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SUBMISSION TO UN HIGH-LEVEL EXPERT GROUP ON BEYOND GDP (ELEMENTS PAPER FOR THE INTERGOVERNMENTAL PROCESS ON BEYOND GDP)

CENTER for ECONOMIC and SOCIAL RIGHTS

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CESR Input for elements paper - intergovernmental process on Beyond GDP

Introduction

The current global economic model prioritizes economic growth and production often measured by GDP. However, economic growth does not necessarily guarantee social-economic-environmental well-being. Much growth is driven by extractive industries, financialization, and digitalization, which often lead to environmental degradation, labor exploitation, underinvestment in public services by the state and privatization of the same, and growing inequality. Thus, minority groups and women and girls are disproportionately affected through widening inequalities, increased unpaid care work, and the feminization of poverty.

Governments frequently prioritize private investment and business-friendly policies over social spending, often under pressure from international financial institutions and credit rating agencies. This is especially harmful for Global South countries, which face debt burdens, illicit financial flows, and tax abuse that limit their ability to invest in social services and environmental protection. Digital platforms further concentrate wealth while exploiting workers, avoiding taxation, and contributing to ecological harm.

An economic paradigm that looks beyond GDP would necessarily take different forms in different regions and must be applied differently across regions. Ideally, the Global North, which has benefited most from industrialization, financialization, and high emissions, should reduce excessive consumption and resource use while maintaining well-being. On the other hand, the Global South would still require significant investment in gender responsive and transformative care infrastructure and services (including, social protection, healthcare, education, water, sanitation, and energy, among others), guided by a rights-based framework. Applying post-growth principles uniformly risks deepening existing inequalities and shifting the burden onto poorer countries.

Therefore, fiscal justice is a key pillar of the beyond GDP model. Tax systems should redistribute wealth and fund essential public services rather than benefit wealthy individuals and corporations through incentives and loopholes. Embedding human rights principles into taxation, debt management, budgeting, and public investment can help reduce inequality, support gender-transformative public services, and promote a more equitable and sustainable economy centered on people and the planet.

It is against this unjust backdrop, and building on a previous submission to the UN Special Rapporteur on Extreme Poverty's Roadmap on Eradicating Poverty Beyond Growth, that CESR provides the following inputs:

I. Political vision, strategic direction and normative anchor

The **overarching objective** of the Beyond GDP Framework (the Framework) should be to build sustainable economies that reduce inequality and environmental harm through a people- and planet-centred approach grounded in human rights and feminist principles, advancing a Rights-Based Economy.

The **long-term vision** should be to foster sustainable economies that advance human well-being while safeguarding planetary health.

Capturing the multidimensional nature of sustainable development

The Beyond GDP Framework (the Framework) must prioritize the **well-being of both people and planet.** Recognizing the interdependent relationship between the economy, society, and the environment, the Framework must adopt a **systemic approach** that advances social, economic, and ecological justice simultaneously.

In addition, a **gender-responsive approach** is essential. Women and girls are disproportionately affected by economic and environmental policies, particularly where profit-driven exploitation of natural resources deepens existing inequalities. Digitalization and technological change can further exacerbate these disparities by excluding women from economic opportunities or subjecting them to new forms of exploitation. The Framework must therefore place gender equality at its core to ensure equitable and sustainable outcomes for all.

An overarching rights-based approach

We advocate for a rights-based approach as the most effective framework for advancing the well-being of both people and the planet, grounded in the principles of human rights and ecological justice. While we endorse the foundational principles of Human Rights, Respect for the Planet, and Peace outlined in the Report of the High-Level Expert Group on Beyond GDP, a rights-based approach is holistic and encapsulates these foundational principles. Thus a rights-based approach provides a coherent structure for conceptualizing progress. See Table 1 below.

Table 1 - International Human Rights and Environmental Rights Legal Framework

Two pillars	**Instruments** *(inter alia)*
Human Rights	- Universal Declaration of Human Rights (1948), - International Covenant on Economic Social and Cultural Rights (1966), UN Guiding Principles on Business and Human Rights (2011) - Declaration on the Right to Development (1986) - Geneva Conventions (1949) and their subsequent protocols, - International Covenant on Civil and Political Rights (ICCPR) (1966). - Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) (1979) and the Beijing Declaration and Platform of Action (1995). - Various International labour standards are legal instruments - And other instruments on the rights of other vulnerable groups such children, migrants, refugees, etc. based on intersectional realities. - Other applicable regional, sub-regional instruments, national and sub-national rules are laws
Environmental Rights	- Multilateral Environmental Agreements (MEAs) in tandem with regional and sub regional instruments, and national subnational rules and laws.

The Framework must provide clear guidelines for shaping societal and economic decisions in line with human and ecological rights, ensuring that development is sustainable, equitable and just. Therefore, the Framework and related instruments must safeguard rights and prevent their

retrogression. Rather than creating new normative standards, this process presents an opportunity to draw on and strengthen existing international and environmental frameworks.

Unfortunately, rights and rights-language are facing new pressures. This is partly because a rights framework identifies duty-bearers, and establishes clear responsibilities and accountability for all actors including Member States, corporations, investors, international financial institutions (IFIs) and other multilateral organizations, along with credit ratings agencies (CRAs), high-net-worth individuals, and broader society. Nevertheless, a rights-based approach remains essential for ensuring economic and social progress benefits all people while protecting the planet.

The complementary role of the Beyond GDP Framework

The Framework should require that all resulting instruments recognize and reference relevant international, regional, national, and local legal and policy frameworks related to the well-being of people, particularly women and girls, and the planet. References should explicitly include the phrase "*inter alia*" to prevent selective interpretation or application by states, corporations, IFIs, CRAs, and other actors.

The Framework and future instruments must safeguard the rights of both people and the planet, promote their progressive realization, and prevent regression. They should also remain adaptable to emerging legal developments, including new rights-based instruments. This flexibility would support deeper sector-specific analysis and the development of appropriate indicators to monitor and advance the well-being of people and the planet.

A useful improvement to the Multidimensional Vulnerability Index (MVI) would be the systematic collection and use of gender disaggregated data. While the MVI measures economic, social, and environmental vulnerabilities, stronger gender data and that of minority groups would enhance its ability to capture inequalities and inform policy. Comprehensive minority group and gender-disaggregated datasets across sectors would support national development planning, monitoring of rights realization, and the design of gender-responsive and gender-transformative budgeting for essential public services and infrastructure.

Role of stakeholders

The Framework should clearly establish the rights obligations of all actors, including states, corporations, investors, international financial institutions (IFIs), and multilateral organizations, to respect, protect, fulfil, and remedy violations of human and ecological rights. It should promote progressive realization, require regular monitoring and assessment of rights outcomes, and embed robust accountability mechanisms including and beyond those proposed in the High-Level Expert Group Report. Positive practices should be scaled based on their contribution to the well-being of people and the planet.

Member States must use the maximum available resources to fulfil human rights obligations by investing in essential public services and infrastructure, including health, education, care services, social protection, and environmental protection and remediation. They must also ensure that

businesses prevent, address, and remedy harms in line with international standards on the right to remedy and reparation, according to the UN Basic Principles on the Right to Remedy and Reparation.

Implementation and accountability should build on existing institutions and mechanisms, including government departments, parliaments, human rights bodies, civil society organizations, feminist movements, and environmental groups. These actors play a critical role in monitoring progress and holding governments, businesses, IFIs, and multilateral institutions accountable.

The Framework should recognize extraterritorial obligations, requiring states and other actors to uphold human and environmental rights beyond their borders, particularly where their actions have cross-border impacts.

Finally, effective implementation by all actors requires the collection and use of gender-disaggregated data, including by gender, age, income, migrant status, disability, and other intersecting factors. This will ensure that progress is measured equitably and no one is left behind.

***Report* recommendations to prioritize**

A dashboard with more indicators (to be discussed below in detail) should be prioritized as it will be a guiding template to States of which indicators to collect and monitor.

We recommend that CESR's Decoding Injustice framework be considered to aid the institutionalization process, in accordance with recommendation 78d) which speaks to leading and engaging "…actively in the continuous development, testing and refinement of the indicators set out in the dashboard, including headline indicators, domain-specific indicators, data sources, and analytical tools, through, *inter alia*, interdisciplinary research and innovative methods".

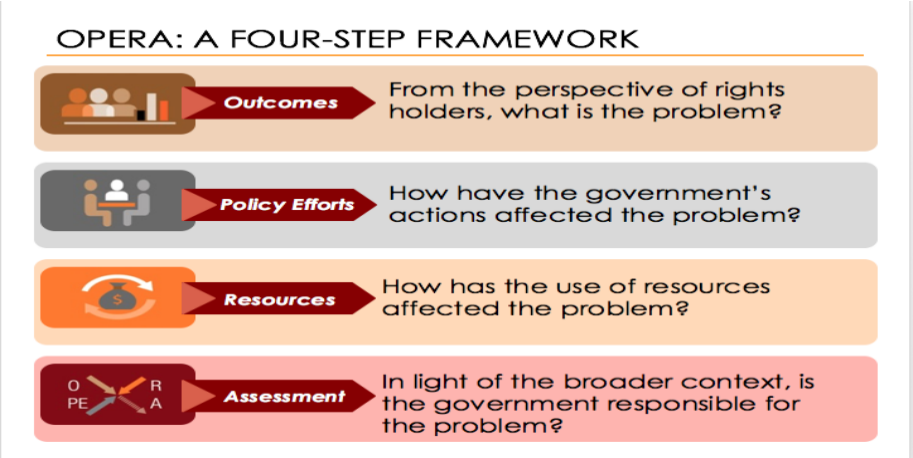
II. Conceptual Framework, Measurement and Governance

Conceptual framework and refinement

While the conceptual framework rightly identifies human rights, respect for the planet, and peace as foundational principles, we argue that a rights-based approach provides the most comprehensive framework for advancing the well-being of people and the planet. By institutionalizing rights, it ensures progressive realization, accountability, and remedial action where rights are violated or undermined, helping to advance a Rights-Based Economy (RBE). A RBE is grounded in dignity, equity, fairness, solidarity, accountability, and justice, and seeks to guarantee the social, economic, and environmental conditions necessary for all people to live with dignity on a thriving planet.

To operationalize this vision, we recommend institutionalizing the RBE through Decoding Injustice, a rights-based policy analysis tool. Decoding Injustice enables actors to *interrogate* problems using CESR's award-winning OPERA framework, *illuminate* underlying inequalities

through data analysis and visualization, and *inspire* action and accountability. Together, these tools support evidence-based decision-making and strengthen efforts to improve the well-being of people and the planet. The OPERA framework is summarised in this 1-page document and the diagram below:



Decoding Injustice is an adaptable tool that can be used by all actors to assess impacts of their activities (and those of others) on rights realization. For instance, it has been used by impacted communities in Nepal to illuminate rights violations resulting from a megadam project in their rural community (a case study will shortly be published on CESR's website); while in Scotland it has been used to unpack the impact of austerity.

Measurement

Thus, the collection of detailed, comparable disaggregated data essential for measuring well-being is critical across all sectors. Decoding Injustice can help actors identify relevant indicators to measure, track and analyze the realization of human rights and environmental rights which translate into the well-being of people and planet over time. CESR is available for workshopping the Decoding injustice tool and potential adaptations for various actors as may be required for the Beyond GDP Framework.

The Dashboard

The Dashboard could serve as a valuable tool for harmonizing data collection and enabling international comparability. It should establish a minimum set of indicators for all countries across economic, social, and environmental sectors, supported by clear methodological guidance. The Dashboard should also require the collection of data disaggregated by gender and other minority status across all sectors to ensure that inequalities are visible and measurable.

Civil society organizations, including women's rights and feminist groups, should have meaningful opportunities to review and contribute to the selection of indicators to ensure that critical measures are not overlooked. Data collection, verification, and validation should be participatory, involving national statistical agencies, civil society, and affected communities.

CESR can support this process by helping to identify rights-based indicators and benchmarks across sectors and by providing training on rights-based analysis for the IWG, national statistical

offices, multilateral institutions, and other stakeholders involved in developing and implementing the Framework.

Indicators

Kindly refer to CESR's Decoding Injustice publication series - Decoding Debt Injustice; Decoding Gender Injustice; Decoding Climate Finance - which show how **indicators** and **benchmarks** are identified and applied to different issues for rights-based analysis. These publications and accompanying case studies on the CESR website show that a rights-based approach using the Decoding Injustice tool is adaptable to various scenarios, sectors, and issues. See Table 2 below.

Table 2: Examples of gender disaggregated indicators essential to measure well-being

Sector	Indicators
Education	- literacy rates at various education levels by gender; - participation rates of girls and women at various educational levels; - retention rates at all education levels by gender/sex; - girls and women in STEM; - girls and women performing unpaid care instead of being in school; etc
Health	- maternal mortality; - birth infant and neonatal mortality rates and access vaccination by gender/sex; - access to contraceptives and/or sexual and reproductive health services; - life expectancy by gender/sex; - disease incidence and prevalence by gender and location (e.g. for both communicable and other non-communicable diseases);
Labor force	- labor participation rates by sector and gender, qualification; - hours worked by sector and gender; - minimum wage by gender and sector; - hours spent doing unpaid care labor by gender; - number of workers with pension by gender.
Environmental	- acreage of reforestation and land rehabilitated; - farmers practising agroecology by gender/sex; - fossil fuel reliance index; - decarbonization index/gas emission reduced; - participation of GS countries in international climate agreements; - ratio of debt-based vs climate finance; - Share of community revenue allocated to climate initiatives versus health, education, and social protection to ensure there is no competition between essential socio-economic rights like education and health and climate action.

Benchmarks

Indicators alone cannot adequately measure progress without clear benchmarks and reference points. Benchmarks provide the context needed to assess performance and track change over time. One practical approach is to compare countries with similar characteristics, such as levels of development or geographic context, although such comparisons may be politically sensitive. Alternatively, internationally agreed frameworks, such as the Sustainable Development Goals (SDGs), offer widely accepted benchmarks linked to key social, economic, and environmental rights.

The full set of indicators and benchmarks should be shared with governments, national statistical agencies, sectoral departments, and civil society to support data collection, monitoring, and accountability. While benchmarking should be sensitive to national and regional contexts—

including differences between the Global North and South—it should also incorporate universally applicable measures, such as gender-disaggregated literacy and education outcomes.

Headline indicators

Headline indicators are important for classification purposes. However, the headline indicators must not conflict existing data categorization systems in a manner that will cause confusion.

Of note, one area of concern is the significant overlap between Current Well-being and Equity and Inclusion. This overlap could be exacerbated once an intersectional lens is applied, unpacking impacts of rights violations along lines of gender, age, migration status, race, etc. For instance, if data shows that more migrant women are getting access to quality healthcare over time, meaning that their right to healthcare is progressively being realized, that would constitute an overlap between Current Well-being and Equity and Inclusion. **We recommend, therefore, that Current Well-being and Equity and Inclusion be collapsed into one pillar - Human Rights.** However, more indicators are required per pillar according to the various socio-economic sectors. For instance, the poverty headcount ratio alone is inadequate. For meaningful improvements in well-being, a Member State would also need to know how many women and children live in poverty. **The second pillar should be Environmental Rights**. Refer to *Table 1 - International Human Rights and Environmental Rights Legal Framework.*

Relevant Institutional arrangements to oversee the continued development of the Beyond GDP framework

As elucidated earlier, the responsibility of monitoring and accountability must be shared between all actors (Member States, corporations, HNWI, multilateral institutions including WTO, OPEC, IFIs, etc.) All actors including Member States are bound to fulfill extraterritorial obligations, meaning that they have the obligation to uphold human and environmental rights beyond their borders. Member States and businesses must, therefore, protect, respect and remedy human rights violations. They must also hold each other accountable for the negative impact of their actions. However, the reality of bias of Investor-State Dispute Settlement Mechanisms (ISDS) towards investors needs to be addressed. This Beyond GDP Framework can be a useful tool towards the reform of the ISDS. Within domestic settings, existing mechanisms for implementation, monitoring and accountability must be leveraged, such as

- Parliament;
- Relevant departments (economic affairs, transport and infrastructure development, social development, women's and environmental issues, among others);
- Relevant parliamentary oversight groups;
- Human rights institutions and authorities;
- Civil society including women's rights and feminist groups, and climate justice and environmental rights groups. which play a critical role in policy analysis, input, monitoring and holding business, Member States, multilateral institutions (IFIs, WTO, UN, OECD etc.) accountable for violations of human and ecological rights.

The balance between globally coherent approach with sufficient flexibility to reflect different national priorities, capacities and development pathways.

Firstly, standardization through use of a shared framework. The Beyond GDP Framework is key to delineate the collective goal and vision (see Section 1 above). This should be reinforced by use of an institutionalized Rights-Based Economy by means of the Decoding Injustice framework and tools, building on an already-existing and broadly accepted, adopted and ratified global framework. *See Table 1 - International Human Rights and Environmental Rights Legal Framework.* The Dashboard is a critical tool that provides a guiding template of gender disaggregated datasets to be collected with guiding notes. A participatory approach for validation by various stakeholders - Member States and their national statistics bodies, multilateral organizations, corporations, civil society including environmental and women's rights and feminist groups, etc. will assist development of a globally coherent approach that reflects different national priorities, capacities and development pathways. Lastly, impressing rights obligations on the various stakeholders including accountability will optimize well-being of people and planet.

III. National Implementation

Integration of Beyond GDP measures into national policy-making processes

Institutionalizing a Rights-Based Economy (RBE) within the Framework will help ensure that development is guided by a rights-based approach and that well-being is measured through human and ecological outcomes. This process should strengthen the capacity of national statistical offices to collect, analyze, and apply rights-based data, indicators, and benchmarks. Global and regional learning forums could support knowledge sharing on rights-based data collection and analysis.

The IWG should emphasize that this is a **value-add process**, building on existing statistical systems rather than replacing them. Successful implementation will require ongoing collaboration between national statistical offices, governments, civil society, and the IWG to ensure ownership and buy-in. Establishing national, subregional, and regional multi-stakeholder task teams could further support inclusive implementation and accountability.

CESR can also support data analysis training using a rights-based lens.

IV. International Policy Applications

Potential role of the Beyond GDP measures and expected outcomes

Human and environmental rights. The key message through the Beyond GDP Framework should be that a rights-based approach is a systemic approach to analysis and problem solving (addressing inequality, poverty and environmental degradation). The Framework must reaffirm the fact that rights are critically linked to the lived experience of people and planet. Therefore, a rights-based approach and language is indispensable. Through the Framework, the rights-based framework will be fully operationalized.

Expose underlying issues. In many countries, the realization of human and ecological rights is constrained by extractive economic models, corporate tax abuse, and illicit financial flows that

drain public resources. As revenues decline, governments often resort to regressive taxation, increased borrowing, debt servicing, and austerity measures, which disproportionately affect women and undermine states' ability to respect, protect, and fulfil their rights obligations.

By leveraging rights-based evidence, states can challenge unfair trade, investment, and tax arrangements, identify affected populations through disaggregated and intersectional data, and design targeted remedial measures. This enables governments to replicate and scale successful interventions, advancing the progressive realization of rights for all.

Advocacy. The Beyond GDP Framework cannot remain neutral on issues of fiscal, debt, tax, trade, and investment injustice. These global economic structures, and the institutions that shape them, have contributed to the exploitation of people and the planet, deepening poverty, inequality, environmental degradation, and the climate crisis. As a result, they have undermined progress in human and ecological well-being.

To be effective, the Beyond GDP agenda must engage directly with these structural drivers of injustice and support policies that advance the well-being of people and the planet. This important work must continue with ambition and purpose.

Convening space. The Beyond GDP initiative can play a crucial convening role for various stakeholders to build consensus, priority setting, and skills transfer. Virtual convening spaces are equally effective given the current constrained funding climate.

Collaboration. We recommend a stronger partnership between the **Intergovernmental Working Group (IWG)** and **CESR** to support the integration of a rights-based approach into the Beyond GDP Framework. Through its **Decoding Injustice** tools, CESR can assist with applying a human rights lens, identifying appropriate scenarios for implementation, and developing rights-based, disaggregated indicators and benchmarks. CESR's extensive publications and practical case studies across sectors provide valuable evidence and methodologies that could support the IWG's work and streamline the framework development process.