

WORKING PAPER

REFRAMING MILITARY EXPENDITURE AS A HUMAN RIGHTS ISSUE: NORMATIVE CONSTRAINTS UNDER THE ICESCR

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INTRODUCTION

The last two decades have seen a steady rise in global military spending, culminating at 2.7 trillion dollars spent in 2024: an all-time high, with projections for further and accelerating rises.¹ These figures come with the concerning backdrop of intensifying insecurity and geopolitical rivalries, not to mention a backsliding of universal human rights, increased inequalities and disenfranchisement with the international system as we know it.²

The Secretary General's 2025 timely report on Military Spending and the Sustainable Development Goals³ points to the crowding out effect of military spending, displacing resources “essential for social investment, poverty reduction, education, health, environmental protection and infrastructure”.⁴ The report, however, largely frames these concerns in development terms, placing the corresponding solutions squarely in peace and disarmament, and development pillars of the United Nations (UN). In so doing, the report forgoes the opportunities within the human rights system to contribute to the Secretary General's *five-point agenda for action*, and critically his third point, arguably the most relevant when it comes to human rights added value, on promoting “accountability and transparency around military spending”.⁵

In an attempt to address this missed opportunity, this working paper proceeds in three substantive parts. It first examines how military expenditure has been historically framed in relation to national security, development and human rights, and how contemporary spending patterns affect the realization of economic, social and cultural rights. It then turns to the International Covenant on Economic, Social and Cultural Rights (ICESCR),⁶ exploring both the legal principles that govern State resource allocation under Article 2(1) and the ways in which its principles have been applied in practice by the Committee on Economic, Social and Cultural Rights (CESCR) over the past 25 years with regards to military spending.⁷ Finally, the paper looks forward, outlining avenues through which the ICESCR in particular could better provide both a normative basis and practical mechanisms to scrutinize, constrain and reorient military spending in line with States' obligations to progressively realize economic, social and cultural rights and to ensure transparency and accountability in public resource allocation.

PATTERNS AND PERCEPTIONS: MILITARY EXPENDITURE AND HUMAN RIGHTS

HUMAN RIGHTS AND THE NATIONAL SECURITY PARADIGM OVER TIME: THE BACKDROP TO BUDGET IMPLICATIONS

The relationship between national security, with its corresponding costs and human rights obligations, has long been a contested domain. In classical international legal doctrine, “security” is predominantly framed through the lens of state sovereignty and territorial integrity (codified in Article 51 of the UN Charter) and it remains the primary responsibility of states to maintain peace and order as related to security.⁸ Article 26 of the UN Charter outlines that the promotion of “the establishment and maintenance of international peace and security” should be done “with the *least* diversion for armaments of the world's human and economic resources”,⁹ leaving extensive discretion to states in determining what constitutes a threat, how to respond to it, how much to spend and where to get the budget from.

From its founding session, the General Assembly deemed disarmament essential for lasting peace. UN General Assembly Resolution 380(V) in 1950 marked a milestone by linking disarmament and development, urging nations to minimize resource diversion to armaments and use those resources for general welfare, particularly in underdeveloped areas.¹⁰ The Cold War era, marked by an intensifying arms race, led to the adoption of Resolution 1378 (XIV) in 1959, which declared “general and complete disarmament” a top priority and established the enduring principle that disarmament should support broader development objectives.¹¹ By the 1970s, the economic and social costs of high military spending became increasingly apparent, prompting renewed debate on how disarmament could contribute to

global development and human welfare.

While the Universal Declaration of Human Rights Resolution was passed by the General Assembly in 1948, and subsequently codified in the 1970s into Treaty law through the International Covenant on Civil and Political Rights (ICCPR)¹² and ICESCR, it took the post-Cold War Era for the human rights discourse to truly emancipate itself, enabling individuals to start having direct rights, rather than simply via State and citizenship. International human rights law also bore the burden of its birthdate – namely its split by Cold War politics – bifurcating rights under the ICCPR (e.g., freedom of expression, right to a fair trial, as championed by Western states) and the ICESCR (e.g., right to housing, right to education, as promoted by the Eastern bloc). These were the foundations of the emerging Human Rights Treaty Body system. It is worth noting at this stage already that the ICESCR, the focus of this working paper, has no derogation clause and requires states to mobilize “*maximum* available resources” for the realization of ESCRs (as will be discussed in more detail in a later section).¹³

The general absence of a standardized framework for measuring military expenditures *per se* and the siloed development of these pillars continually hinders progress in linking disarmament with development, with human rights rather absent in discussions despite the obvious ‘resource-hook’ in the aforementioned ICESCR. In response to the former, the General Assembly introduced Resolution 35/142 B in 1980, creating the United Nations Report on Military Expenditures as a standardized instrument to enhance transparency.¹⁴ However, throughout the 1980s, efforts to reach substantive agreements on reducing military budgets were obstructed by deep divisions, particularly between Western states and the Soviet Union, over whether verification measures should precede or follow reductions.¹⁵

In the aftermath of the Cold War, global military spending fell sharply during the 1990s, driven less by international consensus or a concern about human rights, but rather by domestic fiscal pressures to reduce budget deficits.¹⁶ UN initiatives in this period shifted focus toward confidence-building measures, including the continued use of the Military Expenditures Report and toward the conversion of military assets and facilities for civilian purposes.¹⁷ The so-called “peace dividend” narrative slowly emerged, finding echoes in other concepts such as “guns vs. butter”,¹⁸ with its corresponding hope that reduced military tensions and arms races would enable states to reallocate substantial portions of their defence budgets toward development and social welfare. The World Bank,¹⁹ UN Development Programme,²⁰ and various scholars highlighted that demilitarization could yield measurable social and economic gains, especially in countries transitioning away from conflict or authoritarian rule.²¹ International human rights law’s further emancipation in those years,²² with a people-centred understanding of freedom from fear and want at its centre, echoed the *human security* discourse that prioritizes the well-being and safety of individuals and communities, a process in contrast to the traditional focus on state security.²³ Interestingly, this period was also marked by the first substantive mentions of military or defence spending by the CESC.

In the 2000s, as new security concerns emerged to justify continued or rising military expenditure, ranging from terrorism to cyber threats, formal UN processes went rather silent on explicitly linking military expenditure reductions and development outcomes, with little moving ahead in the human rights sphere. The Millennium Development Goals at the time, unsurprisingly, did not mention military spending or armed violence. The UN Special Rapporteur on the prevention of human rights violations committed with small arms and light weapons, on the other hand, was looking at the use of weapons and their human rights impacts, but also not addressing spending explicitly.²⁴ Only later, in the early 2010s, did the Geneva Declaration on Armed Violence and Development²⁵ or the World Development Report by the World Bank²⁶ revive those discussions, albeit in the broader context of armed violence and development impacts, omitting military spending impact on human rights.²⁷ This swell of conversation was echoed during the negotiations of the Arms Trade Treaty (ATT) (2012-2014).²⁸ Several states suggested including a criterion referring to the (extraterritorial) risk of arms transfers negatively affecting the sustainable development of the *importing* state while considering its economic situation, including relative levels of military and social spending.²⁹ While not uncontroversial in practice, it would have helped create a bridge

for the evolving jurisprudence within the Human Rights Treaty Bodies and gone beyond the invocation of human rights solely in relation to risks to physical harm in arms transfers. This was picked up again, albeit slightly differently, in the 2015 Sustainable Development Goals (SDGs), specifically through SDG16, calling for the reduction of “all forms of violence and related death rates everywhere” and “illicit financial and arms flows”.³⁰

It took the Secretary General’s 2018 report, *Securing Our Common Future: An Agenda for Disarmament*,³¹ which highlighted “excessive military spending” as a constraint on economic growth to properly break this silence, at least in development terms, with its echo in the 2023 *New Agenda for Peace* that calls for a reduction in military spending.³² A more concrete request in the Pact for the Future came in 2024,³³ calling for the Secretary General to assess the impact of rising global military expenditure on the achievement of the SDGs.³⁴ While the ensuing report in 2025 echoes the human security discourse,³⁵ it fails to frame some of the critical issues in human rights terms, omitting the emerging and potential role of the human rights system, and with it, the ICESCR. For example, the report remains silent, even in the most obvious entry point, on promoting “transparency and accountability around military expenditure to build trust and confidence among Member States and increase domestic fiscal accountability”.³⁶ So, while the mantra of three mutually re-enforcing pillars of the UN continues to play out in the background, the legal and practical interplay remains incidental at best.

In the meantime, the 2025 NATO Summit in The Hague made it painfully clear that the peace dividend, as Kristalina Georgieva, the head of the International Monetary Fund, stated, “is gone”,³⁷ with a seemingly apathetic public discourse about the potential repercussions domestically.

Clearly, the historical and normative framing of military expenditure has seen significant evolution, but with a continued lack of use of human rights language. The analysis will now turn to empirical realities, examining how military spending is defined, measured and reported, addressing methodological limitations and data gaps in order to establish a credible evidence base for assessing its implications for ESCR.

THE EVIDENCE BASE: HOW MUCH ARE WE SPENDING AND ON WHAT?

Accurately assessing military expenditure, what we mean by it and its magnitude, including its relationship with the fulfilment of ESCR, is critical to ensure we properly seize the CESCR on these issues.

Data Reliability and Methodological Challenges

First and foremost, the **inconsistency in definitions** used by different institutions when it comes to military spending is worth noting. The Stockholm International Peace Research Institute (SIPRI) and NATO both publish military expenditure data, but their methodologies differ.³⁸ SIPRI includes military pensions, research and development, and paramilitary forces in certain cases, while NATO has periodically revised its criteria, notably excluding some paramilitary expenditures after 2004.³⁹

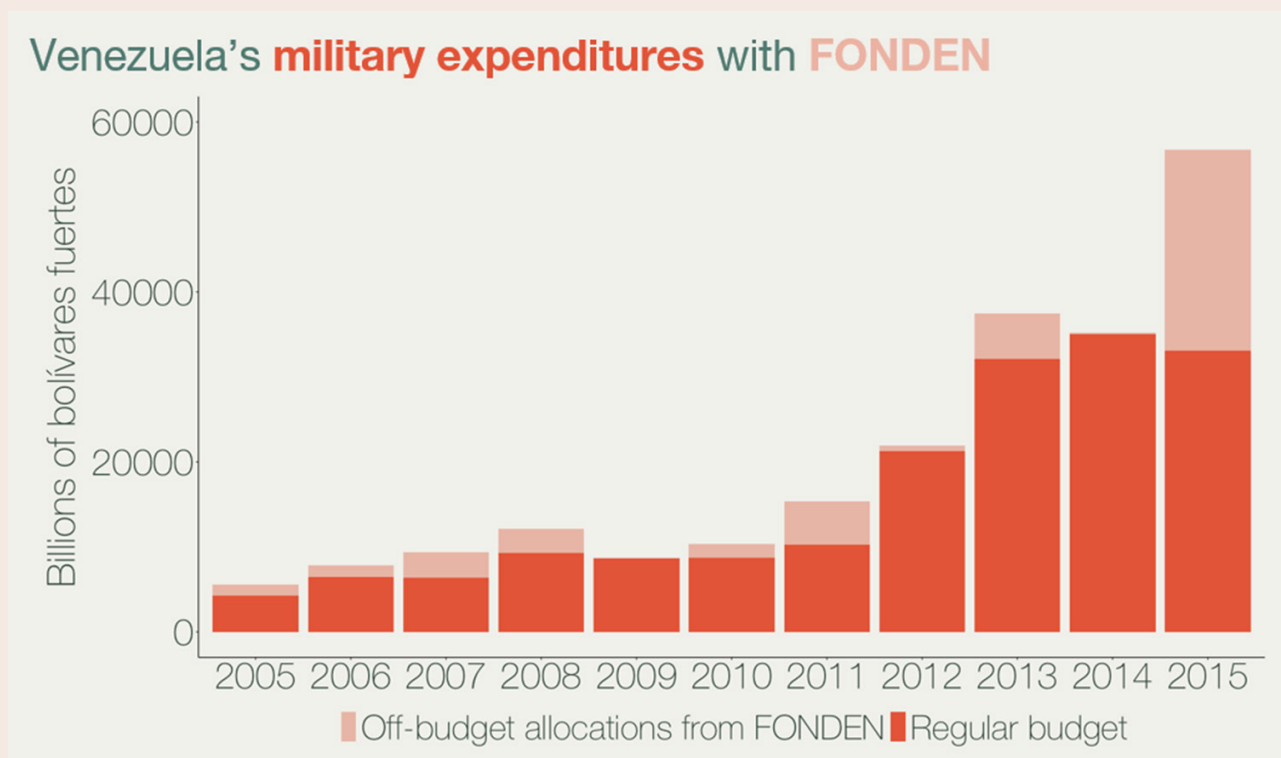
Military budgets are also **shifting in composition** from personnel-heavy expenditures, with larger shares now directed toward procurement, operations, maintenance, and research and development,⁴⁰ a potential indication of rising investment in new weapons systems.

Another issue relates to the **reliability and completeness of national data**. Many fragile states, or those that are less free, either underreport (by lack of means or will) or entirely omit publishing military expenditure figures.⁴¹ Some states also have **significant off-budget military expenditure** (*not included* in the state budget) **as well as extra-budgetary expenditure** (from *other sections* of the state budget). These are often not disclosed or reflected in global military expenditure datasets (see example in box 1). Germany for instance created an extra-budgetary fund of €100 billion in 2022,⁴² while Taiwan has created two extra-budgetary funds since 2020,⁴³ and nearly a third of Poland’s military spending in 2023 was funded

with an off-budget funding mechanism created in 2022.⁴⁴ Taken together, this means that statistics often merely end up reflecting adopted budgets rather than for the actual expenditure.⁴⁵

BOX 1 - FROM DEVELOPMENT TO DEFENCE: FONDEN'S OFF-BUDGET MILITARY ROLE⁴⁶

The National Development Fund (Fondo de Desarrollo Nacional, FONDEN) was established in 2005 to promote economic growth and sustainable development in Venezuela. It is mainly financed by the Central Bank of Venezuela and the state-owned oil company PDVSA. FONDEN is under the exclusive control of the Office of the President, which places it outside the oversight of the National Assembly. Over time, the fund has become a substantial extra-budgetary mechanism used to finance military spending. The graph below clearly illustrates this dynamic by showing the official military budget in red and off-budget allocations from FONDEN in pink. It highlights not only the substantial gap between the reported military budget and actual military expenditure, but also the extent to which funds formally designated for development are redirected toward military purposes.



Relationship with human rights

Opportunity cost – ESCRs undermined

The concept of budgetary trade-offs or opportunity costs lies at the heart of assessing how military expenditure may impact the realization of fundamental human rights. The notion is straightforward: public resources are finite, and increased allocation to one sector often entails decreased funding for others.⁴⁷

A substantial body of research has interrogated the broader effects of military expenditure. While *early* literature was ambivalent or inconclusive, more recent **meta-analyses suggest that high levels of military spending are not only likely to reduce investment in social spending, but also fail to deliver**

meaningful economic growth, exerting a negative impact on long-term development, particularly in lower-income countries.⁴⁸ One important study reviewed over 190 cases and found that the majority identified a harmful relationship between defence spending and economic growth, especially in states with high debt burdens or underdeveloped social infrastructure.⁴⁹ In states where defence budgets have grown disproportionately, either as a percentage of GDP or in absolute terms, evidence suggests a corresponding stagnation or decline in funding for sectors critical to ESCR, including health, education, housing and social protection.⁵⁰

In low, middle-income and developing countries, higher military expenditure is associated with lower public health and education financing.⁵¹ The sectoral impacts are particularly stark in developing and conflict-affected countries, where infrastructure and social services are already under strain.⁵² When governments in such contexts choose to prioritize military procurement or expansion, they risk compounding socio-economic inequality and undermining the fulfilment of basic human rights obligations.⁵³

This **crowding out effect** is confirmed in the Secretary General's report of 2025, substantiated by States' own submissions – a 1% increase in military spending has a *direct corresponding* regressive effect on health (-0.96% in low and middle-income and development countries; and -0.56% in upper-middle-income countries).⁵⁴ Indeed, this has been recognized by different States including Cuba, Mexico, Pakistan, Tunisia and the Holy See. While the Secretary General's report frames findings in development terms, key metrics from health and education clearly pertain to core ESCR.

Additionally, military spending **does not generally produce the multiplier effects associated with social investment**, even in countries that have their own arms industry, including through development and production. Funds allocated to this industry generate fewer and less inclusive employment opportunities compared to equivalent investments in education, healthcare, or clean energy sectors.⁵⁵ Furthermore, military innovation is often siloed, lacks spill-over benefits, and is increasingly outsourced to private contractors.⁵⁶ As a result, claims that defence expenditure drives job creation, for instance, are increasingly challenged by comparative data.⁵⁷

To the contrary, rising military expenditures are often facilitated by **increased borrowing** with mounting debt burdens building up. The servicing of which risks sharply reducing fiscal space, forcing governments to divert resources or impose austerity measures. This **intergenerational impact** will be felt in both **deepened inequality and disproportionate harm to vulnerable groups** as well as *regressive* effects at the national level through divestment from rights-fulfilling sectors.⁵⁸

While often inferred or deduced from budget analysts, governments rarely pit one budget line against each other publicly. The United Kingdom (UK) departed from this relative silence earlier in 2025, by explicitly naming the trade-off with Official Development Assistance (ODA) (see box 2), while a rare few have acknowledged a reduction due to military costs in their ICESCR reviews.⁵⁹ The former point on ODA, brings in the critical angle of extraterritorial obligations to aid receiving states whose ESCR are likely directly negatively impacted by those decreases.

BOX 2 - UK DEFENCE BOOST FUNDED BY AID CUTS

In February 2025, UK Prime Minister Keir Starmer announced plans to raise defence spending to 2.5% of GDP, funded by cuts to the international aid budget from 0.5% to 0.3%. Starmer defended the move as necessary for national security, framing defence and foreign aid as competing priorities.⁶⁰

The decision drew criticism from Labour MPs and aid organizations, who warned it could "have devastating consequences for millions of marginalised people worldwide."⁶¹ Supporters argued the increase was needed to respond to global threats and strengthen the UK's military capability.

Beyond resource allocation choices per se, the **opacity and structural characteristics of defence spending** is shrouded by secrecy, complexity and political sensitivity, often exacerbating its distorting effects. As mentioned above, military budgets frequently rely on off-budget mechanisms, special security funds, or classified expenditures, making oversight difficult and weakening fiscal accountability that can bypass scrutiny and heighten corruption risks.⁶² While political pressure, lobbying by defense industries, and the technical complexity of procurement further **limit legislators' capacity for independent evaluation**,⁶³ it is also weakened by fragmented institutions, the prolonged use of emergency powers, and limited public engagement, which reduce external accountability.⁶⁴ Despite not pertaining to civil and political rights directly, the ability to participate in public affairs and elections, which also requires access to relevant information about government actions and public spending, is critical for decisions that are made on ESCR and their realization.

Additionally, arms deals linked to foreign or trade policy are difficult to abolish or even to amend. This is because they escape full parliamentary review and are heavily influenced by institutional power of defence ministries and entrenched national security narratives.⁶⁵ Not only does this crowd out the prioritization of ESCR in budgetary negotiations, but **creates institutional inertia**, with risks of elite capture (see example in box 3).

BOX 3 - INSTITUTIONAL INERTIA AND DIVERTED DEVELOPMENT FUNDS: CHILE'S COPPER LAW REFORM

The Law on Copper was originally established in 1958 and required the state-owned National Copper Corporation to allocate a fixed share of its export revenues for arms acquisition and military equipment, effectively diverting funds from broader development purposes to defence. By 1973, this contribution was set at 10 percent. Remarkably, this law remained largely unchanged for over 65 years. Although its shortcomings were debated since Chile's democratic transition in 1990, institutional inertia meant that more than 30 years passed before meaningful reform was initiated. Public and political pressure grew after corruption cases involving senior military officials came to light, prompting Congress in 2011 to introduce a bill to replace the copper-based mechanism with a more transparent system of funding for the armed forces. After nearly a decade of deliberation, the Senate Defence Commission approved the reform in 2019, establishing a framework that will gradually phase out copper-based contributions over a 12-year transition period.⁶⁶

In sum, while military spending may serve specific strategic or political aims, its societal opportunity costs are significant and, when unmitigated, directly at odds with human rights obligations. These limitations underscore the need for more consistent international standards on military budget reporting, greater transparency in national accounts, and an interdisciplinary approach that integrates economic, legal and human rights analysis. There exists a corresponding need to reconsider how international human rights law frameworks, and the ICESCR in particular, engage with budget allocation decisions and national fiscal policies in relation to military expenditure.

The evidence indicates that military spending entails identifiable opportunity costs, opacity and regressive effects on social sectors central to ESCR. The following section, therefore, shifts from economic impact to legal obligation, examining how the ICESCR frames state duties on resource allocation and whether, and if so how it provides standards for evaluating military expenditure choices.

THE ROLE OF THE ICESCR - FROM THEORY TO PRACTICE

The following section examines the role of the ICESCR in regulating state decisions on military expenditure, moving from normative standards to their application, in practice. It first sets out the Covenant's core legal principles governing resource allocation, with a focus on Article 2(1), which included key notions such as maximum available resources, progressive realization, non-retrogression and minimum core obligations. It will then analyse how these standards have been interpreted and applied by the CESCR in its concluding observations and review practice. Together, these strands assess the extent to which the ICESCR currently constrains, and could further discipline, military spending decisions.

IN THEORY

Article 2(1) of the ICESCR requires states to “take steps, individually and through international assistance and cooperation [...] to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant”.⁶⁷

Maximum Available Resources Standard

The ICESCR addresses the resourcing for these rights and corresponding obligations “to the maximum of its available resources”.⁶⁸ “Available resources” encompasses both the resources existing within a state and those available from the international community through international cooperation and assistance, and should be used equitably and targeted effectively. It is worth noting here that there is tension around how economic capacity is assessed. Notwithstanding, the broad interpretation of “available resources” includes more than formal budget lines. It encompasses fiscal policy choices, taxation, debt service and the decision to prioritize particular sectors over others.⁶⁹

The original state position tended to view this as a mere promotional commitment without requiring specific results, with a presumption of the state's discretion in determining resource *levels* with reference to the notion of “maximum”.⁷⁰ Several scholars note in their analysis of the *travaux préparatoires* that the determination was not intended to be entirely subjective.⁷¹ To ensure this, the CESCR's position suggests the intent of the drafters was to leave some leeway for the CESCR the determination of the ‘adequacy’ resource, ensuring international accountability.⁷² So, while there remains ambiguity about what constitutes “adequate” resource allocation, it does not mean that each state is only held accountable to itself regarding what constitutes maximum resource use. The Covenant otherwise loses its normative force.⁷³

The Limburg Principles (1986)⁷⁴ clarify *how* states must implement the ICESCR and the Maastricht Guidelines (1997)⁷⁵ explain *when* failures amount to violations. These further emphasize that states must ensure the equitable and effective use of resources and that failure to do so may amount to a violation of ICESCR obligations. Principle 15 of the Maastricht Guidelines explicitly warns that not allocating every effort or the maximum available resources may itself be a breach of the Covenant.⁷⁶ Both Frameworks were created by expert groups, including some future members of the CESCR, and were deeply influential in shaping the CESCR's interpretations of the ICESCR. This perspective has also been operationalized by civil society and budget analysts.⁷⁷ Reports such as *Dignity Counts*,⁷⁸ and later work by Sandra Fredman,⁷⁹ outline three key criteria for assessing compliance: the sufficiency of government spending, the equity of its distribution, and its efficiency in rights realization.

Others have taken this further by suggesting that the obligation also implies a prohibition on diverting resources away from ESCR without robust justification to non-rights-fulfilling areas, such as military expansion.⁸⁰ Indeed, with **no derogation to the Covenant**, any spending that displaces funds or incurs retrogressive measures, without simultaneously demonstrating efforts to maintain or expand investment

in ESCR, is potentially in contradiction with the state's obligations under the Covenant. In sum, the Covenant outlines a legal obligation to prioritize ESCRs.

Obligation to Take Steps and Full Realization: Minimum Core Obligations

The concept of “**achieving progressively**” acknowledges that ESCR may not be *immediately* fulfilled, particularly in resource-constrained settings. However, it imposes a *continuing* obligation on states to move expeditiously and effectively towards the full realization of those rights - requiring the achievement of specific results.⁸¹ This long-term goal of progressive realization is also balanced out with immediate legal duties to ensure non-discrimination, take concrete and targeted steps toward realizing rights, and use the maximum of available resources.

Resource contingency therefore does not constitute an excuse for states to delay in the realization of the right.⁸² The State must demonstrate that it is making measurable progress and that any deviation or delay is justified and does not result in retrogressive measures without compelling justification. Debt-servicing problems, ongoing armed conflict, significant increase in military spending, austerity programmes, economic recession or simply poverty can be *considered* but do not *exempt* States from their obligations. States should “ensure the widest possible enjoyment of the relevant rights under the prevailing circumstance”.⁸³

It is often argued—although increasingly regarded as an overstated and somewhat outdated position—that ESCR carry a higher ‘price tag’ because they are characterized as “positive” rights, necessitating proactive state intervention and sustained budgetary expenditure.⁸⁴ By contrast, civil and political rights are frequently portrayed as ‘negative’ rights, requiring little more than state abstention from interference, supported by legal and institutional safeguards rather than direct financial investment. On this view, the realization of ESCR appears structurally more vulnerable to fiscal constraints, particularly during periods of austerity or when public resources are redirected towards other priorities, such as defence spending. This dichotomy, however, requires important qualification. As emphasised by Eide’s **tripartite typology of obligations**, and as subsequently embedded in the jurisprudence and practice of the CESCR all human rights give rise to obligations to respect, protect and fulfil.⁸⁵ Civil and political rights are therefore not exclusively ‘negative’ in nature: for example, the right to a fair trial plainly entails positive obligations, including the establishment of courts, the training and remuneration of judges, and the provision of legal aid. Conversely, ESCR are not invariably resource-intensive. The right to adequate food, for instance, may be realised through the obligation to respect, by refraining from interference where individuals are able to secure food for themselves. This integrated framework demonstrates that both categories of rights entail a spectrum of obligations with differing resource implications, thereby undermining rigid distinctions between ‘negative’ and ‘positive’ rights.

Importantly, as clarified by General Comment no.3 and later no.12, and further developed by a number of scholars,⁸⁶ the progressive realization must be read in light of the overall objective of the Covenant. Therefore, states should also “protect and provide the minimum essential levels of resources required for each right”,⁸⁷ without prioritization between these rights. As such, should a state claim to be “unable to carry out its obligation for reasons beyond its control, [it] therefore has the burden of proving that this is the case...”, along with minimum procedural obligations of monitoring.⁸⁸

Indeed, the CESCR holds that there is a **minimum core obligation** to ensure the satisfaction of the minimum essential levels of *each* right is incumbent upon every State Party, a notion designed as a tool in CESCR General Comments to give “meaning and content to a number of specific rights in the ICESCR”.⁸⁹ If claiming failure to meet minimum core obligations is due to resource lack, the state must demonstrate that every effort has been made to use all resources at its disposition to satisfy those minimum obligations as a matter of priority.⁹⁰ The minimum core obligations do not, however, embody an end in and of themselves in light of the *progressive realization* imperative. A State Party is simply “*prima facie* failing to discharge

its obligations” if a “significant number of individuals are deprived of essential foodstuffs, of essential primary health care, of basic shelter and housing, or the most basic forms of education”.⁹¹

As we will get back to this later, it is not negligible to note that the ICESCR contains no explicit jurisdictional limitation, leading many scholars to view it as an implicit “extraterritoriality clause”,⁹² notably because of its emphasis on international assistance and cooperation. The International Court of Justice (ICJ) has suggested that ICESCR rights are “essentially territorial”,⁹³ but was clear that “international human rights instruments are applicable in respect of acts done by a State in the exercise of its jurisdiction outside its own territory”.⁹⁴ However, as it currently stands, the ICESCR itself does not impose hard legal obligations regarding claims arising from extraterritorial acts or omissions, while the CESCR has gradually affirmed the existence of extraterritorial obligations that goes beyond the pure territorial approach to *cross-border effects* on ESCR, including the negative impacts of international agreements in the areas of trade, finance, as well as corporate conduct.⁹⁵

Role in risk mitigation

In General Comment no.1, the CESCR emphasized the imperative to identify risks from retrogressive measures when they do occur, with, at the very least, processes to monitor the impact and where possible mitigate it.⁹⁶ This was further elaborated in the context of the economic and financial crisis in their 2012 Letter and with regards to public debt and austerity in their 2016 Statement, where they call for human rights impact assessments “in order to ensure that the conditionalities do not disproportionately affect economic, social and cultural rights nor lead to discrimination”.⁹⁷ However, it remains narrowly focused on the human rights impact of public debt and austerity on ESCR rather than broader budgeting decisions.

It is interesting to note that the Committee on the Rights of the Child (CRC) had been developing a General Comment on public budgeting around that time, which now gives concrete recommendations on *how* to budget beyond abstract principles; an opportunity for joint cross-cutting work that could have been seized by all Treaty Bodies.⁹⁸

In the absence of a CESCR General Comment by on public budgeting, one could leverage the aforementioned developments to argue that States should conduct human rights impact assessments when *any* retrogressive measures take hold, be it for security or other imperatives as well as public debt or austerity, highlighting their necessary and proportionate nature, as well as their time-boundness, namely “only insofar as they are necessary”.⁹⁹ Building on their 2016 Statement, one could further argue in the case of arms transfers (as a form of international agreement), that the “other” States [to the agreement] should also assess the impact on the rights of the Covenant “of the international agreements that they enter into and to take all measures possible to ensure that any negative impacts are reduced to the bare minimum”.¹⁰⁰

These provisions under ICESCR are therefore central to understand state responsibility in resource allocation and underpin any assessment of whether military expenditure is adequate or even *lawful* vis-à-vis the State obligations to fulfilling ESCR. This makes military expenditure not just a political or economic issue, but a human rights concern subject to international scrutiny. The following section will examine how these principles have been operationalised in practice by the CESCR, with particular attention to its treatment of military spending in state reviews over the past 25 years.

IN PRACTICE

While this working paper focuses on the ICESCR and the CESCR jurisprudence with regards to military spending,¹⁰¹ it is worth noting that UN Treaty Bodies overall increasingly recognize the importance of budget allocation in realizing human rights. While their interventions on budgetary matters have grown in frequency and sophistication, they still lack depth and consistency, partly due to capacity and

mandate constraints. This is corroborated by work done by Human Rights Watch with regards to taxation: they note “the growing number of Concluding Observations on tax, and their geographical and topical breadth, reflects a sustained recognition, particularly over the last decade, of its importance for human rights”,¹⁰² and reflects the findings with regards to defence spending. Interestingly, CESCR outnumbers other Treaty Bodies references to tax.¹⁰³

The CESCR has also been willing to “consider issues of government expenditure” more generally, by evaluating State’s “performance by reference to the proportion of GNP or GDP spent on public services”.¹⁰⁴ While not systematic or consistent, government expenditure has predominantly been addressed when a *decline* in ESCR spending was noted. This is confirmed when narrowing down on military spending, where it has mainly come up when increases are notable and unjustified, with potential impacts on ESCR. This ad-hoc approach risks undermining any attempts at having a holistic view of the issue, and any corresponding systematic pathways to address concerns should they materialize.

When looking at the last 25 years of practice, the CESCR has, in some concluding observations, raised concerns when high levels of **military spending appear to crowd out resources needed for the progressive realization of ESCR**.¹⁰⁵ For example, the CESCR has expressed concern in several concluding observations where military budgets significantly outweighed allocations to key social sectors, including for the Democratic Republic of the Congo,¹⁰⁶ Algeria,¹⁰⁷ Serbia,¹⁰⁸ Pakistan,¹⁰⁹ Tunisia¹¹⁰ and the Republic of Korea.¹¹¹ This is often spelt out in terms that refuse the justification of the opportunity cost, emphasizing that their obligations under the Covenant cannot be undermined by the diversion of funding to the military. For example;

“The Committee is concerned at the very low level of public funding allocated to areas relating to Covenant rights, particularly employment, social security, housing, water and sanitation, health and education, which cannot be justified by the high levels of defence expenditure.”¹¹²

“The Committee is also concerned at the poor management of public resources and corruption in the State party and at considerable security and military expenditures diverting funds away from sectors such as education, health and social protection, which receive only marginal allocations from the State budget.”¹¹³

“... explain[ing] whether the 2022 increase has affected or is projected to affect the availability of resources for social investment and the realization of Covenant rights.”¹¹⁴

While the CESCR does not hint to a precise benchmark or ceiling for any budget allocations, its practice suggests an expectation that states should provide reasoned justifications for the allocation of public resources, especially when military expenditure is increasing alongside stagnation or decline in social sector funding;¹¹⁵

“The Committee is concerned about: [...] (c) The persistently low level of funding allocations, as well as the frequent incidence of diversion of funding, allocated for the realization of economic, social and cultural rights, for other purposes, including military expenditure (art. 2 (1)). [...] recommends [...] (c) Refrain from diverting funding earmarked for the realization of economic, social and cultural rights, and, if strictly necessary, ensure that the decision is made in a transparent manner with appropriate consultation.”¹¹⁶

Explanations brought forward by a number of states to justify military spending, include the regional or territorial security situation. Syria in 2021 suggested that the **state of occupation of part of its territory was pushing defence spending up**; with the CESCR merely noting this rather than addressing it in their Concluding Observations;¹¹⁷ while ongoing insecurity was what Chad put forward in 2023, where the CESCR deflected attention back to austerity rather than addressing it directly in its Concluding

Observations.¹¹⁸ This was a **missed opportunity** to request a human rights impact assessment with regards to retrogressive risks linked to increased military spending, expanding from the assessment's narrow austerity and debt origins, and to reflect on the **non-derogable nature of the ICESCR**, notably in the context of armed conflict.

It is worth noting here the additional role of CESCR reviews in addressing broader trends in **militarization in society**, via spending on domestic security apparatus. CESCR has brought up this **problematic trend** for the review of Korea in 2001 for instance, speaking of “fortress mentality” and corresponding risks to the realization of ESCR.¹¹⁹ The reviews of Costa Rica in 2016¹²⁰ and DRC in 2009¹²¹ noted concerning stagnating and reduced spending on ESCR respectively in favour of investments in domestic security.¹²²

While there was no evidence of the CESCR pronouncing itself on the extraterritorial obligations of exporting states in the arms trade as a cross-border obligation (rather than pure territorial approach), **extraterritorial obligations of lending states and their ODA** levels have been noted. Notable was the case of Poland's review in 2024 for instance as the ODA reduction was potentially due to increased military spending.¹²³

*“The Committee is also concerned that this rise [in recent years in the share of the public budget allocated to defence compared with the share allocated to social security, housing, healthcare and education] may have an adverse impact on the State party's official development assistance to developing countries”.*¹²⁴

A year later in 2025, the CESCR's review of the UK simply noted its concern regarding decreasing ODA and recommended a monitoring mechanism to be established to track impact in recipient countries.¹²⁵ The CESCR did not comment further, as the UK Government only publicly clarified its policy of reducing ODA to increase military spending days after its CESCR Review (see details in box 2, above).

It is notable that the known cases of **extra or off-budget military spending** let alone their diversion of funding from development (including ESCRs) to military purposes - such as Chile, Germany, Venezuela and Poland already mentioned earlier - **did not** come up in the research.

Over and beyond the struggle to address the topic, the current Treaty Body review framework lacks systematic and consistent mechanisms for comparing military spending with ESCR outcomes for each state under review, not to mention across states in view of comparison. It systematically requests disaggregated data on spending under Article 2(1), but does *not* include the specific request to outline military spending as a matter of principle. In the cases when such information is requested, not all states follow-through meaningfully, nor does the CESCR.¹²⁶

The CESCR also limits itself to expressing opinions or concern on the adequacy of governmental budgetary appropriations rather than suggesting *how* resources allocations *could* be done (short of dictating which is not in their mandate or power to),¹²⁷ or from providing a precise formula or threshold, despite iterative steps towards clarifying their position with regards to this article.¹²⁸ While the CESCR is not in a position to prescribe it, it should comment on the appropriateness or the adequacy of a particular course of action, with transformative propositions short of prescriptions. In the absence of a General Comment on public budgeting, one step in that direction, has been a more frequent request for human rights impact assessments.¹²⁹ This has however only incrementally been applied beyond the strict austerity purview, to apply to areas of retrogressive risks, including increased military spending.

For example, in Chad's review of 2023, the CESCR deflected on the issue of military spending per se, and broadened the issue to the doubling of debt in the past 10 years and corresponding austerity measures, recommending they “conduct human rights impact assessments of loan conditions and debt restructuring mechanisms”.¹³⁰

In the case of Poland, its concern and corresponding request was more directly linked to defence spending;

“[T]he Committee recommends that the State party undertake a human rights impact assessment of its macroeconomic and budgetary policies with a view to maximizing the resources available to achieve the full realization of economic, social and cultural rights, in particular for the most disadvantaged and marginalized groups”.¹³¹

In general, state follow-ups and responses to such requests have been uneven so far, but it may be premature to determine whether this approach (with respect to impact assessments) will successfully build engagement and an evidence base.

Building on these findings that highlight the limited approach by the CESCER and states to assessing the impact of military spending on the progressive *realization* of ESCR, the final section will shift from diagnosis to reform, outlining pathways to strengthen legal clarity, procedural consistency and accountability in the human rights scrutiny of defence spending.

PATHWAYS TO LEGAL AND NORMATIVE ADVANCEMENT

This working paper has aimed to highlight the emerging opportunities for clarifying the obligations under the ICESCR as they relate to military spending, and the inroads the CESCER could build on. Moving forward, several areas merit further attention and development.

1. **Clarify legal obligations around budget allocations.** The CESCER should articulate more clearly the legal obligations under the ICESCR concerning domestic budget allocations, specifically in relation to sectoral competition arising from military expenditures. This could help develop human rights impact assessment methodologies for ESCR more broadly. To that effect, military spending should be assessed within the broader context of states' duties to realise ESCR.
2. **Standardize budgetary reporting practices** As a matter of standard practice, the CESCER should request data on national budget allocations, including clear defence budget lines (both on and off budget items). This should become a standard procedural requirement, not just an exceptional or incidental one. A uniform reporting format could be developed across Treaty Bodies, drawing on existing practices such as those of the CRC. Such a format would prevent duplication of efforts; enable comparisons over time (across Review cycles); facilitate sectoral comparisons, for example, in ESCR vs. military/security spending; and allow contextual comparisons between states.
3. **Leverage budget analysis tools.** The CESCER could draw on established budget analysis methodologies developed by organizations such as Fundar and the International Budget Partnership.¹³² These tools offer practical frameworks that Treaty Bodies could adopt to strengthen their review capacity. Incorporating such tools into reporting guidelines and follow-up reviews would move scrutiny beyond narrative assessments and introduce an empirical dimension to compliance monitoring under ICESCR Article 2(1). This would equip both rights advocates and legal scholars with actionable methods to hold states accountable for budgetary choices that may undermine ESCR implementation.
4. **Link military spending to ESCR obligations.** Strengthening budget review mechanisms would reinforce the normative assertion that military spending must be evaluated against States' broader legal obligations to fulfil ESCR. The CESCER could build on its existing work concerning ODA reductions, austerity, and public debt, particularly given the current surge in defence spending and corresponding budgetary cuts.

5. **Enhance oversight and accountability.** Given the challenges many parliaments face in overseeing defence budgets, the CESCR could provide valuable complementary pathways for ensuring transparency, accountability, and oversight regarding states' budgetary duties.
6. **Integrate military spending into the forthcoming General Comment on Armed Conflict.** As the CESCR initiates the process of developing its General Comment on armed conflict is a critical opportunity to discuss these cross-cutting themes. While not all may be appropriate to include into the final documents, the moment should be seized to engage with critical stakeholders, including on:
 - Extra-territorial obligations, particularly those invoked through arms export agreements;
 - ODA reductions justified by rising defence spending;
 - Methods for engaging with military budgets where they risk triggering retrogressive measures on ESCR allocations.
 - How to sustainably engage with the arms control community of practice.
7. **Address the engagement gap.** There is currently limited engagement between organizations working on arms control and military expenditure and the CESCR. Building stronger collaborations will be essential to ensure that the CESCR can benefit from technical expertise and make informed assessments. Such engagement would also improve follow-up procedures and monitoring practices.
8. **Strengthen follow-up procedures.** Follow-up should require states to report not only on policy measures and outcomes but also on the actual fiscal allocations made to implement treaty obligations. This reflects the approach taken in CRC General Comment No. 19 (2016) on public budgeting for the realisation of children's rights, which emphasises that reporting must capture real expenditure, not merely legislative or programmatic intent.¹³³
9. **Explore other research avenues.** This working paper has only made a preliminary contribution to a complex and underexplored field. Further research is needed, particularly involving critical stakeholders across both the human rights and security sectors. This could include:
 - A big-data approach, building on this working paper's key word search *combined with* a qualitative analysis of the top military spending countries;
 - Analysis of comparative practice across other Treaty Bodies;
 - Relevant work by Special Procedures, especially mandates addressing extraterritoriality, foreign debt, ESCR, and country-specific contexts.
 - Deeper engagement with these areas, which could help mainstream military budget scrutiny within human rights monitoring mechanisms and better align resource allocation with the fulfilment of ESCR obligations.

These avenues are only suggested elements through which the ICESCR could consider better providing both a normative basis and practical mechanisms to scrutinize, constrain and reorient military spending in line with States' obligations to progressively realize ESCR and to ensure transparency and accountability in public resource allocation. This working paper is intended as a contribution to an emerging and underexplored area of human rights practice. **The author welcomes engagement from States, Treaty Body members, civil society organisations and researchers interested in further developing the analysis and advancing the recommendations outlined above.**

END NOTES

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- 5 Ibid, 57.
- 6 *International Covenant on Economic, Social and Cultural Rights* (ICESCR), adopted 16 December 1966 (General Assembly resolution 2200A (XXI)); entered into force 3 January 1976. Relevant provisions include labour rights; the rights to social security; family life; an adequate standard of living; health; education and participation in cultural life.
- 7 This working paper also based its desk research and findings from openly available CESCR State Reviews from the past 25 years and expert exchanges during an Expert Group Meeting on Economic, Social and Cultural Rights and Armed Conflict, held at the Geneva Academy in 2025 ahead of the CESCR General Comment on Armed Conflict. Given the constraints of time, access to exhaustive CESCR materials and more sophisticated data management tools, this research is necessarily limited to being an initial step into a more in-depth inquiry on the topic. Expanding the scope to complement the key word search with proactive monitoring of reviews of the top military spenders would be one of the many examples that would provide a more comprehensive understanding; interviewing Committee members would be another.
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- 95 See, for example, Committee on Economic, Social and Cultural Rights, *General Comment No. 24: State Obligations under the International Covenant on Economic, Social and Cultural Rights in the Context of Business Activities*, UN Doc E/C.12/GC/24, 2017; Human Rights Committee, *Lopez Burgos v. Uruguay*, Communication No. R.12/52, 29 July 1981, §12.3.
- 96 General Comment No. 1, supra fn 88.
- 97 CESCR, Letter dated 16 May 2012 addressed by the Chairperson of the Committee on Economic, Social and Cultural Rights to States parties to the International Covenant on Economic, Social and Cultural Rights, signed by Ariranga G. Pillay, Chairperson, 16 May 2012, available at <https://cesr.uwazi.io/api/files/1536788746854aonezhkhiwd.pdf>; CESCR, *Public Debt, Austerity Measures and the International Covenant on Economic, Social and Cultural Rights*, UN Doc E/C.12/2016/1, 22 July 2016, <https://platforma.org.rs/wp-content/uploads/2020/03/Statement-Public-Debt-Austerity-Measures-and-ESCRs-CESCR.pdf>.
- 98 UN Committee on Economic, Social and Cultural Rights, *General Comment No. 19 (2016) on Public Budgeting*, 2016, <https://www.ohchr.org/en/documents/general-comments-and-recommendations/general-comment-no-19-2016-public-budgeting>. It is not within the purview of this working paper to delve into the CRC's jurisprudence; however, a comparative analysis of Treaty Body work with regards to military spending may be a further avenue for future research.
- 99 CESCR, *Public Debt, Austerity Measures (...)*, supra fn 97, §4.
- 100 CESCR, *Public Debt, Austerity Measures (...)*, supra fn 97, §4.
- 101 The analysis focused on desk research, looking at CESCR State Review documentation from 2000–2025 including: List of issues, Replies and Meeting Summaries alongside Concluding Observations; with key words in the search included "military" "defence" "spending" "expenditure" and "budget". These findings were also discussed during an Expert Group Meeting on Economic, Social and Cultural Rights and Armed Conflict, held at the Geneva Academy in 2025.

102 Human Rights Watch, "Human Rights Treaty Bodies and Tax", 26 June 2025, <https://www.hrw.org/news/2025/06/26/human-rights-treaty-bodies-and-tax>

103 Human Rights Watch, "Database of UN human rights treaty bodies' statements on taxation", 14 July 2025, <https://www.hrw.org/feature/2025/07/14/database-of-un-human-rights-treaty-bodies-statements-on-taxation>.

104 Craven, *supra* fn 70, 137.

105 The analysis focused on desk research, looking at CESCR State Review documentation from 2000-2025 including: List of issues, Replies and Meeting Summaries alongside Concluding Observations; with key words in the search included "military" "defence" "spending" "expenditure" and "budget". The key word search of the UN library found 23 state CESCR Reviews over the 25 year timeline, during which time the CESCR reviewed over 300 states.

106 Committee on Economic, Social and Cultural Rights, Concluding observations of the Committee on Economic, Social and Cultural Rights: Democratic Republic of the Congo, E/C.12/COD/CO/4, 16 December 2009, §16.

107 Committee on Economic, Social and Cultural Rights, Concluding observations, E/C.12/1/Add.71, 30 November 2001, §23.

108 Committee on Economic, Social and Cultural Rights, Summary Record of the 12th Meeting, E/C.12/2022/SR.12, 21 February 2022; Committee on Economic, Social and Cultural Rights, Concluding observations on the third periodic report of Serbia, E/C.12/SRB/CO/3, 6 April 2022; Committee on Economic, Social and Cultural Rights, 'List of issues in relation to the second periodic report of the Sudan', E/C.12/SDN/Q/2, 12 December 2014.

109 Committee on Economic, Social and Cultural Rights, *Summary record of the 31st meeting*, E/C.12/2017/SR.31, 13 June 2017; Committee on Economic, Social and Cultural Rights, Concluding observations on the initial report of Pakistan, E/C.12/PAK/CO/1, 20 July 2017.

110 Committee on Economic, Social and Cultural Rights, Summary record of the 58th meeting, E/C.12/2016/SR.58, 27 September 2016.

111 Committee on Economic, Social and Cultural Rights, Concluding observations of the Committee on Economic, Social and Cultural Rights: Republic of Korea, E/C.12/1/Add.59, 21 May 2001, §9

112 CESCR, *Concluding observations on the initial report of Pakistan*, *supra* fn 109, §15.

113 Committee on Economic, Social and Cultural Rights, Concluding observations on the second periodic report of Sudan, E/C.12/SDN/CO/2, 27 October 2015, §15.

114 Committee on Economic, Social and Cultural Rights, List of issues in relation to the 7th periodic report of Germany, E/C.12/DEU/Q/7, 30 October 2025, §7(f), in the context of Germany's upcoming ICESCR review.

115 CESCR, *Concluding observations of the Committee on Economic, Social and Cultural Rights: Republic of Korea*, *supra* fn 111, §9; Committee on Economic, Social and Cultural Rights, Concluding observations of the Committee on Economic, Social and Cultural Rights: Algeria, E/C.12/1/Add.71, 30 November 2001, §23.

116 CESCR, *Concluding observations on the third periodic report of Serbia*, *supra* fn 108, §24-25.

117 Committee on Economic, Social and Cultural Rights, *List of issues to be taken up in connection with the consideration of the third periodic report of the Syrian Arab Republic concerning the rights covered by articles 1-15 of the Covenant*, E/C.12/Q/SYR/1, 23 May 2000; Committee on Economic, Social and Cultural Rights, *Summary record of the 35th meeting*, E/C.12/2001/SR.35, 2001; Committee on Economic, Social and Cultural Rights, *Concluding observations of the Committee on Economic, Social and Cultural Rights: Syrian Arab Republic*, E/C.12/1/Add.63, 24 September 2001.

118 They simply urged the State to ensure these measures remain temporary, necessary and proportionate, and requested the State to conduct human rights

impact assessments with regards to austerity; UN Committee on Economic, Social and Cultural Rights, *Summary record of the 32nd meeting*, E/C.12/2023/SR.32, 25 September 2023; UN Committee on Economic, Social and Cultural Rights, *Summary record of the 34th meeting*, E/C.12/2023/SR.34, 26 September 2023.

119 CESCR, *Concluding observations of the Committee on Economic, Social and Cultural Rights: Republic of Korea*, *supra* fn 111, §9.

120 Committee on Economic, Social and Cultural Rights, Summary record of the 51st meeting, E/C.12/2016/SR.51, 21 October 2016; It is worth noting here that Costa Rica has no army to spend on, but rather a robust domestic security apparatus.

121 Committee on Economic, Social and Cultural Rights, Concluding observations on the fifth periodic report of the Democratic Republic of the Congo, E/C.12/COD/CO/5, 6 December 2009.

122 This research did not set out to investigate security per se, and this may indeed be worth additional research, rather these two examples were noted as they also make reference to military spending.

123 Committee on Economic, Social and Cultural Rights, Concluding observations on the seventh periodic report of Poland, E/C.12/POL/CO/7, 24 October 2024, §18.

124 *Ibid*.

125 Committee on Economic, Social and Cultural Rights, Concluding observations on the seventh periodic report of the United Kingdom of Great Britain and Northern Ireland, E/C.12/GBR/CO/7, 12 March 2025.

126 For example, despite the Tunisian government "regrett[ing] that it had been forced to divert funds from those sectors to increase defence spending to combat terrorism" during its review, the CESCR omitted any remedial recommendations (E/C.12/2016/SR.58; E/C.12/TUN/CO/3); in Honduras' latest review, a CESCR requested "the proportion of the public budget allocated to defence" which went unanswered in the Replies; similarly the CESCR question regarding national budget allocations to military spending went unanswered in the Review Meetings, with no follow-through in the Concluding Observations by the CESCR either (E/C.12/HND/Q/3, E/C.12/HND/RQ/3, E/C.12/2024/SR.35, E/C.12/HND/CO/3). Similar patterns can be noted in the following Reviews: Mexico (E/C.12/MEX/Q/5-6; E/C.12/2018/SR.3; E/C.12/MEX/CO/5-6); Iraq (E/C.12/IRQ/Q/4; E/C.12/2015/SR.62; E/C.12/IRQ/CO/4; E/C.12/IRQ/Q/5; E/C.12/IRQ/RQ/5; E/C.12/IRQ/CO/5) Colombia (E/C.12/COL/Q/5; E/C.12/2010/SR.2; E/C.12/COL/CO/5; E/C.12/COL/Q/6; E/C.12/2017/SR.52; E/C.12/2017/SR.50; E/C.12/COL/CO/6). A notable exception is in the case of Chad, discussed above, in their last Review. CESCR's requested "percentage of public expenditure allocated to defence and public security" initially went unanswered in the initial written List of Issues and corresponding Replies, but the CESCR repeated its concern during the Review and followed-through with a recommendation to conduct human rights impact assessments, albeit focusing on austerity; See, UN Committee on Economic, Social and Cultural Rights, Concluding observations on the fourth periodic report of Chad, E/C.12/TCD/CO/4, 30 October 2023.

127 Commission on Human Rights, Summary record of the 271st meeting, E/CN.4/SR.271, 14 May 1952, 4; Craven, *supra* fn 70, 137.

128 Committee on Economic, Social and Cultural Rights (UN), *An evaluation of the obligation to take steps to the "maximum of available resources" under an Optional Protocol to the Covenant [on Economic, Social and Cultural Rights]*, E/C.12/2007/1, 21 September 2007.

129 *Ibid*; CESCR, *Public Debt, Austerity (...)*, *supra* fn 97, §11. The CESCR simply describes human rights impact assessment as a process to "ensure that the conditionalities do not disproportionately affect economic, social and cultural rights nor lead to discrimination", referring back to UN Human Rights Council, *Guiding Principles on Foreign Debt and Human Rights*, A/HRC/20/23, 2012, §40 and UN Human Rights Council, *Guiding Principles on Extreme Poverty and Human Rights*, A/HRC/21/39, 2012, §92.

130 CESCR, *Concluding observations on the fourth periodic report of Chad*, *supra* fn 126, §18(e).

131 CESCR, *Concluding observations on the seventh periodic report of the United Kingdom of Great Britain and Northern Ireland*, *supra* fn 125.

132 Fundar, *supra* fn 77; International Budget Partnership, *supra* fn 77.

133 UN Committee on the Rights of the Child, *General Comment No. 19 (2016) on Public Budgeting*, CRC/C/GC/19, 2016, <https://www.ohchr.org/en/documents/general-comments-and-recommendations/general-comment-no-19-2016-public-budgeting>

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UNIVERSITÉ
DE GENÈVE

Villa Moynier
Rue de Lausanne 120B
CP 1063 - 1211 Geneva 1 - Switzerland

Phone: +41 (22) 908 44 83
Email: info@geneva-academy.ch
www.geneva-academy.ch

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