this initiative enabled them to re-enter the workforce, resulting in an improvement in their economic and social situation.

Law on telework: in this new context, new legislation has been introduced to guarantee workers' rights. Remote work is covered by Law 27,555 which governs the rights and obligations of both employees and employers. It also guarantees that teleworkers’ working conditions and social benefits will not be jeopardised.

The Law provides a legal framework to protect remote workers and confirms that the new ways of working do not violate their rights.

Policies on Gender and Diversity: a scheme specifically designed to address the protection of women's and LGBTIQ+ rights during the pandemic. Key actions include: shelters and counselling for victims of gender-based violence; employment and training programmes for women and transsexuals; and campaigns to combat discrimination and promote gender equality.

All this helped protect and promote the rights of women and LGBTIQ+ people, who have been particularly vulnerable to discrimination and violence during the pandemic.

* **Could you share promising methodologies that your government used for National Development Plans to tackle rising poverty and inequalities and leave no one behind, in the context of the implementation of the 2030 Agenda?**

A cross-sectoral and comprehensive approach: recognising that poverty and inequality are complex problems requiring integrated and cooperative solutions, it proposes involving multiple sectors and actors in formulating development policies. One example of this approach is the *Argentina Against Hunger Plan*, which brings together the Ministries of Social Development, Health, Education and Agriculture, among others, to ensure food and nutrition security.

Public participation and consultation: promoting the active participation of civil society, local communities and vulnerable groups in the design, implementation and evaluation of NDPs, ensuring that policies reflect the needs and priorities of the people concerned. For instance, the "*Social-Urban Integration Policy in Popular Neighbourhoods*" (PISU, Spanish acronym) which includes mechanisms for the participatory planning and execution of the infrastructure work.

Microfinance and Credit: promoting access to microcredit and financial services for entrepreneurs and small-scale producers. One example is the *Argentine* *Credit Programme* (CreAr, Spanish acronym), which provides financing and technical assistance to micro, small and medium-sized enterprises (MSMEs) to encourage inclusive economic development.

* **Can you share good practices, lessons learned and examples of national public finance and debt management frameworks, policies or laws that ring-fenced States’ legal obligations on economic, social and other rights?**

As part of the recovery process after the pandemic, Argentina passed *Law No. 25,573 on Vaccines to Generate Acquired Immunity against COVID-19*, which should be given special attention due to its impact on public finances and the limitations of the State’s responsibility in health matters. The Executive (through the Ministry of Health) is authorised to include indemnity clauses in the contracts and other ancillary documents that are concluded for the acquisition of the vaccines (sec. 4), in accordance with the special purchasing procedure established by Decree No. 260/20, its amendment and Administrative Decision No. 1721/20. Indemnity in respect of compensation and other pecuniary claims related to and in favour of those participating in the research, development, manufacture, provision and supply of the vaccines is established therein (sec. 4), except those originated by malicious conduct on the part of the aforementioned subjects. Furthermore, Decree No. 431/2021 (sec. 3), published in the Official Bulletin on 07/03/21, added section 8bis to the abovementioned Law. Thus, the *COVID-19 Reparation Fund* was created intended to provide compensation, within the scope of the law, to individuals who have suffered physical harm as a result of using the vaccine.

The renegotiation of the external debt also contributed to reduce the financial burden and ensure long-term fiscal sustainability. In 2020, Argentina rescheduled its external debt by reducing the payments and extending the maturities, thus freeing up resources for social and economic investments.

* **Do you have methodologies, indicators, or metrics on human rights or equality impact assessments that your government used in the context of debt sustainability analyses? Are there lessons learned from past and ongoing debt crisis on the risk and debt sustainability framework and how it can be reinforced for the promotion and protection of human rights?**

Public debt is considered sustainable if the government is able to meet all its current and future obligations without having to resort to exceptional measures or defaulting.1

According to the Argentine Congressional Budget Office2, as of January 31, 2024, the debt stock in pesos amounted to ARS91,591.133 billion and the debt stock in foreign currency amounted to the equivalent of USD267.99 billion. This implied an increase of ARS7,719.312 billion and USD3.509 billion, respectively, compared to year-end 2023.

The Treasury obtained financing in pesos for ARS3,315.767 billion, mainly through auctions of CER-adjustable securities, and financing in foreign currency for the equivalent of USD14.363 billion. Of these, USD9.644 billion were placements of Treasury bills to the BCRA for the renewal of similar instruments. The IMF disbursed the equivalent of USD4.7 billion (SDR3.5 billion), enabled by the approval of the seventh review of the Extended Fund Facility (EFF). Debt maturities in domestic

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1 What is debt sustainability? Available at: [https://www.imf.org/external/pubs/ft/fandd/spa/2020/09/pdf/que-es-sustainability- deuda-essential.pdf](https://www.imf.org/external/pubs/ft/fandd/spa/2020/09/pdf/que-es-sustainability-%20deuda-essential.pdf)

 2 Congress Budget Office (OPC, Spanish acronym). Available at: <https://www.opc.gobar/operacions-deuda-publica/operacions-deuda-publica-enero-2024/#:~:text=Al%2031%20de%20enero20%de,implic%C3%B3%20un%20un%increment%de%20%de%247.719>.

currency for the February to June 2024 term are estimated at ARS36,539.643 billion and those in foreign currency at USD6.874 billion, of which the largest amount is payable to the IMF for the equivalent of USD3.534 billion. Although the methodology for the official estimates is precise3, there are no indicators or metrics to assess the impact on the human rights of the Argentine population. As the UN debt expert *Ms. Attiya Waris*4 regrettably noted during her visit to Argentina in 2022: “*the situation is deteriorating daily due to soaring inflation, launching large projects, multiple exchange rate practices and a regressive tax system, largely reliant on VAT, that particularly affects people living under the poverty line, among them indigenous communities”.* The measures taken by the new national authorities5 appear to be in line with the problems immediately identified by *Ms. Waris*, but a reliable method is necessary to assess their impact on human rights.

* **What do you see as the most urgent reforms of the international financial architecture to support governments’ efforts to reduce poverty, inequalities and realize human rights?**

The international financial architecture refers to the governance arrangements that safeguard the stability and function of the global monetary and financial systems6. Different actions have been proposed to promote human rights reform, reduce poverty, and address inequalities. These include: transform the governance of International financial institutions; create a representative apex body to systematically enhance coherence of the international system; reduce debt risks and enhance sovereign debt markets to support sustainable development goals; enhance debt crisis resolution through a two-step process: a debt workout mechanism to support the common framework and, in the medium term, a sovereign debt authority; massively increase development lending and improve terms of lending; change the business models of multilateral development banks and other public development banks to focus on sustainable development goal impact, and more effectively leverage private finance for sustainable development goal impact; massively increase climate finance, while ensuring additionality; more effectively use the system of development banks to increase lending and sustainable development goal impact; ensure that the poorest can continue to benefit from the multilateral development bank system; strengthen liquidity provision and widen the financial safety net; address capital market volatility; strengthen regulation and supervision of bank and non-bank financial institutions to better manage risks and rein in excessive leverage; make businesses more sustainable and reduce greenwashing; strengthen global financial integrity standards; strengthen global tax norms to address digitalization and globalization through an inclusive process, in ways that meet the needs and capacities of developing countries and other stakeholders; improve pillar two of the proposal by the OECD/G20 inclusive

framework on base erosion and profit shifting to reduce wasteful tax incentives, while

better incentivizing taxation in source countries; and create global tax transparency and information-sharing frameworks that benefit all countries.

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3 Available at: [https://www.opc.gob.ar/download/32216/? tmstv=1708625565](https://www.opc.gob.ar/download/32216/?%20tmstv=1708625565%20)

4 Available at: <https://www.ohchr.org/es/press-releases/2022/10/un-debt-expert-urges-argentina-maximise-resources-uphold-human-rights-and>

5 Available at: <https://www.eleconomista.es/economia/noticias/12731049/03/24/cien-dias-de-milei-los-cinco-indicadores-que-revelan-el-exito-financiero-de-un-experimento-que-aboca-a-argentina-a-la-recesion.html?utm_medium=social&utm_source=LinkedIn&utm_campaign=eEnoticias>

6 Available from: <https://digitallibrary.un.org/record/4012531/files/%5EEOSG_2023_6%5E-EOSG_2023_6-EN.pdf>