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

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| REFERENCE: Re.NP/HV |  |

18 February 2019

Dear Ms. Prouvez,

 I am writing with reference to your letter, dated 13 December 2018, inviting mandate holders to submit contributions in connection with the preparation of a report on Local Government and Human Rights by the United Nations High Commissioner for Human Rights (Human Rights Council Resolution 39/7).

 Your request touches upon a theme of importance and I have paid particular attention to the issue in the development of the Guiding principles on human rights impact assessment of economic reform policies.

 More specifically, Human Rights Council resolutions [34/3](http://www.un.org/ga/search/view_doc.asp?symbol=A/HRC/34/L.3) and [37/11](https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/Resolutions.aspx) requested me to develop Guiding principles on human rights impact assessment of economic reform policies, in consultation with States, international financial institutions and other relevant stakeholders and to submit them at its 40th session. They are based on existing human rights obligations and responsibilities of States and other actors and underlined the importance of systematically assessing the impact of economic reforms on the enjoyment of all human rights before decisions are taken to implement such reforms, as well as during and after their implementation. The Guiding Principles ([A/HRC/40/57](https://documents-dds-ny.un.org/doc/UNDOC/GEN/G18/443/52/PDF/G1844352.pdf?OpenElement)) will be presented to the Human Rights Council on 28 February 2019. For more background information, please see my [webpage](https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/DebtAndimpactassessments.aspx).

 The Guiding Principles include various references to the important role of local and subnational governments for the effective promotion and protection of human rights. Principle 4, in particular, focusses on the **Obligations of local and subnational governments** and specifically provides that

“Economic and financial crises should not be used to justify a reduction of the policy and fiscal space necessary at local and subnational government levels to ensure the protection of human rights. In turn, although all levels of government have human rights obligations, the central Government can in no circumstances circumvent its responsibilities for the human rights impacts of its policies by delegating economic reform-related powers or functions to local governments”.

 In addition, comment 4.1 highlights the key role of local and subnational governments in the effective implementation of human rights.

 Comment 4.2 touches upon coordination among the various level of governments, especially when it comes to sufficient resources and policy space for the implementation of human rights. It states that “Recognition of multilevel governance in areas such as revenue collection, tax policy, labour reforms and solidarity across regions is crucial”.

 Comment 4.3 provides that local and subnational governments have the same obligations as States with regard to carrying out human rights impact assessments, when carrying out economic reforms independently.

 Besides principle 4, Guiding Principles’ comments relating to principles 19 (Participation) and 21 (Access to justice, accountability and remedy) also specifically refer to the role of local governments.

 More specifically, principle 19 focusses on the issue of participation in the process of conducting human rights impact assessments. Its comment 19.2 provides that “Different levels of government should also be adequately informed and consulted, and corresponding channels of communication and information should be followed, including within the legislative branches and administrative mechanisms in place for interaction among different levels of local and subnational governments”.

 Comment 21.3, states that “measures covered by the present guiding principles should be agreed at all governmental levels, paying special attention to the ways in which burdens are distributed over and financial resources allocated to local authorities, which are often the main providers of social services to the population”.

 Please find attached a copy of the Guiding Principles on human rights impact assessment of economic reform policies.

 Thank you very much for this opportunity,

Best regards,



Juan Pablo Bohoslavsky

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