

ARE GOVERNMENTS INVESTING IN CARING AND JUST ECONOMIES?



**A gender and human rights assessment
of COVID-19 fiscal stimulus measures
in Asia and the Pacific**

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Executive summary

This report is based on an assessment of COVID-19 fiscal stimulus response and policy measures in nine countries¹ in Asia and the Pacific. It examines whether governments have demonstrated gender equality and human rights commitments. The report concludes with high-level policy recommendations.

Progressively achieving the full realization of economic and social rights

At the time of the assessment, the majority of the nine countries had signed, if not ratified, a series of key human rights treaties.² In ratifying a treaty, States assume legal obligations and duties under international human rights law to take steps (to the maximum of their available resources) to progressively achieve the full realization of social and economic rights. Overwhelming gaps in data, however, particularly data disaggregated by gender and on other key grounds, as well as a lack of reliable, timely, systematic and consistent information on fiscal stimulus measures, are key challenges in determining whether the design and potential impacts of such measures align with normative commitments. More data are needed, along with systematic monitoring of fiscal stimulus measures focused on rights-holders, to

ensure that policies are based on evidence and that recovery processes are gender-responsive.

In 2020-2021, the COVID-19 crisis had catastrophic impacts on Asia and the Pacific, affecting health, economies and societies. It reversed much of the progress made towards the Sustainable Development Goals (SDGs), worsening gender equalities in health, education and labour, and increasing pressures on weak health-care systems and fragmented social protection systems.

Between March 2020 and August 2021, the nine countries deployed a range of fiscal stimulus measures to respond to the impacts of the virus and various containment measures leading to the sudden suspension of economic and livelihood activities. Social protection and employment responses (notably, cash transfers) appeared to be the main policy priorities. While they largely overlapped with other measures aligned with achieving different outcomes, especially protecting informal workers and improving access to health care, the bulk of fiscal response measures were near term, ending in 2020. They also fell short of appropriately integrating gender considerations.

Protecting informal workers

Over two thirds of employed people in Asia and the Pacific are in the informal economy.³ Informal workers are more likely to receive low, irregular incomes and belong to poor households than workers in the formal sector, making them particularly vulnerable to dramatic collapses of income and losses of livelihoods, such as those that occurred as a result of the pandemic. Among the most vulnerable workers are those in part-time, informal and gig-economy jobs, and those without access to social insurance, most often women. The COVID-19 crisis laid bare their precarious situation, resulting in an estimated 21.6 per cent reduction in income and a 14.4 per cent increase in relative poverty for informal workers and their families in the region in the first month of the crisis alone.⁴ In response, governments adopted emergency measures to temporarily extend social protection to informal workers, in some cases including migrants. Even though the impacts of the crisis continued to be felt by millions of informal workers and their families throughout 2021, most schemes expired in 2020. As the crisis recedes, it is essential to transform temporary emergency measures into sustainable mechanisms that will close gender inequalities and gaps in social protection coverage and adequacy and guarantee the effective protection of workers in all types of employment.⁵

Improving access to quality and affordable health care for at-risk groups

Health systems in most assessed countries have been in transition in the last decade. Many have shown a growing commitment to improving access to relevant, quality and affordable health care for all. Health-care investments remain inadequate and inefficient, however, with low levels of public expenditure and high levels of out-of-pocket spending, which have real human rights and gendered impacts. Access to sexual and reproductive health care remains limited, particularly for young, unmarried people and persons with diverse SOGIESC (sexual orientation, gender identity, gender expression and sex characteristics).

The pandemic has highlighted the importance of universal access to quality and affordable health care. Widespread inaccessibility and the lack of affordability have left individuals without treatment at a critical time. Although all assessed countries have made budget allocations for health infrastructure, and a few even covered the cost of COVID-19 treatment for all patients, swathes of their populations remain without access to the freedoms and entitlements contained in the right to health. Governments must take progressive steps towards ensuring the availability, accessibility, acceptability and quality of health information and services for all.

Over two thirds of employed people in Asia and the Pacific are in the informal economy.

Expanding social protection

Despite rapid economic growth over the past decade, most assessed countries have weak and fragmented social protection systems and no social protection floor. This has resulted in the exclusion of a large portion of people from the social security system. Amid high levels of poverty and varying incomes, the concepts of the “poor” and “non-poor” continue to dominate social protection thinking and planning in these countries. In reality, the vast majority of people would benefit from access to social protection. Accurately targeting a fixed group called “the poor” is problematic for many reasons. For example, those at the bottom of the wealth distribution constantly change; targeting and selection criteria for programme inclusion can be both complex and expensive; and most poverty-targeting programmes fail to reach the poor due to substantial targeting errors. This approach is also contrary to international human rights standards and the right to social security, under which everyone has the right to social protection when needed.

The COVID-19 pandemic has brought these gaps into sharp focus. Social protection and jobs responses were the main policy priorities for all nine countries, but expanded coverage depended heavily on existing systems. Even if social protection coverage grew during the worst period of the pandemic to date, most people were still excluded. As countries recover from the crisis, governments need to invest in universal life cycle and gender-responsive social protection measures to support people to both weather the storm and become less vulnerable to further crises.

Prioritizing women’s economic empowerment and the care economy

All in all, governments in Asia and the Pacific have yet to sufficiently prioritize issues affecting women’s everyday lives and work, including care obligations, pervasive violence, and constraints on access to decent work, income security and health care.

A woman and a child in Port Moresby, Papua New Guinea.
Photo: UN Women/Marc Dozier



Much of the care economy remains invisible, falling outside the scope of traditional labour relations discourse and social policy, even as it enables the functioning of the “visible” economy. In other words, it is ignored as a fiscal or policy priority while women shoulder the care burden. With COVID-19, women have been more likely to lose jobs and incomes and less likely to return to work as they take on increased care demands within homes.

Women and girls are subjected to multiple forms of violence, ranging from physical to economic, and deprived of equal rights in most spheres of private and public life. The COVID-19 crisis had profound impacts on women, including in revealing the pervasiveness of gender-based violence in homes. It became a kind of “shadow pandemic.” Women in the informal economy and engaged in care work are more vulnerable to violence in the absence of decent and safe working conditions. Notably, lockdowns increased women’s exposure to domestic violence across the region, at a time when avenues to access critical health and law and order services also declined due to lockdown restrictions.⁶

Women’s labour force participation in the nine countries has remained relatively low, despite significant economic growth, underlining the continued need for investigating push and pull factors. Employment segregation by gender is still prevalent, with women overrepresented in the informal sector, in the health and social care sectors and among unpaid workers. Women in business confront a number of gender-related barriers, including limited access to financial services and resources. They are overrepresented in the care economy, where their work is largely informal and unpaid, and they are less likely to receive social protection.

Additional considerations: government fiscal priorities and policy options for economic recovery

Analysis of policy challenges and vulnerabilities in the nine countries suggests that fiscal space and thus policy is still determined through a top-down process. This is heavily influenced by those with the most political, economic and financial power within countries and globally. Where such interests drive fiscal austerity as the pandemic subsides, longer-term damages are likely. Such a move would indicate that States are choosing to ignore the lesson taught by the COVID-19 crisis. Namely, they must invest in strong social protection and health-care systems to build inclusive and equal societies and avoid another crisis of this magnitude.

There is now an urgency to shift global power structures and paradigms underpinning policy and economic discourses towards sustainability and social justice. *Common Agenda*, released by the United Nations Secretary-General, highlights how multiple crises, from COVID-19 to climate change to economic and financial meltdowns, increasingly intersect to devastate already vulnerable populations. Renewing the social contract between governments and people is imperative to rebuild trust and solidarity. This requires making appropriate investments in human and planetary well-being, and ensuring that women and girls, roughly half the population, are not left out of decision-making that deeply impacts their daily lives.

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Acronyms

ASEAN	Association of Southeast Asian Nations
ASHA	Accredited Social Health Activist
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CESCR	Convention on Economic, Social and Cultural Rights
CRC	Convention on the Rights of the Child
CRPD	Convention on the Rights of Persons with Disabilities
FY	Financial year
GDP	Gross domestic product
ICERD	International Convention on the Elimination of All Forms of Racial Discrimination
ICESCR	International Covenant on Economic, Social and Cultural Rights
ICRMW	International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families
ILO	International Labour Organization
IMF	International Monetary Fund
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
PEN	Indonesian National Economic Recovery Programme
PPP	Purchasing power parity
SDG	Sustainable Development Goal
SOGIESC	Sexual Orientation, Gender Identity, Gender Expression and Sex Characteristics
STEM	Science, technology, engineering and math
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNFPA	United Nations Population Fund



1. Introduction

The global scale of the social, economic and health crisis brought on by the COVID-19 pandemic has been a first in many ways.⁷ With the world more globalized and interconnected than ever before, the fast-spreading virus forced lockdowns and instigated economic downturn. Globally, the pandemic has reversed much of the progress made towards the Sustainable Development Goals (SDGs), including SDG 1 (no poverty), SDG 2 (zero hunger), SDG 5 (gender equality) and SDG 10 (reducing inequality).⁸ Low- and middle-income countries in particular face worsening gender inequalities across key sectors such as health, education and labour as well as increased pressures on weak health-care systems and fragmented social protection systems.

For Asia and the Pacific, the pandemic represents the largest shock since the Second World War.⁹ Indeed, it has been a crisis like no other, forcing the closure of businesses, schools and borders. Its consequences can be seen in widespread job losses and increases in poverty and inequalities. The economic shock has exposed many structural weaknesses and fault lines, notably in health and social protection systems, and digital connectivity and skills, as well as the extent to which production

and consumption patterns are globally linked.¹⁰ At the household level, people have experienced shrinking economic resources. Both purchasing and producing food have become harder, and unpaid care and domestic workloads have increased given school closures, elder vulnerability and work-from-home arrangements.¹¹

Across every sphere, COVID-19 has affected men and women as well as boys and girls differently. Women's economic resources have been hit hardest, and their mental and emotional health has been disproportionately affected. Women also bear the heaviest burden of increased unpaid care and domestic work. Lockdowns have jeopardized their safety with many women confined in their homes with their abusers. Civil society organizations have witnessed an increase in the number of victims of violence reaching out for help.¹² The crisis has also had a disproportionately large impact on other individuals and communities who experience multiple and persistent forms of discrimination, including (but not limited to) persons with disabilities; migrants and refugees; ethnic, religious and caste-based minority groups; and persons with diverse SOGIESC.¹³

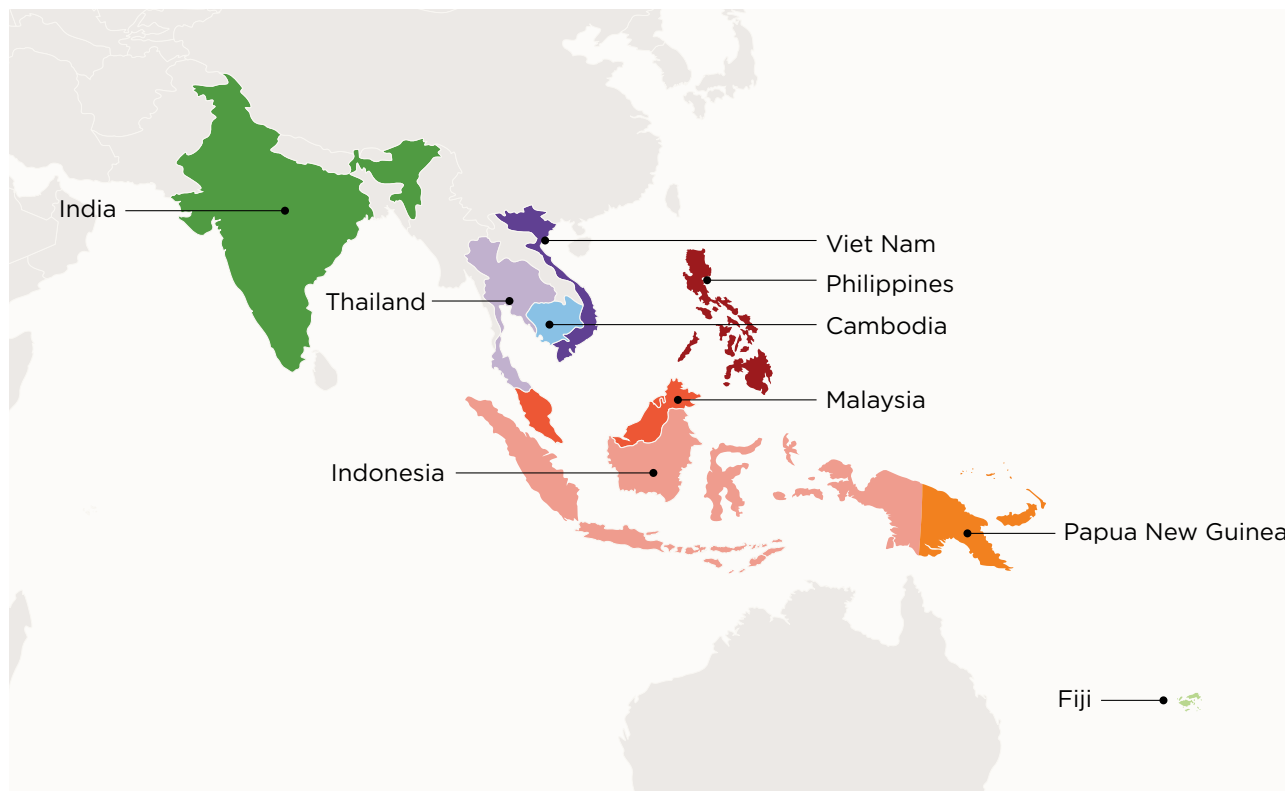
Scope of this assessment

This report assesses COVID-19 fiscal stimulus measures deployed between March 2020 and August 2021 by nine governments in Asia and the Pacific: Cambodia, Fiji, India,

Indonesia, Malaysia, Papua New Guinea, the Philippines, Thailand and Viet Nam (Figure 1.1). Subject to available information, response measures are assessed through the lenses of human rights and gender responsiveness.

Figure 1.1: Map of countries assessed

Source: UN Women



The assessment considers whether the design and potential impacts of response measures align with State commitments to achieve desired policy outcomes related to gender equality and women's empowerment, human rights and dignity for all. Specifically, it identifies areas of concern for certain marginalized groups predominantly seen in the informal sector, which is characterized by a lack of access to key essential services, including for health care and social security.¹⁴ It further considers whether response measures protect the rights of these groups (including women), given their unique needs, and ultimately, whether the measures incorporate holistic human rights and gender-responsive principles.

The assessment focuses especially on relevant demographic groups that experience multiple and persistent forms of discrimination in the real economy and

society at large. These include primarily women and girls, persons with disabilities, informal workers¹⁵ (including migrant and refugee workers), and, where relevant, ethnic, religious and caste-based minorities and persons with diverse SOGIESC. Concluding recommendations provide guidance on generating a paradigm shift towards mainstreaming equality and non-discrimination in government recovery efforts and providing equal opportunities for all to benefit.

Figure 1.2 outlines the assessment's desired outcomes, relevant policy realms and demographic sectors. These guide the analysis and provide a structural basis for the recommendations. The desired outcomes are closely intertwined, as will be discussed in the report, together leading to the overarching outcome of ensuring human rights and gender equality for all.

Report structure

Chapter 1 provides a brief introduction covering the scope, approach and limitations of the assessment. Chapter 2 offers a contextual overview of the COVID-19 crisis in the nine assessed countries, including a description of the impact of the crisis on health, economies and societies. It details the fiscal stimulus measures deployed and the priority means of these measures. Chapter 3 presents an overview of the opportunities, challenges

and vulnerabilities in existing policy and legislative frameworks and budgetary considerations that shape an environment for realizing inherent human rights and achieving desired outcomes in each country. Chapter 4 outlines government fiscal priorities and policy options for economic recovery. Finally, Chapter 5 summarizes key findings and makes recommendations for building towards more inclusive, gender-just and caring economies centred on people and human rights.

Figure 1.2: The assessment’s desired outcomes, relevant policy sectors and demographic sectors

Source: Author’s creation.

Desired outcomes

- Protecting informal workers
- Improving access to quality and affordable health care for at-risk groups
- Expanding social protection
- Prioritizing the care economy and women’s economic empowerment
- Ensuring human rights and gender equality for all

Policy sectors

- Labour market (informal workers)
- Health care
- Social protection
- Care economy
- Micro-small and medium enterprises

Demographic sectors

Key:

- Women and girls
- Persons with disabilities
- Informal workers (including refugees and migrant workers)

Where relevant:

- Ethnic, religious and caste-based minorities
- Persons with diverse SOGIESC

Table 1.1: Overview of key terms

Term	Definition
Declaration	A document stating agreed upon standards but which is not legally binding.
Member State	Countries that are members of an intergovernmental organization. In the context of this paper, this refers to Members States of the United Nations. Member States are also referred to as “States”.
Ratification	The process by which a State becomes bound to a treaty after acceptance. Through the ratification of treaties, Governments agree to put in place domestic measures and legislation compatible with their treaty obligations.
Signatory	A State that provides a preliminary endorsement of an instrument and indicates its intent to examine the treaty domestically to consider its ratification.
State party	When a country has expressed consent through an act of ratification, accession or succession, and a treaty has entered into force. Through this process, the State becomes a party to the treaty. State parties are bound to their obligations under international human rights law.
Treaty	A formal agreement among States that defines their mutual duties and obligations, and that creates legally binding obligations. The term is used synonymously with convention and covenant.

1.1 Information and data limitations

Several challenges and knowledge gaps arose in pursuing an in-depth gender and human rights assessment of COVID-19 fiscal response measures in the nine countries. Limited information and data availability are key obstacles.

There has been no systematic monitoring of information on emergency stimulus measures across the assessed countries and across accessible policy trackers. Major data gaps have significantly limited the scope of assessment.

Gender and disaggregated data gaps

- While there are data on the impacts of COVID-19 on women and girls and other key demographic groups (Figure 1.2), there is limited disaggregated information on whether direct support has been integrated into national responses, making it difficult to assess if and how measures address the specific needs of each demographic group. One notable exception is the United Nations Development Programme (UNDP)-UN Women COVID-19 Global Gender Response Tracker, which provides a gender assessment of the design of over 4,000 economic, labour market and social protection measures adopted across over 200 countries in response to COVID-19. It includes more than 500 measures for Asia and the Pacific.¹⁶ Gender distributional analyses and gender impact assessments of these measures remain scarce, however. The absence of data on fiscal stimulus that are systematically disaggregated by relevant demographic groups is both a key data limitation and a finding in and of itself. It implies that governments did not prioritize support for groups experiencing multiple and persistent forms of discrimination during the COVID-19 crisis.
- There are no publicly and readily available sex-disaggregated data on coverage of social protection floors and public health care. Such data would provide a vital snapshot of women's and girls' access to government support in any country. This is a key data limitation and a finding, since it implies that ensuring women's access to some fundamental rights is not yet a priority for governments and relevant international

institutions that otherwise have capacity to collate such data. Some emerging data from UN Women's Rapid Gender Assessments in the region suggest that women benefited less from government cash relief interventions than men.¹⁷

- There is limited or no access to updated data on unpaid care and domestic work in the assessed countries.
- There is limited reliable, comparable and up-to-date data on violence against women and girls, both globally and in the assessed countries. Social distancing measures have posed further challenges to collecting official statistics on violence

Macroeconomic and poverty data gaps

- For all nine countries, access to up-to-date macroeconomic and poverty profiles is limited. For example, there are few data on budgetary figures (functional classifications of budgets, tax structures, information on health and social expenditure) for the Pacific countries. For some countries, no publicly available budgetary information exists for the financial year (FY) 2020 to 2021 and/or 2021 to 2022.
- There is limited or no information on how overseas development assistance and loans provided by international organizations are allocated to different functions or types of support, such as social assistance, social insurance or labour market measures.
- There is limited or no access to the latest household surveys and labour force surveys for most assessed countries.

Considering these gaps, where necessary, the assessment draws on global literature as well as regional or country analyses previously conducted by Development Pathways to identify issues and formulate arguments. This leads to a representation bias that is important to keep in mind, since some country examples are used more often than others.



2. The COVID-19 crisis and government responses

This chapter provides an overview of pandemic impacts on health, economies and societies, followed by a description of COVID-19 fiscal stimulus measures deployed between March 2020 and August 2021, and a brief review of fiscal priorities in the nine countries.

2.1 Impacts on health, economies and societies

As the COVID-19 pandemic erupted across the world in 2020, countries in Asia and the Pacific experienced lower levels of community transmission and mortality rates compared with the the North Atlantic region (Canada, the United Kingdom, the United States of America and the European Union).¹⁸ This was the case despite the first signs of the outbreak occurring in Asia and the region's close trade and travel links.

The pandemic, moving in waves due to the unpredictable, mutating virus, has since hit the region hard. For some countries in the Association of Southeast Asian Nations (ASEAN), including Cambodia, Thailand and Viet Nam, the second wave of cases in the spring of 2021 was sudden. India also found itself in the grip of a deadly second wave in April and May 2021, while Fiji had one of the highest rates of new cases per million both regionally and globally, peaking in July 2021 (Figure 2.1). Other countries have since experienced their largest outbreaks to date, such as Indonesia and Malaysia.

Most countries saw their highest COVID-19 death toll from the Delta variant in mid-2021 (Figure 2.2). From late April to late May, and again from late July to early September 2021, Asia and the Pacific battled the world's highest COVID-19 death toll.¹⁹ Fiji, Indonesia and Malaysia were in the top five countries where deaths doubled the fastest.

Figure 2.1: Number of new COVID-19 cases per million reported in assessed countries, March to August 2021

Source: Data published by the Center for Systems Science and Engineering at Johns Hopkins University, via Our World in Data. See: <https://ourworldindata.org/coronavirus>. Note: Country level time series data disaggregated by age and sex are unavailable.

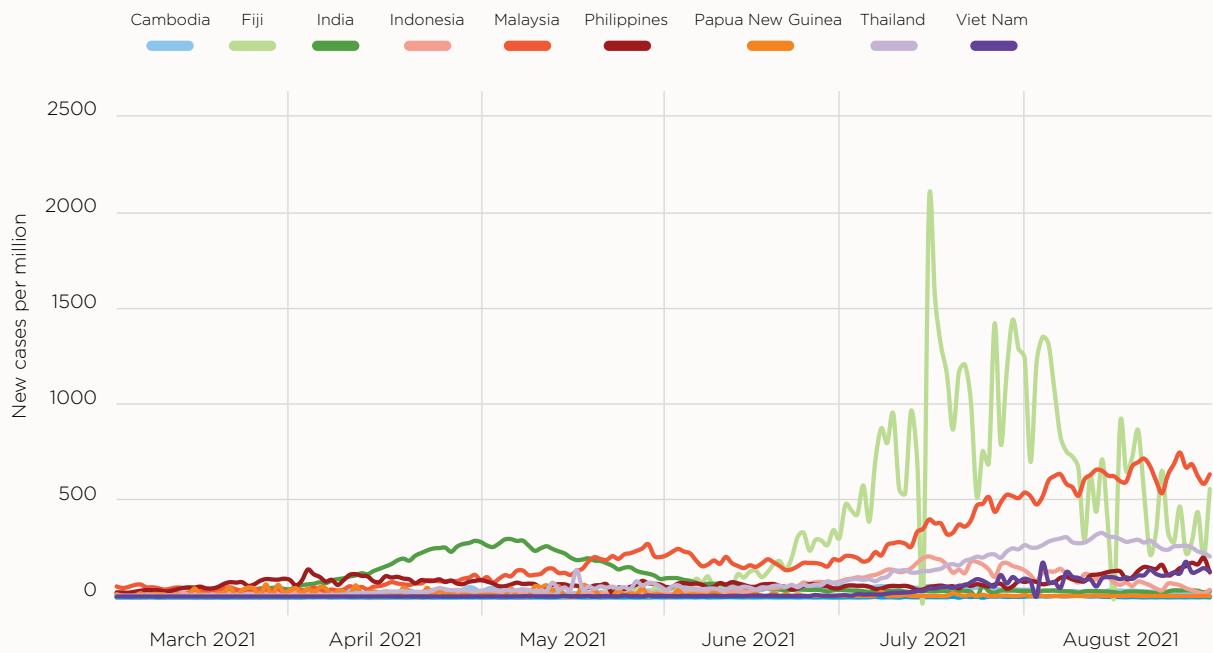
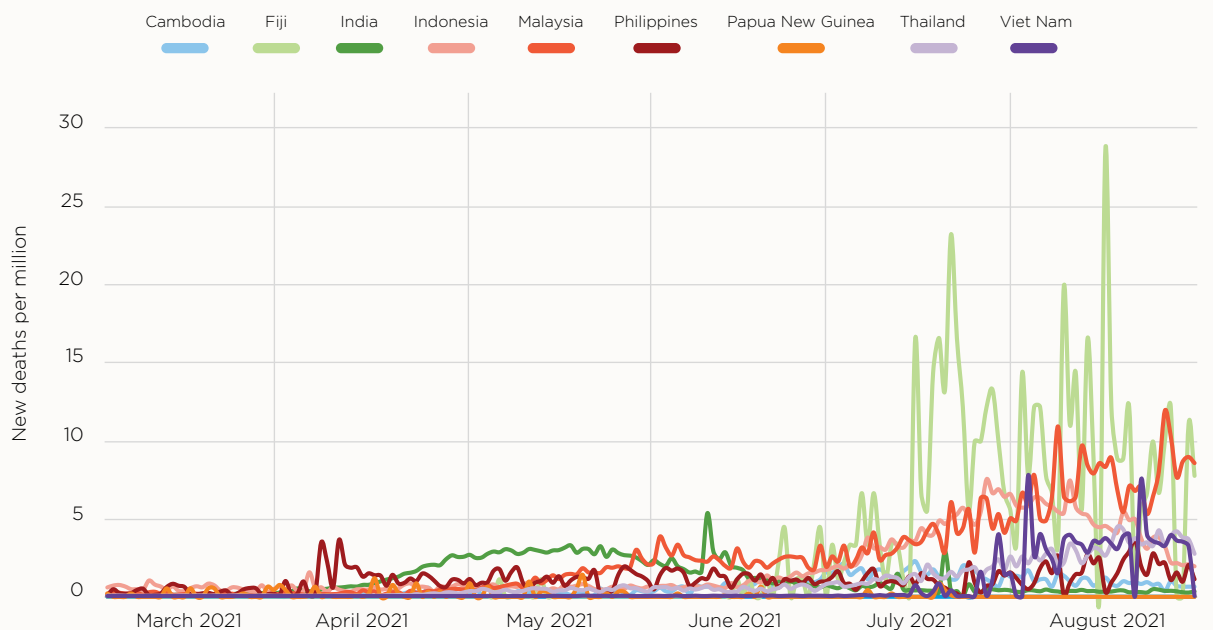


Figure 2.2: Number of new COVID-19 deaths per million confirmed in assessed countries, March to August 2021

Source: Data published by the Center for Systems Science and Engineering at Johns Hopkins University, via Our World in Data. See: <https://ourworldindata.org/coronavirus>. Note: Country level time series data disaggregated by age and sex are unavailable.



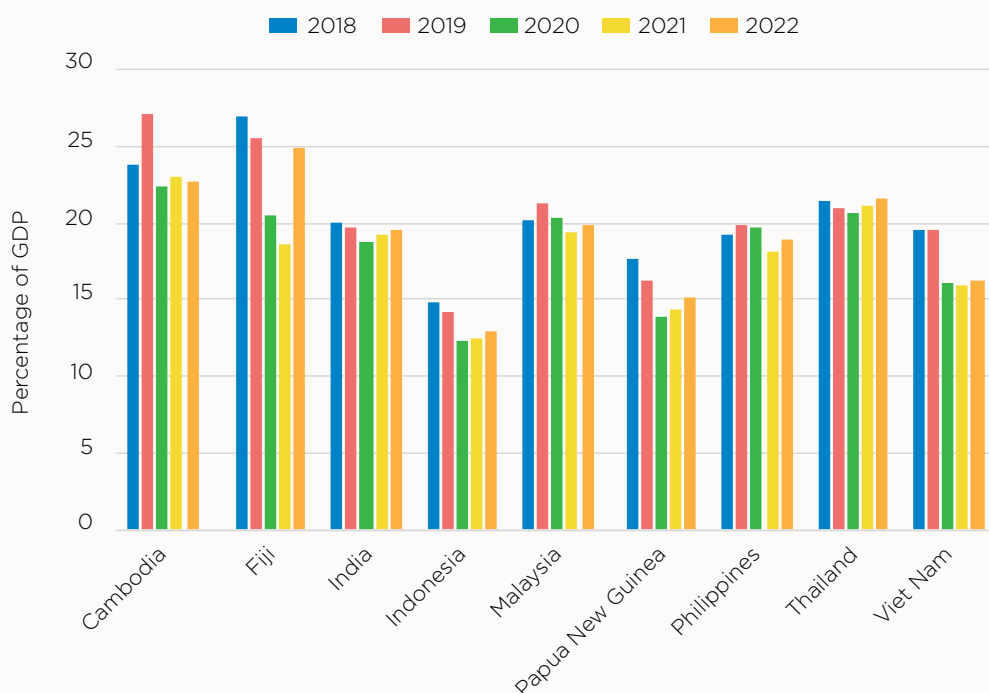
Early attempts to contain the spread of the virus throughout the region kept infection and death rates low in 2020. The economic impact was significant, however. Lockdown measures, travel restrictions and other non-pharmaceutical interventions disrupted supply chains, consumer demand, and economic and financial stability.

Tax revenue collection was adversely impacted by the economic slowdown, plummeting from 2019 levels (Figure 2.3). According to the April 2021 update of the International

Monetary Fund's (IMF) World Economic Outlook, the biggest reduction in general government revenue among the assessed countries occurred in Fiji, dropping from 25.5 per cent of gross domestic product (GDP) in 2019 to 20.5 per cent in 2020, followed by Cambodia, which experienced a decline of 4.7 percentage points. The Philippines had the lowest relative revenue contraction as a percentage of GDP, experiencing a decrease of less than 0.3 percentage points in 2020.

Figure 2.3: General government revenues as a percentage of GDP, 2018-2022

Source: IMF 2021c.

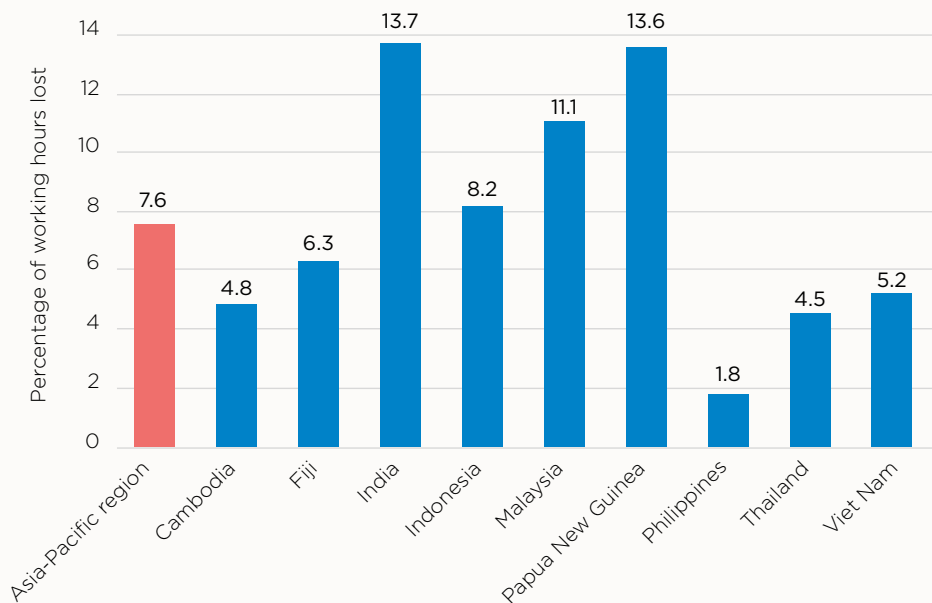


An unprecedented decline in income opportunities saw the region as a whole lose almost 8 per cent of working hours in 2020, with some assessed countries, including India and the Philippines, losing more than 13 per cent (Figure 2.4).²⁰ The International Labour Organization (ILO)

estimated that total labour income loss amounted to 6.6 per cent, although this was the smallest loss among all regions of the world, reflecting less stringent lockdown measures in parts of Asia and the Pacific.²¹

Figure 2.4: Working hours lost due to the COVID-19 crisis in Asia and the Pacific as a region and in assessed countries in 2020, as a percentage of hours worked prior to the crisis

Source: ILOSTAT data catalogue (ILO n.d.), <https://ilostat.ilo.org/data/>.



Women have been most adversely affected by job and income losses. The sectors in which they are predominantly employed were the hardest hit, resulting in a loss of at least USD 800 billion in income for women globally in 2020 (see Section 3.5.2).²² Racial and ethnic minorities, people living in poverty and other groups who experience multiple and persistent forms of discrimination – including migrants, refugees, older people, indigenous peoples and those with disabilities – have also suffered disproportionately.²³

As income opportunities have declined, the burden of unpaid care and domestic work has simultaneously increased and intensified, disproportionately for women. Compared to men, they have had to absorb even more time-consuming unpaid care responsibilities. On top of routine care work such as domestic chores (cooking, cleaning, washing clothes, collecting water) and childcare, women have assumed responsibility for children’s education at home and online, and the physical care of household members affected by COVID-19, especially those who have pre-existing medical conditions or are older.²⁴ Men, on the other hand, have tended to concentrate on tasks such as shopping for the household, making repairs and playing with children, which overall are less time-consuming and labour intensive.²⁵

Violence against women and girls has intensified, resulting in what has become known as the “shadow pandemic”.²⁶ According to UN Women,²⁷ this is largely due to widespread

stay-at-home orders. While these were intended to curb the spread of the virus, they potentially locked women and girls down with their abusers, creating dangerous conditions.²⁸ Some countries, such as the Philippines, initially saw drops in reports of violence against women and girls, but this might have been a result of the inability to seek help and of abusers controlling victims during the tightest mobility restrictions. The number of reports eventually increased during or immediately after lockdowns.²⁹ In Fiji, lockdowns had a significant impact on services related to gender-based violence. The Fiji Women’s Crisis Centre, one of the main service providers, reported over 8,698 cases (6,279 for domestic violence, 45 for rape and 15 for attempted rape) between January and November 2020.³⁰ There were reports to the Fiji Safety and Protection Cluster that women had difficulty accessing services and calling hotlines due to privacy issues.

While online misogyny and violence have flourished, so has online support for victims. Violence against certain groups facing multiple or persistent forms of discrimination, particularly migrant workers, has drawn some public attention. For example, in the Philippines, discourse increased in news media and online discussion forums on rising abuse faced by Filipina overseas domestic workers during lockdowns.³¹ Attention to abuse faced by some other groups, such as persons with diverse SOGIESC, has generally remained low online.

Towards recovery

While the pandemic began to recede in some countries in Asia and the Pacific by August 2021, in others, second or third waves of infections were raging. A recovery is underway but varies within and across countries. Prior to COVID-19 in 2019, the IMF had predicted a slight downward growth trajectory in the region, reaching 5 per cent in 2019 and 5.1 per cent in 2020 (0.4 and 0.3 percentage points lower than projected in April 2018, respectively).³² In October 2020, the IMF revised its growth projections to reflect the regional economic impacts of the COVID-19 crisis, predicting a contraction of 2.2 per cent in 2020, with a return to positive growth expected in 2021.³³ In October 2021, these figures were again revised, reflecting a slightly lower contraction of 1.3 per cent in

2020, with positive growth of 6.5 per cent in 2021. The COVID-19 crisis is projected to be three times worse than the global financial crisis of 2008 in terms of annual GDP declines.³⁴

While the overall regional economic outlook from 2021 was positive, the rate of recovery varied greatly across countries. Table 2.1 provides an overview of IMF economic outlook projections for the nine countries, as an annual percentage change from 2019 to 2023. Over this time period, the biggest variance in GDP projections appears in Fiji and among the six ASEAN nations (Cambodia, Indonesia, Malaysia, the Philippines, Thailand and Viet Nam).

Table 2.1: Overview of economic outlook projections in real GDP for assessed countries, annual percentage change as of October 2021

Source: IMF 2021a. Note: India's data are reported on a fiscal year basis. Its fiscal year starts from 1 April and ends on 31 March.

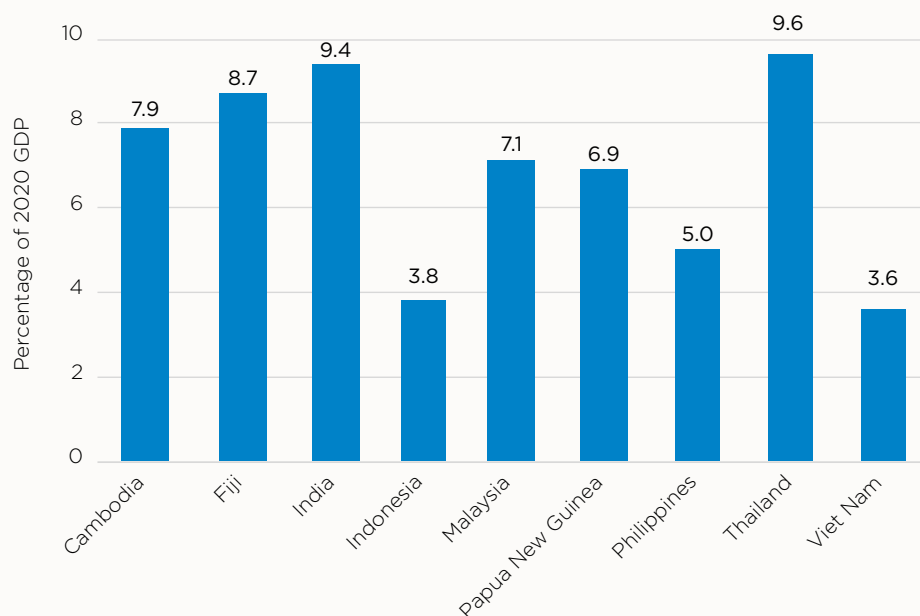
Country	Actual		Projections		
	2019	2020	2021	2022	2023
Cambodia	7.1	-3.1	1.9	5.7	6.4
Fiji	-0.4	-15.7	-4.0	6.2	8.3
India	4.0	-7.3	9.5	8.5	6.6
Indonesia	5.0	-2.1	3.2	5.9	6.4
Malaysia	4.4	-5.6	3.5	6.0	5.7
Papua New Guinea	5.9	-3.9	1.2	4	3.4
Philippines	6.1	-9.6	3.2	6.3	7.0
Thailand	2.3	-6.1	1.0	4.5	4.0
Viet Nam	7.2	2.9	3.8	6.6	6.8

Several forces fuel the divergence, including COVID-19 infection rates and containment measures, the scale and effectiveness of policy responses, vaccine access and roll-outs, reliance on contact-intensive activities and reliance on external demand. A key driver is the scale of fiscal support or the use of government revenue collection and

expenditure to influence recovery. Figure 2.5 shows the estimated scale of fiscal stimulus responses to COVID-19 as a percentage of GDP in 2020.³⁵ The scale in Thailand appears greater than elsewhere (9.6 per cent of 2020 GDP). Viet Nam's response appears the smallest (3.6 per cent of 2020 GDP).

Figure 2.5: Scale of assessed countries' fiscal stimulus responses to COVID-19, as a percentage of GDP in 2020, from greatest to smallest

Source: IMF tracker on policy responses to COVID-19, <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19>; Gentilini et al. 2021; UNESCAP 2021d. Data for all countries last updated as of March-July 2021.



2.2 Overview of COVID-19 fiscal stimulus measures

Between March 2020 and August 2021, the nine countries deployed a range of fiscal stimulus measures to respond to the impacts of the virus and the various containment measures that suspended economic and livelihood activities. This subsection broadly describes these measures by country, based on information provided by global and regional trackers, notably the IMF tracker on policy responses to COVID-19,³⁶ the tracker of the United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) on country COVID-19 policy responses,³⁷ the World Bank's real-time review of country measures³⁸ and the UNDP-UN Women COVID-19 Gender Response Tracker.³⁹

Cambodia

In March 2020, the Cambodian Government announced it had put aside between USD 800 million and USD 2 billion, or 3.2 to 7.9 per cent of GDP, to help the economy weather the COVID-19 crisis. The latter figure was meant to apply if the pandemic endured to the end of 2020. Much of this stimulus package did not entail actual expenditure but reductions in state revenue due to tax breaks, delayed tax payments and other such measures offered to businesses. A package worth USD 60 million (0.2 per cent of 2020 GDP) was allocated for virus testing, containment and treatment. Around USD 760 million was committed to

fund emergency social protection measures, including USD 502 million for a new monthly cash transfer programme to support poor and vulnerable households using the existing "Identification of Poor Households" poverty-targeting mechanism, known as "IDPoor". Another USD 123 million went towards wage subsidies and skills-training programmes for suspended workers in the garments and tourism industries. Other more sporadic measures included in-kind food transfers to pagodas and poor households situated in red zones (locked-down areas).

Other spending rationalized in FY 2020–2021 yielded savings of approximately USD 900 million, of which around USD 500 million was from capital spending.⁴⁰ Several tax relief measures collectively worth around USD 120 million were introduced, including a suspension of monthly National Social Security Fund contributions for enterprises in the garments and tourism industries and tax exemptions for airlines and tourism-related enterprises. Other foregone revenue amounted to almost USD 13 million. The Government also allocated USD 200 million to provide credit guarantees for businesses under a Business Recovery Guarantee Scheme, in addition to packages issued to micro-, small and medium enterprises in the manufacturing sector (USD 50 million) and the agricultural sector (USD 80 million).



A store operator displays women's handicrafts in Fiji. The economic empowerment of women is a catalyst and prerequisite for sustainable social and economic development. Photo: UN Women

Fiji

The Government of Fiji announced its principle fiscal stimulus package, worth up to FJD 1 billion (8.7 per cent of GDP) on 26 March 2020. The package covered USD 17.3 million in supplemental expenditures on public health, USD 4.5 million in financial relief for working Fijians, waived social security contributions, household utility waivers and loan repayment holidays (up to USD 170 million of the total package). Other social protection measures included in-kind “agriculture response packages” – the delivery of seeds and planting materials to farmers to boost production of short-term crops and ultimately increase the nation’s food self-sufficiency.⁴¹ In addition, the Government expanded unemployment assistance, guaranteed the debt of its national airline, Fiji Airways, and announced a concessional loan initiative for micro-, small and medium enterprises impacted by COVID-19, approving loans amounting to FJD 23.5 million (USD 10 million).

On 17 July 2020, further measures were announced as part of the FY 2020–2021 budget. The measures mainly consisted of sizeable tax and tariff cuts aimed at protecting public health, supporting the economy and ensuring food security. Fiscal and import excise duties on over 1,600 items were reduced or eliminated. Similarly, the budget included cuts to the service turnover tax, environmental tax and departure tax. The budget also specified FJD 100 million (USD 46 million) for unemployment assistance and a subsidy to Fiji Airways of FJD 60 million (USD 28 million) to incentivize 150,000 new tourists in the new fiscal year.

Miscellaneous support measures took place throughout 2020, including several additional allocations amounting to FJD 50.9 million (USD 23 million) for developing the sugar sector as well as a new hiring subsidy programme – the Stronger Together Jobs Support Scheme – to incentivize employers to create work for out-of-work Fijians. Employers were granted a wage subsidy equal to the minimum wage of FJD 2.68 (USD 1.23) per hour for a three-month period when they employed eligible Fijians.

India

The Government of India’s fiscal support measures can be divided into two broad categories. The first is direct government spending (about 3.5 per cent of GDP, of which an estimated 2.2 per cent was used in the fiscal year ending 2020), foregone or deferred revenues (about 0.3 per cent of GDP falling due within in the fiscal year ending 2020) and expedited spending (about 0.3 per cent of GDP falling due within in the fiscal year ending 2020). The second category entails credit support to businesses and shored-up credit provision to several sectors (about 5.3 per cent of GDP).

In the early stages of the pandemic response, direct expenditure measures focused primarily on social protection and health care. These included in-kind transfers of food rations and cooking gas cylinders and cash transfers to low-income households (1.2 per cent of GDP); wage subsidies and employment provision to low-wage workers (0.5 per cent of GDP); insurance coverage for workers in the health-care sector; and health-care

infrastructure (0.1 per cent of GDP). By 17 April 2020, over USD 4.8 billion had been transferred through direct benefit transfers, including USD 1.3 billion into the bank accounts of about 200 million female beneficiaries.⁴²

Measures announced later in October and November 2020 included additional public investment, namely, higher capital expenditure by the central Government and interest-free loans to states of about 0.2 per cent of GDP, and support schemes targeting certain sectors. The latter comprised a Production Linked Incentive scheme aimed at 13 priority sectors, mostly in manufacturing. It is expected to cost about 0.8 per cent of GDP over five years.⁴³ Also included were a higher fertilizer subsidy allocation benefiting the agriculture sector (0.3 per cent of GDP) and support for urban housing construction (0.1 per cent of GDP).

Several measures to ease the tax compliance burden across a range of sectors were also announced, including the postponement of some tax-filing and other compliance deadlines, and a reduction in the penalty interest rate for overdue goods and services tax filings. Similar measures to ease tax compliance burdens during April and May 2021 were reintroduced in response to the surge in infections. Measures without an immediate direct bearing on the Government's deficit position sought to provide credit support to businesses and poor households, especially those of migrants⁴⁴ and farmers (1.6 per cent of GDP). These measures also targeted distressed electricity distribution companies (0.4 per cent of GDP), extended support for the agricultural sector (0.7 per cent of GDP) and offered some miscellaneous forms of support (about 0.3 per cent of GDP). Key elements of the business support package were various financial sector measures for micro-, small and medium enterprises and non-bank financial companies, in addition to a credit facility for street vendors. Agricultural sector support has been mainly for infrastructure development.

On 1 February 2021, the central government budget for FY 2021–2022 was tabled in Parliament. The budget expanded spending on health and well-being, including a provision for the country's COVID-19 vaccination programme (Rs 350 billion or USD 4.8 billion). In April 2021, in response to the surge in infections, the central Government announced that it would provide free food grains to 800 million individuals in May and June at a cost of about Rs 260 billion or USD 3.5 billion. This was similar to the additional food rations provided in 2020, which had expired by November that year. The central Government also extended a scheme for providing interest-free loans to states for capital expenditure to FY 2021–2022, amounting to Rs 150 billion or USD 2 billion,



An Indonesian migrant worker.
Photo: UN Women/M R Hasan

and expedited the release of disaster response funds to state governments (from June to May). Finally, customs duties and other taxes on vaccines, oxygen and oxygen-related equipment were waived to boost their availability.

Indonesia

In 2020, the Government disbursed a total of IDR 579.8 trillion (about 3.8 per cent of GDP) to cover its National Economic Recovery Programme, known as “PEN”. Around IDR 372 trillion (USD 23.3 billion) of this was allocated for social assistance schemes related to health, education, poverty alleviation, cash transfers, fuel, fertilizer, electricity, small credit subsidies, and later, pre-employment cards. PEN comprised support to boost testing and treatment for COVID-19; increased benefits and broader coverage of existing social assistance schemes for low-income households, such as conditional cash transfers, food aid and electricity subsidies; expanded unemployment benefits, including for workers in the informal sector; tax relief measures, including for the tourism sector and individuals (with an income ceiling); and permanent reductions in the corporate income tax rate from 25 per cent in 2020 to 22 per cent in 2021, and to 20 per cent starting in 2022. PEN included capital injections into State-owned enterprises and interest subsidies, credit guarantees and loan-restructuring funds for micro-, small and medium enterprises. To support credit creation, the Government placed state funds in selected commercial banks to enable them to increase leverage and guarantee working capital loans for firms with high demand for labour.

In 2021, the Government budgeted IDR 699.4 trillion (USD 48.4 billion) for PEN.



A young business woman from the Philippines helping others facing trafficking and illegal recruitment.
Photo: UN Women/M R Hasan

Malaysia

A fiscal stimulus package of RM 6 billion (0.4 per cent of GDP) was approved on 27 February 2020, covering increased health spending, temporary tax and social security relief, cash transfers to affected sectors and rural infrastructure spending. Additional measures, including electricity discounts and health coverage for COVID-19 patients with mySalam insurance,⁴⁵ worth RM 0.62 billion (less than 0.1 per cent of GDP), were announced on 16 March 2020.

A second stimulus package of RM 25 billion (1.7 per cent of GDP) was released on 27 March 2020, including additional health spending, cash transfers to low-income households, wage subsidies to help employers retain workers and infrastructure spending in East Malaysia. The Government also set up a RM 50 billion (USD 11.5 billion) fund for working capital loan guarantees for all COVID-19-affected businesses. Furthermore, employees were allowed special withdrawals from their Employment Provident Fund account for a 12-month period; businesses were permitted to reschedule their payments to the fund. On 6 April 2020, the authorities announced a third stimulus package of RM 10 billion (0.7 per cent of GDP), including grants for micro-, small and medium enterprises, scaled-up wage subsidies and a 25 per cent discount on foreign workers' fees. On 5 June, a fourth stimulus package of RM 21 billion (1.4 per cent of GDP) was launched, which included an extension of the wage subsidies scheme, hiring and training subsidies, support for business digitalization and additional tax relief. On 23 September,

a fifth stimulus package of RM 10 billion (0.7 per cent of GDP) included a further extension of the wage subsidies scheme and microgrants for entrepreneurs, and a new round of cash transfers for low-income households. On 26 October, the Temporary Measures for Government Financing (COVID-19) Act 2020 was enacted. It temporarily increased the government debt ceiling by 5 percentage points to 60 per cent of GDP.

On 6 November, the authorities released the 2021 budget, which included RM 17 billion (USD 3.7 billion) in spending on COVID-19 measures carried over from the packages announced earlier in 2020. These measures were to be financed from funds borrowed under the Temporary Measures for Government Financing (COVID-19) Bill, 2020. The total amount of fiscal injection envisaged in five stimulus plans over 2020-2021 (RM 55 billion or 3.9 per cent of 2020 GDP) remained unchanged. Of that, around RM 38 billion (USD 9.3 billion) was spent in 2020 and the remainder, RM 17 billion (USD 4.2 billion), was allocated to 2021.

On 18 January 2021, authorities announced a new package totalling RM 15 billion (USD 3.7 billion or 1.1 per cent of 2020 GDP). Key initiatives included accelerated social protection payments under existing programmes, accelerated withdrawals from the Employment Provident Fund, extended tax relief on communication equipment and locally produced cars, expansion of the wage subsidy programme and additional grants for microenterprises. It also included a relaxation of the unemployment benefits eligibility criteria and an extension of terms.

On 17 March 2021, a new stimulus package of RM 20 billion (USD 4.8 billion or 1.4 per cent of 2020 GDP) included additional funds for procuring vaccines, additional cash payments to the vulnerable, extension of targeted wage subsidies, grants for State-owned enterprises, an increase in small-scale infrastructure projects and fuel subsidies. The package also encompassed measures to extend financing for firms and improve digitization of the economy.

A third nationwide Movement Control Order (MCO 3.0) on 31 May 2021 was accompanied by an RM 40 billion (USD 9.7 billion) package worth 0.7 per cent of 2020 GDP. It focused on additional health spending to fight the pandemic surge as well as transfers to those most impacted, including through an extension of the wage subsidies programme.

Papua New Guinea

On 2 April 2020, the Government of Papua New Guinea announced a K 5.6 billion (USD 1.6 billion) fiscal stimulus package, including a K 600 million credit line to support businesses and individuals in coordination with banks and financial institutions. Another K 500 million (USD 142 million) was provided through support from superannuation savings to employees affected by the economic slowdown. Assistance for businesses included K 200 million (USD 57 million) in guarantees for loans to micro-, small and medium enterprises. A further K 645 million (USD 183 million) was allocated for the health, security and economic sectors.

For 2021, the Government allocated K 600 million (USD 167 million) to COVID-19 mitigation measures and approved a similar amount to support primary health care and hospitals, including on capital spending to expand facilities.

Philippines

Fiscal support in the Philippines included two stimulus packages (Bayanihan I and II) in 2020 and an accelerated reduction of corporate income tax rates. In total, direct budgetary support amounted to 4.4 per cent of 2020 GDP. The Government also introduced credit support measures, mainly credit guarantees, that amounted to about 0.6 per cent of 2020 GDP.

The first package, the Bayanihan I Act, was signed into law in March 2020 and provided direct budgetary support of about 2.2 per cent of 2020 GDP, including for social protection and cash aid programmes amounting to PHP 225 billion (USD 4.4 billion); assistance for vulnerable workers (the poor and marginalized, comprising persons with disabilities and the elderly as well as daily wage earners in the informal labour market) and micro-, small and medium enterprises of approximately PHP 52 billion

(USD 1 billion); COVID-19-related medical responses of approximately PHP 49 billion (USD 960 million); assistance to local governments of around PHP 37 billion (USD 725 million); and assistance for the agriculture and education sectors of around PHP 22 billion (USD 431 million). The total disbursement under Bayanihan I was approximately 88 per cent of total allotments or 95 per cent of obligations.

The second package, the Bayanihan II Act, which was signed into law in September 2020, provided additional support amounting to around 1.5 per cent of 2020 GDP, with a focus on vulnerable households and hard-hit sectors, such as agriculture, transportation and tourism. It also included capital injections into State-owned banks. A capital injection of PHP 5 billion (USD 103 million) was given to PhilGuarantee to support a loan guarantee of PHP 100 billion (USD 2 billion). The use of unspent Bayanihan II funds was later extended to 30 June 2021.

The Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act was passed on 26 March 2021, after it was recalibrated to be more relevant and responsive to the needs of businesses negatively affected by the pandemic, and to improve the ability of the Philippines to attract highly desirable investments. The Act reduced the corporate income tax rate (effective July 2020) from 30 per cent of net taxable income to 25 per cent for non-resident foreign corporations and large corporations (net taxable income above PHP 5 million), and to 20 per cent for micro-, small and medium enterprises. From 2022, the corporate income tax rate for foreign companies will decline further, by 1 percentage point per year, to reach 20 per cent in 2027. The forgone revenue was estimated to be about 0.7 per cent of GDP in 2021.

Thailand

The Thai Cabinet initially approved a fiscal package comprising three phases amounting to at least THB 1.5 trillion (9.6 per cent of 2020 GDP). It covered health-related spending and assistance for workers, farmers and entrepreneurs affected by COVID-19, including THB 5,000 per month per person for three months to about 14 million non-farm workers outside the social security system and 10 million farmers. It also encompassed support for individuals and businesses through soft loans and tax relief; lower water and electricity bills as well as social security contributions; and measures to support local tourism, with THB 22 billion (USD 673 million) in subsidies to encourage tourists and THB 100 billion (USD 3 billion) in soft loans for micro-, small and medium enterprises in the tourism sector.

The Cabinet extended several soft-loan schemes, including those targeted to micro-firms engaged in tourism and

supply chains, until 30 June 2021. While these were financed in part within the original FY 2020 budget or by reallocating funds from other financial assets to soft loans, the Cabinet authorized THB 1 trillion (5.3 per cent of 2020 GDP) in additional borrowing from the IMF in April 2020.⁴⁶

The Government also implemented miscellaneous support measures, including the “We Travel Together” tourism subsidy package from 15 July until the end of October 2020. The package covered up to 40 per cent of certain travel costs for up to 5 million domestic (registered) tourists. By June 2021, 4.65 million registrations had been received and 1 per cent of trips had already taken place. In addition, on 22 September 2020, the Government passed a new shopping subsidy package for welfare cardholders worth THB 51 billion (USD 1.6 million), financed by the Government’s additional borrowing. The Government complemented this on 8 October 2020 with income tax deductions to rebate the value added tax on products worth THB 30,000 (USD 960) per person. This scheme ran from 23 October to 31 December 2020 to help boost spending on goods and services. The Cabinet reinstated an earlier tax cut on jet fuel from THB 4.726 per litre to THB 0.20, which had lapsed at the end of September 2020, until 30 April 2021.

The FY 2021 budget of THB 3.2 trillion (USD 96 billion) was approved on 1 October 2020, the first day of the fiscal year. In January 2021, the Government unveiled additional measures, including USD 7 billion in cash handouts to counter the second wave of the outbreak. Under the plan, each beneficiary was to receive THB 3,500 (USD 110) per month for two months starting as early as February. To counter the third wave, the Government, in principle, approved disbursements of up to THB 3,000 (USD 95) for 31 million eligible citizens from July to December 2021. On 25 May 2021, the King approved an emergency decree allowing the Ministry of Finance to borrow THB 500 billion (USD 15.9 billion) to mitigate the social and economic impacts of the prolonged crisis. On 1 June, the Government approved a new economic stimulus package worth THB 140 billion (USD 4.5 billion) consisting of further cash handouts, co-payments and e-vouchers.

Viet Nam

The Government introduced an initial fiscal stimulus package with a value of VND 291.7 trillion (around USD 13 billion or 3.6 per cent of GDP) to support the economy through 2020. Of this, USD 1.16 billion was allocated for businesses struggling amid the virus outbreak, covering tax breaks, delayed tax payments and reductions in land lease fees. About USD 2.6 billion was committed for cash transfers for affected workers and households, provided for no more than three months from April to June 2020.

An estimated 13 per cent of the population benefitted from this package. The Government also delayed the collection of an estimated VND 180 trillion (USD 7.6 billion) in value added and corporate income taxes and land rents from various businesses and households starting from April 2020 until the end of the year. More than 37 per cent (VND 66.2 trillion) of the total tax and land rental deferral package was disbursed as of 31 December 2020.

The Government also implemented the following measures: tax exemptions for medical equipment; lower business registration fees, effective from 25 February 2020 (a one-year exemption of the business registration tax for newly established household businesses, and a first three-year exemption for micro-, small and medium enterprises); streamlined taxes and customs audits and inspections at firms; and an allowance for firms and workers to defer contributions to the pension fund and survivorship fund for up to three months without interest penalty, with the total delayed contribution estimated at VND 9.5 trillion (USD 420 million).

The Government targeted 100 per cent disbursement of public investment capital in 2020 with a total value of VND 686 trillion or nearly 9 per cent of GDP, of which VND 225 trillion was carried over from 2019. Disbursement of public investment in 2020 was estimated to reach 83 per cent of the budget plan, the highest disbursement rate over the last five years.

The Government introduced a second fiscal package in early 2021. It continued allowing deferrals of taxes and land rental payments for businesses and households, with a total value of VND 115 trillion (USD 5 billion). The value added tax for firms was deferred for five months with a total value of VND 68.8 trillion (USD 3 billion). A corporate income tax deferral was allowed for three months in the first and second quarters with a total value of VND 40.5 trillion (USD 1.8 billion). A deferral of personal income and value added taxes for households and land rental payments were expected to reach VND 1.3 and 4.4 trillion (USD 57.5 and 194 million), respectively. A 30 per cent reduction of the environmental protection tax on jet fuel was to be continuously implemented until the end of 2021. About 30 types of fees and charges were cut by 10 to 50 per cent until the end of 2021, mostly for transportation and infrastructure development, such as road use fees, aviation service fees and construction project appraisal fees, with an estimated revenue reduction of VND 1 trillion (USD 44 million).

Viet Nam also set up a Government-run COVID-19 Vaccine Fund in late May 2021, which raised more than VND 7.8 trillion (USD 345 million) by the end of June 2021.

2.3 Overview of fiscal stimulus priorities

All nine countries have deployed a combination of above- and below-the-line fiscal stimulus measures. Above the line refers to direct spending and foregone or deferred revenue; below the line indicates credit support to businesses and poor households, especially migrants and farmers, and measures to shore up credit provision to several sectors, such as distressed utilities, tourism and agriculture.

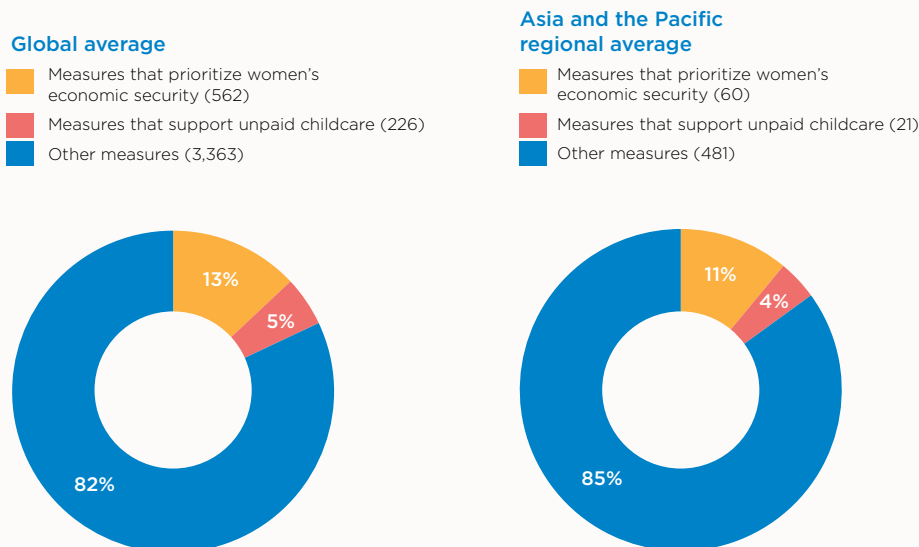
Social protection and jobs responses (including financial waivers and tax relief to formal businesses and firms) appear to be the main policy priorities in the fiscal response to the pandemic for all nine countries. Social protection response measures have largely overlapped

with other measures to achieve different goals, most notably protecting informal workers and improving access to health care.

Globally and in Asia and the Pacific, the majority of social protection and labour market responses have fallen short of appropriately integrating gender considerations, according to the UNDP-UN Women COVID-19 Global Gender Response Tracker.⁴⁷ Globally, out of over 4,000 economic, labour market and social protection fiscal measures, only 13 per cent prioritized women's economic security while only 5 per cent provided support for increasing unpaid care demands (Figure 2.6). Asia and the Pacific lagged behind other regions, particularly on unpaid care. Of 564 measures analysed by the Gender Response Tracker, only 4 per cent related to support for unpaid care and 11 per cent prioritized women's economic security.⁴⁸

Figure 2.6: Proportion of gender-sensitive fiscal response measures related to the economy, social protection and labour market, globally and regionally

Source: UNDP and UN Women 2021. See: <https://data.undp.org/gendertracker/> for methodological notes. Note: Figure 2.6a is based on a sample of 4,115 economic, labour market and social protection fiscal measures adopted in response to COVID-19 across 226 countries and territories. Figure 2.6b is based on a sample of 526 economic, labour market and social protection fiscal measures adopted across 36 countries and territories in Asia and the Pacific.

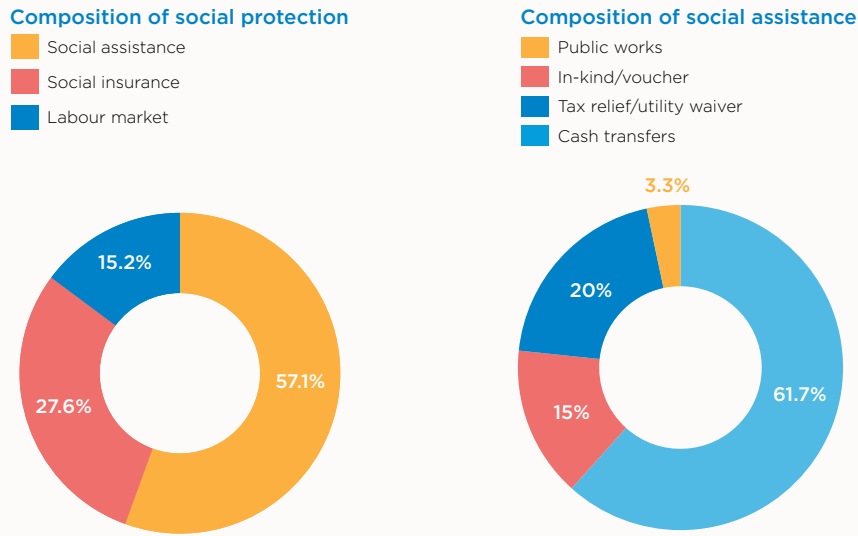


Of the nine assessed countries, social assistance for households and individuals accounted for most (57.1 per cent) social protection responses, with cash transfers emerging as the most widely used form of social assistance (Figure 2.7). Cash transfers were among the most frequent measures prioritizing women as recipients of household-level transfers or targeting feminized

occupations, such as domestic work, both globally and in Asia and the Pacific.⁴⁹ Tax relief along with waivers for utility payments comprised 20 per cent of social assistance responses. In-kind/voucher and cash-for-work schemes were also popular social assistance measures at 15 per cent and 3.3 per cent, respectively.

Figure 2.7: Composition of social protection and social assistance responses

Source: Based on social protection response measures identified in the IMF tracker on policy responses to COVID-19, <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19>; Gentillini et al. 2021; UNESCAP 2021d.

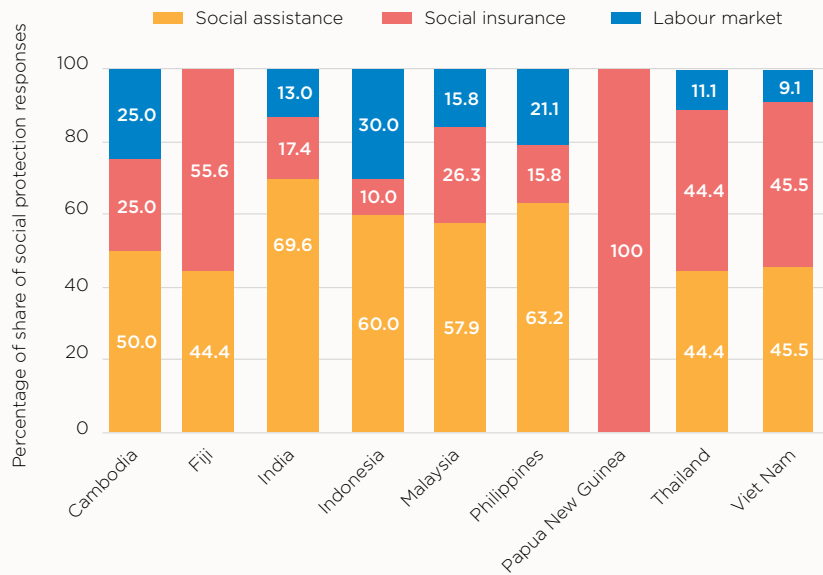


The composition of social protection responses varied by country (Figure 2.8). In India, social assistance measures represented over two thirds (69.6 per cent) of all social protection response measures. In Papua New Guinea,

all social protection measures recorded in the database developed for this report entailed contributory-based social insurance.

Figure 2.8: Composition of social protection response measures across assessed countries

Source: Based on social protection response measures identified in the IMF tracker on policy responses to COVID-19, <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19>; Gentillini et al. 2021; UNESCAP 2021d.



For social insurance, most interventions in the nine countries involved support for health insurance (27.6 per cent), followed by unemployment benefits (24.1 per cent), pensions (20.7 per cent), social security contribution waivers or subsidies (17.2 per cent) and paid sick leave (10.3 per cent). In stark contrast to other developing regions, the use of extended family leave provisions or paid sick leave to care for dependents has been uncommon in Asia and the Pacific and entirely absent in the nine assessed countries.⁵⁰ Labour market measures mostly consisted of wage subsidies (56.3 per cent), followed by activation measures such as skills-training programmes and subsidies (31.3 per cent), and employment regulations⁵¹ (12.5 per cent). A miniscule proportion of these measures targeted women-dominated sectors, such as the garment and tourism industries or social services, including health care.⁵²

Social protection programmes were adapted in different ways. The overwhelming majority of measures (63.1 per cent) were new programmes. Almost one third (30.1 per cent) involved benefit increases involving a vertical expansion of existing schemes. The remainder were a mix of both vertical and horizontal expansions of existing schemes (2.9 per cent), with the latter referring

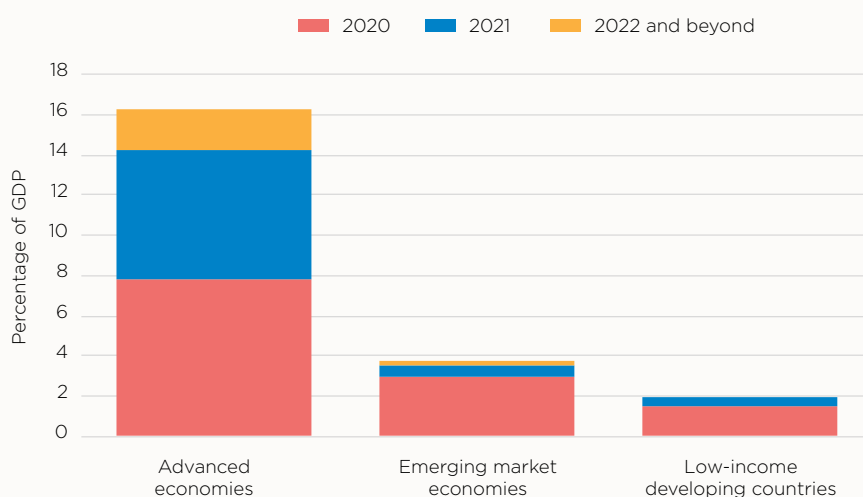
to additional payments to beneficiaries; horizontal expansions only, which cover administrative adaptations that include the waiving or easing of conditionalities (1.9 per cent); and changes to benefit delivery mechanisms (1.9 per cent).

The levels and duration of fiscal policy support are key factors explaining the divergence in the COVID-19 crisis between Organisation for Economic Co-operation and Development (OECD) countries, on one side, and emerging market economies (including Fiji, India, Indonesia, Malaysia, the Philippines and Thailand) and low-income developing countries (including Cambodia, Papua New Guinea and Viet Nam), on the other (Figure 2.9). In OECD countries, fiscal support has continued, whereas most measures introduced in other countries stopped in 2020.⁵³ For South and South-East Asia – largely comprising emerging market or low-income economies – much of the fiscal support ended before the second wave of the pandemic in April 2021, which had a far more devastating impact on populations. OECD countries have more favourable financing options and could sustain fiscal support due to a conducive policy environment and service infrastructure established before the pandemic.

Figure 2.9: Total revenue and spending measures in response to COVID-19 as a percentage of GDP in 2020

Source: IMF tracker on policy responses to COVID-19.

Available: <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19>; IMF staff calculations.





3. Opportunities and challenges for desired outcomes: enabling human rights and gender equality

The unprecedented impacts of COVID-19 on economies and societies around the world have been shaped, in large part, by legislative, policy and budgetary decisions related to social spending. This section provides a brief overview of opportunities, challenges and vulnerabilities in existing laws, policy frameworks and budgetary considerations. These determine the environment for realizing inherent human rights and achieving desired outcomes in the nine assessment countries.

3.1 Ratification of human rights instruments

The Universal Declaration of Human Rights was adopted by the United Nations General Assembly on 10 December 1948. Drafted as “a common standard of achievement for all peoples and nations”, the Declaration for the first time in human history spelled out basic civil, political, economic, social and cultural rights that all human beings should enjoy. Following it, a number of legally binding treaties were developed based on these principles for ratification by States.⁵⁴ Today, Declaration provisions are broadly accepted as international human rights law. Its standards apply to the nine assessment countries, all of which are United

Nations Member States. In addition to the Declaration and other human rights instruments, Member States in 2015 adopted the 2030 Agenda for Sustainable Development, which is grounded in global human rights commitments.

3.1.1 Opportunities

International human rights treaties and other instruments adopted since 1948 have conferred legal form on inherent human rights, particularly the economic, social and cultural rights applicable to this assessment. A body of international human rights laws and standards has emerged as result.⁵⁵

By becoming parties to international treaties, States assume obligations and duties under international human rights law to respect, protect and fulfil human rights. To respect human rights, States must refrain from interfering with or curtailing the enjoyment of rights. To protect human rights, States must protect individuals and groups against human rights abuses. Finally, the obligation to fulfil means that States must undertake steps both individually and through international cooperation, to the maximum of available resources, to progressively achieve the full realization of social and economic rights.

Figure 3.1: Ratification status of key human rights treaties by the 9 countries

Source: OHCHR n.d., <https://indicators.ohchr.org/>.



Through ratification, States undertake to develop and implement national measures and legislation that is compatible with treaty obligations and duties. They become party to a treaty and thus accountable to international bodies that monitor national implementation. Ratification also makes regional and international complaints mechanisms available to individual rights-holders.⁵⁶

All nine countries assessed here have ratified the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the most central and comprehensive international treaty for monitoring the protection and promotion of women’s rights. In addition, they have all ratified the Convention on the Rights of the Child (CRC) and the Convention on the Rights of Persons with Disabilities (CRPD). All, except for Malaysia, have ratified the International Convention on the Elimination of All Forms of Racial Discrimination (ICERD), and all, except for Malaysia, have ratified the International Covenant on Economic, Social and Cultural Rights (ICESCR). By far, the key human rights treaty with the weakest commitment by the assessment countries is the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families (ICRMW) – only three have ratified it and one is a signatory, with the majority of the assessment countries having shown no legal commitment by the time of this report’s publication (see Figure 3.1).

International labour standards set out basic principles and rights in relation to labour and employment, such as for occupational safety and health, ending violence and discrimination in workplaces, and social security. The ILO lays down basic principles through conventions (or protocols), which are legally binding international treaties that may be ratified by Member States, or recommendations, which serve as non-binding guidelines.

Although eight of the nine countries assessed here, with the exception of Papua New Guinea, have submitted to ILO Recommendation 202 (R202) on establishing and maintaining social protection floors as a fundamental element of their national social security systems, none have ratified ILO Convention 102, the convention on social security minimum standards. While social protection is clearly on the radar in these countries, investment in and consolidation of life cycle and inclusive social protection systems is not yet a priority. Of the nine countries, only Fiji has ratified ILO Convention 190, the first international treaty to recognize the right of everyone to a world of work free from violence and harassment, including gender-based violence and harassment. Only the Philippines has ratified ILO Convention 189 on domestic workers, which defines the significant contribution of domestic workers to the global economy and promotes the realization of their human rights.

3.1.2 Challenges

Progress on human rights must be achieved in a socially just manner centred on core principles and obligations, including the equal enjoyment of rights by women and men.⁵⁷

Retrogression is to be avoided “... even in extreme conditions. Measures that would result in a deterioration in economic social and cultural rights are only permissible if they meet certain criteria. They must be temporary, legitimate in the sense that they are designed to contribute to the ultimate realization of human rights, reasonable, necessary, proportionate, non-discriminatory, protective of the minimum core content of economic, social and cultural rights, and designed and adopted consistent with the requirements of transparency, participation and accountability.”⁵⁸

There is, of course, a distinction between States being unable and unwilling to act. Yet as reported in 2011 by the independent expert on the question of human rights and extreme poverty, in response to the global economic and financial crisis at the time, “States cannot use the economic damage caused by the crises to justify actions or omissions that amount to violations of basic human rights obligations.”⁵⁹

In action on human rights commitments, States must ensure the active, free and meaningful participation and influence of rights-holders in decision-making. Consultative structures should operate at all stages of policymaking, from design to implementation. As rights-holders, individuals are entitled to have a say in policies that will impact their well-being, and this becomes even more important when assessing policies focused on those who experience multiple and persistent forms of discrimination in society and/or those experiencing poverty. Furthermore, specific measures must be put in place to “actively encourage and enable the participation of those experiencing structural discrimination”, such as informal workers, including migrant and refugee

workers; women and girls; persons with disabilities; and those who face discrimination based on ethnicity, religion, caste, and/or sexual orientation, gender identity and sex characteristics.⁶⁰ Issues around accessibility, access to information in appropriate forms, additional costs and avoiding barriers to participation are of core importance to ensuring non-discrimination and equality in accessing social and economic rights.

Another crucial consideration is how to ensure the dignity and autonomy of all rights-holders, which are inextricably linked to equality and non-discrimination. Recognition of and respect for dignity have a normative basis in human rights law, notably in the Universal Declaration and the ICESCR, and particularly in reference to the right to social security. In designing public policies, governments must ensure that they are “shame proofed” and respect individuals’ dignity and agency at all times throughout implementation.⁶¹ In social protection policies and programmes, this means, for example, avoiding an overzealous focus on determining whether individuals “deserve” benefits and support, and on policing the most vulnerable people based on broad assumptions around welfare fraud.⁶² This is particularly important during crises, when there is a dire need to quickly expand registration processes or eligibility criteria for existing schemes to reach people facing the worst impacts.

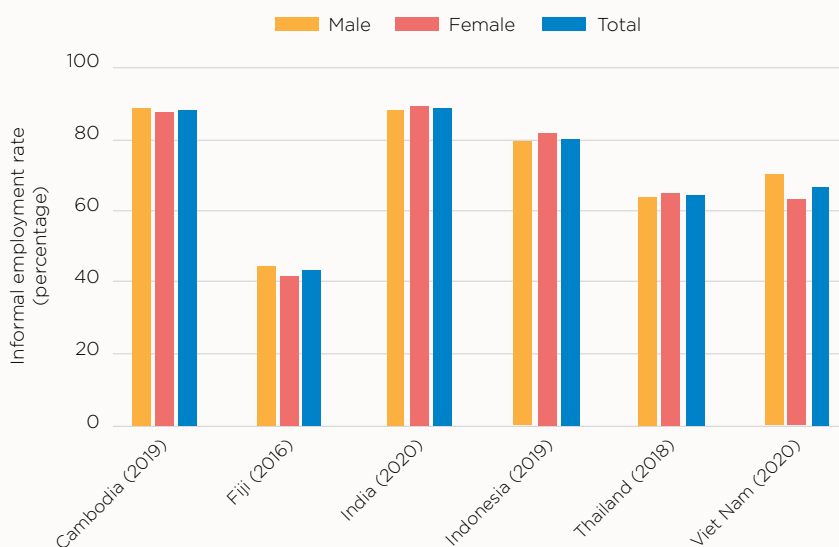
3.2 Protecting informal workers

Over two thirds (68.2 per cent) of employed people in Asia and the Pacific (1.3 billion people) are in the informal economy. Men are more likely to be in informal employment than women, at 70.5 per cent of all men in employment compared to 64.1 per cent for women.⁶³

Among the nine countries, of the six with available data, the share of informal employment ranges from a high of 88.8 per cent in India to a low of 43.6 per cent in Fiji (Figure 3.2). In Cambodia, Fiji and Viet Nam, employed men are slightly more likely to be in informal employment than women, but in India, Indonesia and Thailand, employed women are slightly more likely to be engaged in informal work than men.

Figure 3.2: Informal employment rate by sex, latest year available

Source: Various country labour force, employment and informal employment survey data from the ILOSTAT data catalogue (ILO n.d., <https://ilostat.ilo.org/data/>, indicator code: EMP_NIFL_SEX_RT_A), last updated 7 November 2021. Note: Figures were unavailable for Malaysia, Papua New Guinea and the Philippines.



Informal workers include those with very different characteristics in terms of employment status, income and sector of activities. They encompass wage workers without social protection or other formal insurance arrangements in both informal and formal sector enterprises, and the self-employed, such as street vendors and their contributing unpaid family members as well as daily labourers. Women workers and others who experience multiple and persistent forms of discrimination are often concentrated in the most precarious and poorly paid occupations within the informal economy, without any protection from labour laws or social benefits such as pensions, health insurance or paid sick leave.

3.2.1 Policy context

Workers may be exposed to informality because they are either outside the scope of labour laws and regulations or because, even if workers are legally covered, the law is not effectively implemented. Informal workers do not benefit from the effective implementation of weak normative frameworks that do not identify economic and social rights as legally binding.

Informal economy employees lack social security coverage otherwise gained through an employment relationship with contributions paid by an employer on their behalf (social insurance).⁶⁴ They typically have no access to sick leave or unemployment benefits and their access to health benefits is often precarious. Informal work can also mean the absence of other employment benefits such as annual paid leave or paid sick leave in case of need. Temporary workers, gig economy workers and agency workers are sometimes explicitly excluded from legal social security coverage. This is the case in India, for example, unless the terms of the employment contract stipulate such coverage.⁶⁵

For part-time work, some countries restrict social security eligibility among employees by fixing a minimum number of hours of work, with a direct impact on the effective protection of workers in part-time employment. In Indonesia, for example, freelance agency workers cannot legally work for more than 21 days a month and are not entitled to the same benefits as full-time permanent employees.⁶⁶ Indirectly, short hours of work resulting in

low levels of income may also lead to an exclusion from the scope of current social security laws if conditioned by a minimum level of earnings.⁶⁷

Non-explicit indirect exclusions resulting from the inability to meet the minimum qualifying conditions are more numerous than explicit exclusions but not as common as the absence of effective implementation of legal coverage.⁶⁸ The lack of effective implementation of laws and regulations is reflected in multiple circumstances that include the absence of employment contracts for employees. In India, Indonesia and Thailand, there is no mandatory legal provision that requires an employer to draw up a written employment contract with any employee. Other issues relate to financial constraints on the employer; heavy or inappropriate modalities for compliance, for which there may be large penalties, such as in India;⁶⁹ and a lack of awareness or a deliberate choice not to comply.⁷⁰

Other informal workers without labour relations – in other words, workers who do not work for an employer under an agreement, and are paid, managed and supervised by the employer – are largely not entitled to the same statutory employment rights, obligations and benefits as informal employees or workers in formal employment. Notably in Indonesia, Thailand and Viet Nam, labour laws fail to either define informal workers or include them in labour protections.⁷¹ Gaps relate to minimum wages, overtime pay, rest breaks, holiday entitlements and public holidays, paid sick leave, minimum statutory notice periods for employment termination, protection from discrimination and harassment in the workplace, and provisions for occupational safety and hygiene.

Protecting informal workers is critical for economically empowering women in the informal economy, where they are largely concentrated. In addition to having few or no statutory protections, informal workers are relatively more exposed than those in formal employment to very short hours of work for pay or profit, often as the sole available option rather than by choice, as well as to excessive hours of work. According to ILO estimates based on national household surveys, among all those employed in Asia and the Pacific, the rate of informality is highest among the marginally employed (who work less than 20 hours per week) at 85.1 per cent.⁷² The situation of women marginal workers in the region is the most critical, with 9.6 per cent of all women in informal employment spending less than

20 hours per week doing paid work compared with 2.1 per cent of women in formal employment.⁷³ The most likely reason is the time spent on unpaid work (to be further discussed in Section 3.5.2). Informal workers are also more likely to be exposed to long hours of work (52.2 per cent) than in any other region.⁷⁴ Both situations have negative consequences, including time-related underemployment, a potentially higher risk of working poverty where working hours are short,⁷⁵ exposure to greater health and safety risks, and work-life imbalances without due financial compensation for excessive hours.

Labour legislation in some assessed countries, including Cambodia and India, states that workers “without labour relations” have the same statutory employment rights as formal employees.⁷⁶ In reality, legal provisions in these countries do very little to bolster statutory protection for informal workers and continue to exclude vulnerable workers in many ways.

For example, India’s new Code on Social Security does not emphasize social security as a right. It makes arbitrary and ambiguous categorizations that will leave millions of the working poor out of its protections. Among other shortcomings, it fails to consider unemployment protections for unorganized workers, which are particularly important at times of great recession and crisis.⁷⁷ India’s Occupational Safety, Health and Working Conditions Code excludes many branches of economic activities, most notably, the agriculture sector, which employs more than 50 per cent of the total working population and has been extensively disrupted by the crisis.⁷⁸ Finally, the Industrial Relations Code prevents millions of informal workers from demanding their rights and entitlements from industry through explicit and covert changes to industrial relations, namely, confusing and ambiguous changes to the definitions of “employer” and “employee”, in addition to a restrictive definition of “worker” that excludes swathes of informal workers.⁷⁹

An additional concern in India has been the abolishment of labour courts at the district level. With only one or two industrial tribunals functioning in each state, workers are largely denied access to justice. Ultimately, these regulations, passed in 2020 without consultation with workers’ representatives or state governments, have dealt blows to labour protections at a critical time, leaving tens of millions of workers, and the vast majority of informal workers, even more precariously positioned than before.

3.2.2 Challenges and vulnerabilities

Pre-existing challenges

Worldwide, informal workers have faced a greater range of general and occupational risks than workers in the formal economy, reflecting their largely unprotected status and often inferior working conditions.⁸⁰ They are more likely to receive low, irregular incomes and belong to poor households, making them particularly vulnerable to dramatic collapses of income and losses of livelihoods.⁸¹ For many informal workers, savings are either non-existent or extremely limited. Self-employed and daily wage earners especially live hand-to-mouth.

The absence of social protection coverage makes informal workers and their families particularly vulnerable to shocks. Among the most vulnerable informal workers are those working in part-time and temporary jobs without social insurance, and in sectors of the economy that are not taxed or regulated by any form of government.⁸² Women, who are more likely to be contributing unpaid family workers, domestic workers and home-based workers in the informal economy, are also particularly vulnerable to risks and shocks (as discussed in Section 3.5.2).⁸³ In 2021, the ILO estimated that of the 38.3 million domestic workers in Asia and the Pacific, approximately 84.3 per cent are informal workers, many of whom are either internal rural-to-urban migrants or foreign migrants.⁸⁴

Extending social protection to informal workers is critical for them to withstand shocks and in realizing the right to social security for all. From this perspective, government protection of informal workers was inadequate even before the COVID-19 crisis.

COVID-19 impacts

The pandemic laid bare the precarious situation of many working women and men, especially in the informal economy. In April 2020, 988 million informal workers in Asia and the Pacific, 73 per cent of those in informal employment, were significantly impacted by global value chains grinding to a halt and by lockdowns and physical distancing measures. Work stopped and jobs were lost, devastating livelihoods.⁸⁵ An estimated 21.6 per cent reduction in income resulted, accompanied by a 14.4 per cent increase in relative poverty for informal workers and their families in the region in the first month of the crisis.⁸⁶ A study from Thailand found that with the economy shuttered, and most informal workers unable to rely on their usual sources of income, many did not have enough money to buy food and necessities (39 per cent). Many had insufficient income to care for

family members (33 per cent), pay motorcycle or car loan payments (19 per cent) or cover mortgages or rent (13 per cent).⁸⁷

In some cases, the crisis forced informal workers and their families to engage in negative coping mechanisms. A study on informal workers in Indonesia during COVID-19 found that common livelihood strategies included selling assets, borrowing money and using savings to compensate for reduced or lost income.⁸⁸ Many Indonesians also felt that they had no choice but to continue their jobs and become more innovative at work, in some instances risking their health. For many, regular handwashing, self-isolation and wearing masks or other personal protective equipment were unrealistic options. Waste pickers – the majority of whom are women – who handle contaminated materials without protective gear are a particularly vulnerable group.⁸⁹

3.2.3 Governments' COVID-19 fiscal stimulus response

For all nine countries, the primary means of protecting informal workers from the economic impacts of the COVID-19 crisis has been through social protection. Social assistance has been key, mainly in the form of cash transfers to the unemployed and those who have lost their jobs as a result of the pandemic but are not eligible for unemployment insurance. For example, in Thailand, such benefits were extended to individuals for three months (April to June 2020), covering 15 million workers.⁹⁰ Similar one-off cash benefits were extended to vegetable vendors, construction workers, rickshaw pullers, autorickshaw drivers and temporary staff at shops in India who lost their jobs.⁹¹ Fiji, Malaysia, Thailand and Viet Nam also implemented cash transfer schemes for informal workers who lost jobs in selected sectors.

Numerous labour activation measures and wage subsidy schemes have been deployed to support informal workers who have lost jobs. For example, from June 2020 under the new Pradhan Mantri Street Vendors Atmanirbhar Nidhi scheme, the Government of India extended Rs 10,000 (USD 135) loans as working capital to approximately 5 million street vendors to restart businesses hit by the pandemic.⁹² The Government of Cambodia allocated USD 64 million in May 2020 to cover wage subsidies and skills-training programmes for workers in the garment and tourism industries, paying 20 per cent of the minimum wages of those suspended from their jobs at hotels, guesthouses, restaurants and travel agencies.⁹³ The Government of Indonesia allocated IDR 10.2 trillion (USD 679 million) for cash-for-work schemes targeting 530,000 unemployed, poor and other vulnerable workers, particularly those in rural villages.⁹⁴



New normal-COVID-19. Photo: P. L. Tandon

Some governments have implemented cash transfer schemes specifically to support and retain internal migrant workers, with a few targeting both internal and foreign migrants, such as the Philippines. Its Bayanihan I and II programmes, for example, sought to reach all migrant workers, irrespective of their nationality, to “ease their burden and assist them back to their places of origin” during the travel ban.⁹⁵

Support for small-scale farmers has taken the form of cash and in-kind transfers and utility waivers. In India, the Government provided approximately 87 million beneficiaries of the Pradhan Mantri Kisan Samman Nidhi programme with top-ups of Rs 2,000 (USD 26.50) for three months from April 2020.⁹⁶ In Jammu and Kashmir, farmers were allowed a 50 per cent discount for a year on water and electricity bills and were exempt from stamp duties until March 2021.⁹⁷ In Thailand, there was a cash transfer of THB 5,000 (USD 150) per month for all registered farmers. It lasted three months (May to July 2020), covering 7.5 million farmers.⁹⁸

Minimal support for gig economy workers has largely focused on drivers. For example, new regulations imposed in India dictated that from November 2020, drivers in cab-aggregating networks would receive at least 80 per cent of the fare per trip, while the aggregator could charge the remainder as a commission.⁹⁹ Indonesia implemented a new wage subsidy Safety Programme specifically targeting bus, truck and taxi drivers, benefitting 197,000 recipients for three months.¹⁰⁰ Malaysia allocated RM 60 million (USD 13.7 million) to provide 120,000 e-hailing drivers with a one-off cash transfer of RM 500 (USD 125) in March 2020.¹⁰¹ While these minimal responses show recognition of gig economy workers as a real part of the workforce, they do not address the precarious position of such workers, which is due to a lack of government policy recognizing employment both inside and outside informal enterprises. They also do not address the gendered experience of working in the gig economy, which is becoming increasingly feminized. This is in part due to structural constraints related to work-life balance and women’s time poverty, including the notion that responsibility for unpaid care and domestic work rests with women.

3.3 Improving access to quality and affordable health care for at-risk groups

As the assessed countries are diverse, their health issues and systems vary greatly. They face some common challenges, however, namely, rapidly ageing populations and increasing demand for chronic care management.¹⁰² By 2025, close to half a billion people across the region will be aged 65 years or older. As the demand for chronic care outpaces that for acute care, the region's health expenditures are expected to grow at double the rate of the rest of the world.¹⁰³

Consumers already face limited availability of and barriers to quality health care, however, particularly primary care, which is important for countries with large and dispersed rural populations. As the major means of health-care provision in the nine countries, primary health care is the cornerstone for achieving universal health coverage against a backdrop of high health expenditure and ageing populations.¹⁰⁴ Levels of consumer trust in existing primary health-care providers vary by country. In Indonesia and Thailand, for example, consumers trust secondary and tertiary providers to manage their overall health care more than primary providers.¹⁰⁵ There are also strong and conflicting beliefs among consumers and health professionals about what various providers should do. Consumers throughout the region seek low-cost, personalized preventative care, while a majority of physicians across specialties believe that primary providers should be the single point of contact for coordinating all care.¹⁰⁶

Access to quality health care, including essential sexual and reproductive health services, is critical to women's empowerment across all aspects of life, including to engage in paid and unpaid work without jeopardizing their health and nutritional status. Still, in the assessed countries, women face challenges in accessing medical services, especially affordable, gender-sensitive health care. Women migrant workers and workers in the informal economy, in particular, lack services. In Fiji, non-emergency specialist care services were put on hold due to pandemic-related pressures on the health system, including the limited availability of hospitable beds and acute demands placed on health staff.

3.3.1 Policy context

Health systems in most assessed countries have been in transition in the last decade. Many have undergone important and widespread reforms. Governments have shown commitment to health in multiple ways and generally have achieved improvements.¹⁰⁷

Across the countries, there is a general recognition that providing health coverage for the "poor" requires tax-funded subsidies. Many governments have begun to implement social health insurance for the formally employed.¹⁰⁸ Thailand is the only country out of the nine to have adopted universal health-care coverage, as far back as 2002. Since then, the country has managed to cover close to 75 per cent of its population though its tax-financed health insurance scheme. It has seen significant declines in out-of-pocket health expenditures, from 34 per cent of total expenditure on health care in 2001 to 14.8 per cent in 2007 and 11.1 per cent in 2017.¹⁰⁹ Extensive geographical coverage of health care delivery, a comprehensive benefits package that is free at points of service, and the increased capacity of public health facilities are the main factors that have improved service use and benefits among low-income families and resulted in low unmet health needs. Innovative health initiatives are also being implemented in Thailand at the local level: The sin tax-funded Thai Health Promotion Foundation supports health promotion actions; the National Health Commission convenes the National Health Assembly as a platform for participatory public policy formulation; and the Healthcare Accreditation Institute supports quality improvement through local ownership, funding and accreditation. Such initiatives have been facilitated by strong national capacity to generate evidence on health policy and systems, manage changes and oversee effective implementation.¹¹⁰

A few of the other assessed countries, such as Indonesia, the Philippines and Viet Nam, have committed to extending universal access to quality and affordable health care to their populations, especially people unable to access formal employment benefits. Viet Nam has reached 87 per cent coverage while Indonesia is carefully managing expansion of its scheme. The Philippines continues to grapple with high out-of-pocket health payments.¹¹¹

For some countries, achieving universal access to quality and affordable health care is a long way off. In Cambodia, for example, providing access for the poor has been at the heart of recent health reforms. But without strong government policies supporting the development of social sectors, including health care, there has been rapid growth in disparate and largely unregulated private health-care providers delivering the majority of health services.¹¹² In the Pacific, Fiji and Papua New Guinea lag behind. Recent reforms have focused on tackling human resources for health and addressing the challenge of migrating health professionals, determining the appropriate degree of decentralization of decision-making and managing resources for increasing overseas medical referrals.¹¹³ In finalizing its decentralization model in 2013, Papua New Guinea reintroduced a policy of free primary health care for all, under its “getting back to basics” initiative.¹¹⁴

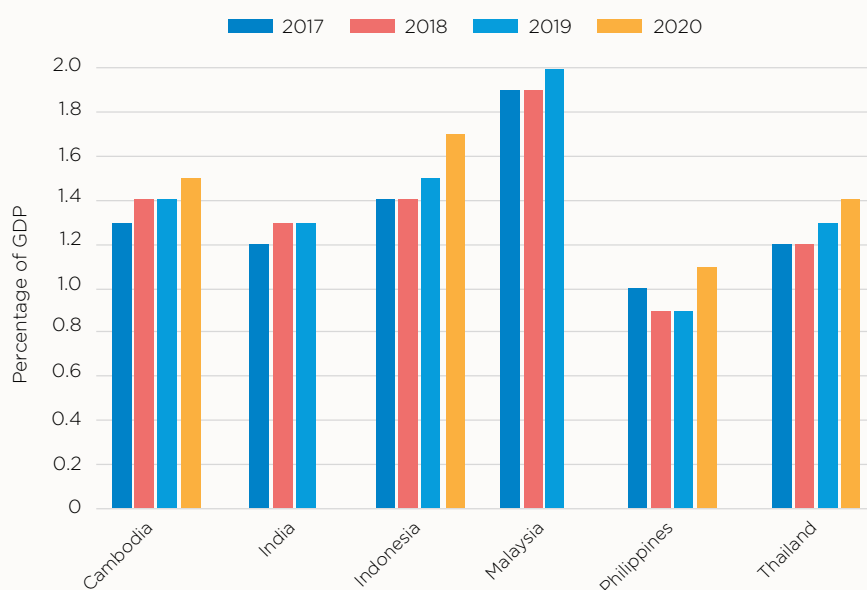
3.3.2 Challenges and vulnerabilities

Pre-existing challenges

Despite several assessed countries taking progressive steps towards realizing the right to health, several common challenges remain. Most importantly, health-care investments in the region are often inadequate and inefficient, with low levels of expenditure and weak health systems. Based on available budgetary data, investment in health in all assessed countries is 1.4 per cent of GDP or less (Figure 3.3). Heavy dependency on out-of-pocket spending makes health care a significant cost that many people, who are disproportionately in low-income households, cannot afford.¹¹⁵ In Cambodia, for example, 15 per cent of the total population has catastrophic out-of-pocket health expenditures, meaning they devote more than 10 per cent of their total monthly spending to health care.¹¹⁶

Figure 3.3: Government expenditure on health care as a percentage of GDP, 2017-2020

Source: Asian Development Bank Key Indicators Database (ADB n.d., <https://kidb.adb.org/>). Note: Budgetary data for 2017-2020 were unavailable for Fiji, Papua New Guinea and Viet Nam. Data on health spending for 2020 were unavailable for India and Malaysia.

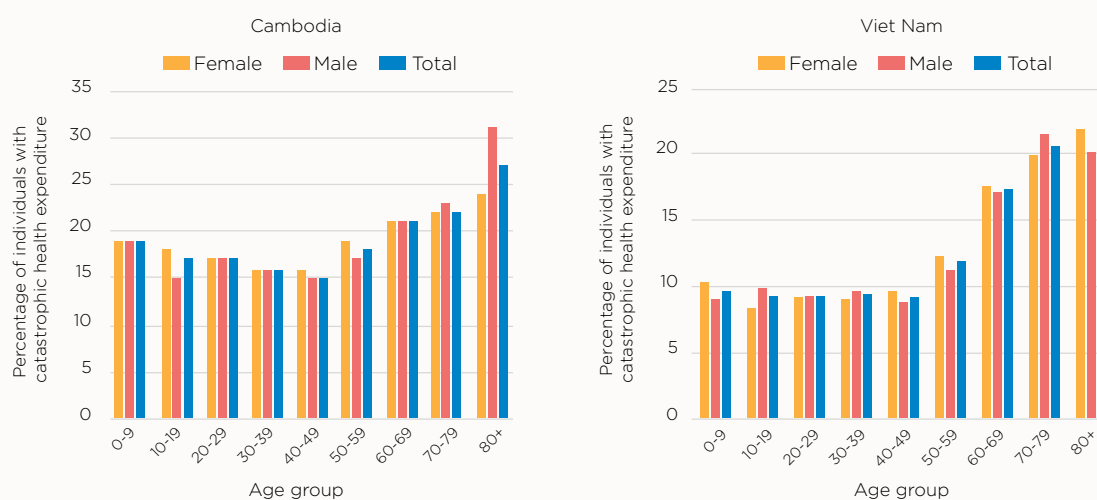


Real gender and human rights impacts result from not investing in affordable health care. In Cambodia, among older persons, who are generally more likely to have age-related illnesses and experience a disability, out-of-pocket expenditures on health are most common, experienced by 27 per cent of those aged 80 years and over (Figure 3.4).¹¹⁷ In Viet Nam, catastrophic health expenditures increase rapidly with age (from 60-plus years). In both countries, the proportion of women and girls with catastrophic health

expenditures increases at critical life course phases that are associated with sexual and reproductive health: first, during adolescence (10 to 19 years) when girls begin to menstruate and undergo significant bodily changes,¹¹⁸ and second, between the ages of 40 to 60 years, when women typically undergo menopausal and post-menopausal bodily changes. Yet further information to establish any causal link is not available.

Figure 3.4: Percentage of individuals with catastrophic health expenditure in Cambodia and Viet Nam, by age and sex

Source: Cambodia Socio-Economic Survey 2019-2020 and Viet Nam household living standards survey 2016.



There is limited access to sexual and reproductive health care in the assessed countries, particularly for young people, persons with diverse SOGIESC and people with disabilities. Despite increasing calls to integrate and prioritize these services in universal health coverage, they have remained a low priority and are largely provided by non-state actors.¹¹⁹ Regional and country-level data on government investment in sexual and reproductive health services are lacking, but in some countries, such as Indonesia, these services are not considered essential even in disasters.¹²⁰ Without an emergency budget for sexual and reproductive health care, women are unlikely to realize their sexual and reproductive health and rights.

The right to health contains both the entitlement to access sexual and reproductive health information and services, which encompass maternal, child and reproductive health, family planning, pre- and postnatal care and emergency obstetric services, and the freedom to control one's health and body, including sexual and

reproductive freedom.¹²¹ All nine assessed countries have addressed this right to some extent in national HIV/AIDS¹²² prevention, reproductive health, population, youth and education laws and policies.¹²³ Most have also enacted laws that ensure the right of all people to access services, including sexual and reproductive health services, free from discrimination. Service provision is restricted in some countries: In India, Indonesia and Malaysia, for example, regulatory barriers mean that government contraceptive services are generally not accessible for young, unmarried people.¹²⁴

In most of the nine assessed countries, young people aged 18 years and over are considered as having the legal capacity to consent to medical treatment, although some countries allow young people under age 18 to provide consent under certain circumstances.¹²⁵ For example, Thailand has introduced a policy enabling adolescents to give assent to being tested for HIV if they demonstrate sufficient maturity and understanding of its implications, and if testing is carried out in their best interest.¹²⁶ In



A health-care worker in Thailand.
Photo: UN Women/Ploy Phutpheng

2018, the Philippines introduced legislation that allows adolescents over age 15 to access an HIV test without consent from a parent or guardian.¹²⁷ A number of other assessed countries have also enacted or are proposing legislation to allow adolescents to access HIV testing without parental consent, including Cambodia, Fiji, India, Papua New Guinea and Viet Nam.¹²⁸ In many contexts, the legal age for consent for services is older than the age to consent to sex, meaning that sexually active young people may be required to obtain parental consent to access sexual and reproductive health services, creating a significant barrier for those who do not want to disclose sexual activity to their parents.¹²⁹

Legislative, policy and budgetary barriers intersect with sociocultural norms and religious beliefs that can contribute to sexual and reproductive health risks and harmful practices. These have significant implications not only for health but for education, poverty reduction and gender equality, for this and future generations.¹³⁰ In the last decade, some promising strategies have emerged that address damaging norms and taboos in order to improve young people's sexual and reproductive health. For example, the Philippines,¹³¹ Thailand¹³² and Viet Nam¹³³ have used participatory approaches to engage communities and enhance awareness and positive attitudes towards sexual and reproductive health. They have demonstrated significant improvements in young

people's knowledge and self-efficacy, and in some cases achieved behaviour change. Cambodia and Thailand have implemented a range of programmatic approaches to engage men and boys in addressing harmful gender norms by exploring links to physical and sexual violence.¹³⁴ Despite these examples, further research is needed in Asia and the Pacific to identify effective approaches to generating community support and overcoming sociocultural barriers.

COVID-19 impacts

The spread of COVID-19 across Asia and the Pacific has exposed gaps and deficiencies in the region's health systems, highlighting the weak implementation of normative frameworks to ensure the availability, accessibility, acceptability and high quality of health services for all.¹³⁵ The crisis has shown that government approaches such as the formulation of health policies, implementation of health programmes and adoption of specific legal instruments largely fail to realize the freedoms and entitlements contained in the right to health, as recognized in numerous international human rights instruments.

A key challenge highlighted by the pandemic is the lack of affordable health care across the region, and the limited capacity of health systems to respond to such an emergency, leaving individuals without treatment at

a critical time and rendering households vulnerable to falling into poverty.¹³⁶ Scope for advancing health security in the region is limited, which has spotlighted another reality: the importance of universal health coverage for ensuring accessibility in all dimensions.¹³⁷ Globally and in Asia and the Pacific, countries with universal health coverage, such as Thailand, have been able to better manage the health impacts of the pandemic and therefore the economic impacts as well.¹³⁸ Given the existing high levels of health care coverage for the Thai population, the Government was able to implement a decisive, coordinated response to COVID-19. With key fiscal response measures, the country's COVID-19 mortality rates remained below 2.5 per cent.¹³⁹

Even in the best cases, COVID-19 has overwhelmed health systems, making it harder for people to seek the medical care they need. Rapid assessment surveys on COVID-19 consequences in Asia and the Pacific have found that women are encountering either more or as many barriers as men to accessing medical care.¹⁴⁰ For example, in Cambodia, 24 per cent of women could not access medical care when needed, compared with 17 per cent of men.¹⁴¹ In Thailand, the figures were 27 per cent for women compared with 21 per cent for men. In addition, 60 per cent of women and 56 per cent of men in the region have experienced longer wait times to see a doctor since the start of the pandemic.¹⁴² This is on top of increased violence against women and girls, with physical, mental and emotional health consequences demanding increased health services (see Section 2.1).

3.3.3 Government COVID-19 fiscal stimulus response

All nine assessed countries have made budget allocations for health infrastructure in order to boost virus testing or COVID-19 treatment (Cambodia, Indonesia, the Philippines), construct emergency hospitals and medical equipment (Papua New Guinea), increase general public health investments (Fiji, India, Malaysia, Thailand, Viet Nam) or create a vaccine fund (Malaysia, Viet Nam).

Several governments have made provisions to cover the cost of COVID-19 health expenses for all, including those without health insurance. In Thailand, the National Health Security Office covered all public and private medical costs of those infected with COVID-19, effective from 5 March 2020.¹⁴³ In Viet Nam, the Government offered free treatment to all COVID-19 patients without any co-payments.¹⁴⁴ In the Philippines, government health providers covered individuals' COVID-19 health expenses up to a maximum value of PHP 22,449 (USD 442) between February and April 2020.¹⁴⁵

The remainder of fiscal response measures for improving access to health care have overwhelmingly taken the form of support for health insurance, which largely excludes informal workers. Some governments, such as in India, have allowed free coverage of COVID-19 treatment for people with insurance or have fully reimbursed people with insurance for COVID-19 costs.¹⁴⁶ Others, such as in the Philippines, have expanded financial assistance to provide for individuals with other "urgent medical and burial needs".¹⁴⁷

Some countries have expanded coverage to specific groups with insurance. For example, India enlarged its Pradhan Mantri Garib Kalyan package to cover insured health-care workers, including community health workers, for 90 days from March 2020.¹⁴⁸ This was later extended to September 2020 and expanded further to cover private doctors, eventually benefitting over 2.2 million insured health-care workers. The Government of Indonesia allocated IDR 3 trillion (USD 200 million) to finance contributions to its national health insurance scheme for 30 million non-salaried workers.¹⁴⁹

Other measures unrelated to covering the costs of health care include those aimed at managing the physical barriers to accessing medicines due to lockdown restrictions. For example, to prevent people from going to health facilities multiple times and exposing themselves to the virus, particularly those considered "high risk", government health insurance facilities in Hanoi, Viet Nam committed to dispensing enough medicines for patients with chronic illnesses to last at least two months.¹⁵⁰

3.4 Expanding social protection

Social protection is one of the most powerful tools for governments to reduce inequality, social exclusion, vulnerability and poverty. It is an essential pillar of redistributive policies, especially when combined with progressive taxation (see Section 4.1.1 for a discussion on taxation policy priorities in the assessed countries). By promoting solidarity between those who are active in the labour market and those who are not, between the rich and poor, and between present and future generations, social protection ensures an adequate standard of living

throughout the life cycle. It mitigates risks and shocks while contributing to human dignity, equity and social justice.¹⁵¹ Inclusive and gender-responsive life cycle social protection systems should include core programmes such as universal child benefits, maternity benefits, unemployment benefits, disability benefits and old-age pensions, at a minimum. While these schemes are not gender neutral, they ensure protection for all women, men, girls and boys throughout their lives. Social protection is also important for political inclusion, empowerment and the stable development of democratic institutions under the rule of law.¹⁵²

Globally, COVID-19 has shown that strong social protection and health-care systems are critical to protecting societies in unpredictable situations. Decades of underinvestment had left most countries completely unprepared for the pandemic. Only one in six countries worldwide was spending enough on health; only a third of the global workforce had adequate social protection; and, in more than 100 countries, at least one in three workers had no labour protections such as sick pay.¹⁵³

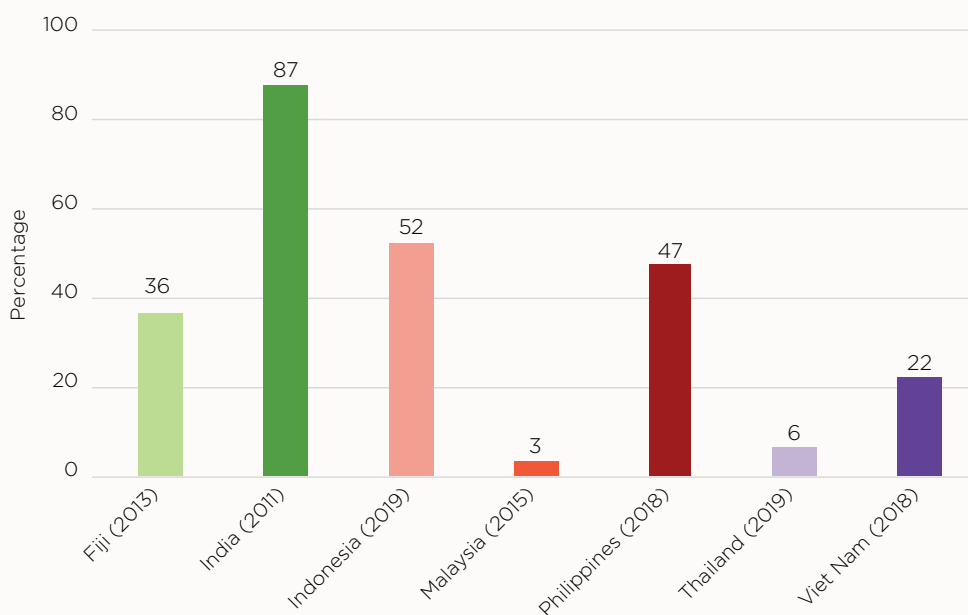
A core component of broader stimulus and support packages typically includes significant short-term income support that can be adequately financed. Therefore, countercyclical investments by governments in social protection are considered a good practice, as shown in many high-income countries that are investing 5 to 20 per cent of GDP in stimulus packages. The rationale is that ensuring greater consumption in the economy will curtail the depth of oncoming recession and reduce the risks of social tensions, thereby allowing countries to recover more quickly.¹⁵⁴

3.4.1 Policy context

In low- and middle-income countries, including in Asia and the Pacific, a rights-based approach to social protection is largely missing, with the concept of “the poor” and “non-poor” dominating social protection thinking and planning. In reality, most people in low- and middle-income countries are living in poverty, with per capita consumption below USD 5 or USD 10 (in purchasing power parity or PPP terms).¹⁵⁵ In the majority of assessed countries with available data, the poverty headcount ratio at USD 5.50 a day (2011 PPP) is above 20 per cent (Figure 3.5). In Indonesia, it is above 50 per cent, and in India, it is as much as 87 per cent.

Figure 3.5: Poverty headcount ratio at USD 5.50 a day (2011 PPP), latest year available

Source: World Bank Development Research Group, <https://data.worldbank.org/indicator/SI.POV.UMIC?end=2019&locations=CN-KH-FJ-IN-ID-MY-MM-PG-PH-TH-VN&start=2011>. Data are based on primary household survey data obtained from government statistical agencies and World Bank country departments. Note: Data were unavailable for Cambodia and Papua New Guinea.



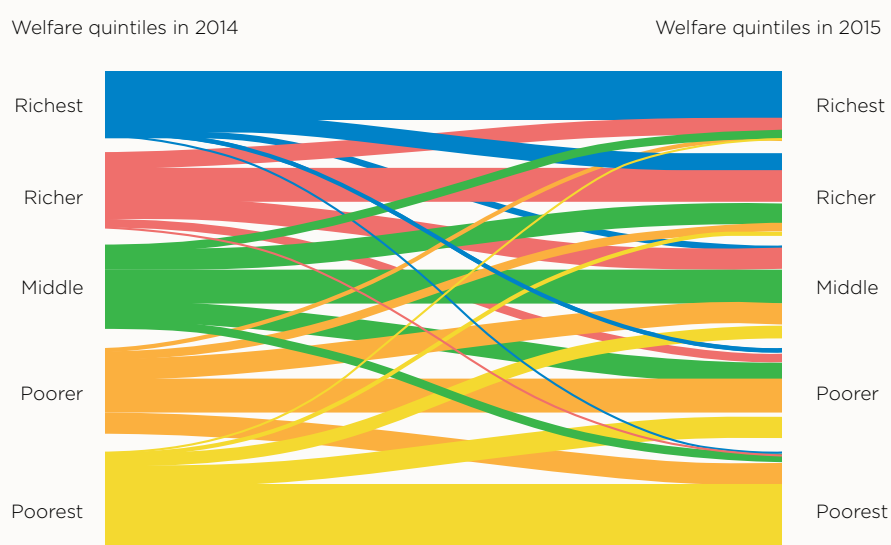
Furthermore, individual and household incomes and consumption are highly volatile as a result of risks and challenges or attempts to respond to livelihood or other opportunities. Taking the example of Indonesia, Figure 3.6 indicates changes in the ranking of households in the country over one year. The diagram shows where households were ranked across consumption quintiles, from poorest to richest, in the initial year and then one

year later. It reveals significant volatility in consumption with a high proportion of households moving among quintiles over a very short time, including to and from the poorest quintile. For example, only 48 per cent of households with children that were in the poorest quintile in 2015 had been in the poorest quintile in 2014. There are also households in the highest quintile falling into the lowest quintile.

Figure 3.6: The movement of households across consumption quintiles in Indonesia, 2014 and 2015

Source: Analysis of panel data sets in Indonesia from Gelders and Abu-el-Haj 2018.

Note: Analysis includes households with children.



The implications of high levels of poverty and dynamic incomes are twofold. First, the vast majority of people in low- and middle-income countries would benefit from social protection. Second, accurately targeting a fixed group called “the poor” is extremely difficult, since those at the bottom of the wealth distribution constantly change. Crises such as the pandemic likely worsen large variations in income.

Given the dynamic nature of poverty, most modern social security systems offer universal coverage to citizens to address risks and challenges across the life cycle, in line with provisions set out in the Universal Declaration on

Human Rights, other international social and economic rights instruments and ILO recommendations.¹⁵⁶ Universality can be achieved either through a single tax-financed design or a combination of tax-financed and contributory (social insurance) mechanisms. Most modern, comprehensive systems exhibit this “multitiered” design (Box 3.1). In high- or middle-income countries with such systems, the largest schemes tend to include child, old-age and disability benefits. But inclusive systems that are gender-responsive also establish a range of other critical life cycle measures for those of working age, such as unemployment, maternity and paternity, and sickness benefits.

Box 3.1: Multitiered systems for universal coverage

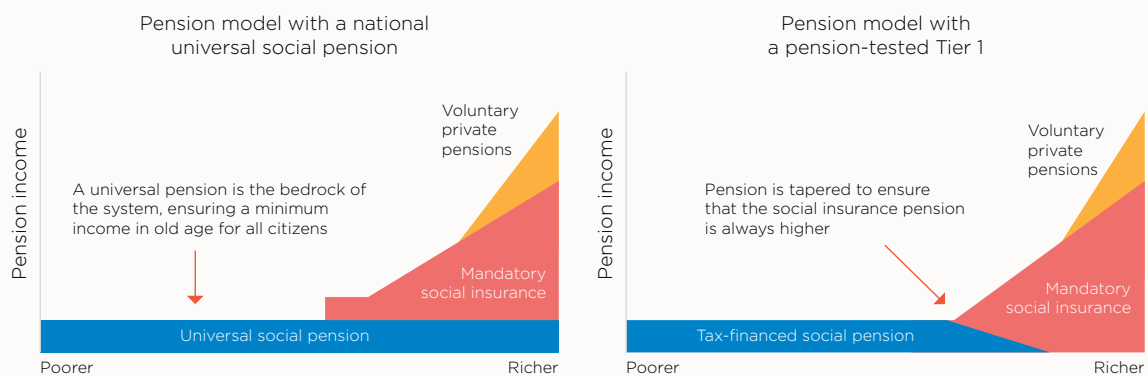
Although all benefits across different “branches” of social security can be multitiered, this approach is most common for pension systems, as has long been promoted by the ILO.¹⁵⁷ An ideal pension system, depicted in Figure 3.7, might consist of the following:

- Tier 1: An adequate, guaranteed pension (social pension) financed from general taxation that can be either universal or “pension tested”
- Tier 2: Mandatory social insurance paying higher pensions for those who pay into social insurance
- Tier 3: Voluntary private (supplemental) pensions for those who wish to make additional contributions¹⁵⁸

The guaranteed Tier 1 benefit can be designed universally, as a social pension, or it may be “pension-tested”, meaning the social pension is only paid to those who are not enrolled in a mandatory social insurance system (usually because they cannot afford contributions). This pension-tested design provides an alternative to poverty targeting that is both fairer and administratively simpler. All that is required is to maintain data on who is registered in the social insurance system; everyone else receives the social pension. A further feature of pension-tested systems is that, as social insurance membership grows, the size of the population receiving tax-financed benefits and the budget required to finance the system should decline over time.

Figure 3.7: Depiction of ideal pension systems with a universal (left) or pension-tested (right) Tier 1

Source: Development Pathways



A national constitution that incorporates the right to social security can guide policymaking by serving as part of the normative framework. This can contribute to strengthening the social contract by garnering the support of a large majority of citizens.¹⁵⁹ There are different degrees to which any country can incorporate this right in its constitution. For example, a country can identify the right to social security as “fundamental” (and justiciable) or “aspirational” (not legally binding). In a 2014 study on the presence of economic and social rights in national constitutions globally, 67 per cent of 195 constitutions incorporated the right to social security. On average, 41 per cent of these are justiciable and 27 per cent are aspirational. Of the 23 constitutions covered in Asia and the Pacific, excluding small island developing States such as Fiji and Papua New Guinea, over 80 per cent refer to “standard social rights”, including the right to social security, yet fall below the global average in terms of justiciability.¹⁶⁰ Regional outliers are Malaysia, which has no economic and social rights in its Constitution, and the Philippines, which enshrines a wide range of justiciable rights.¹⁶¹

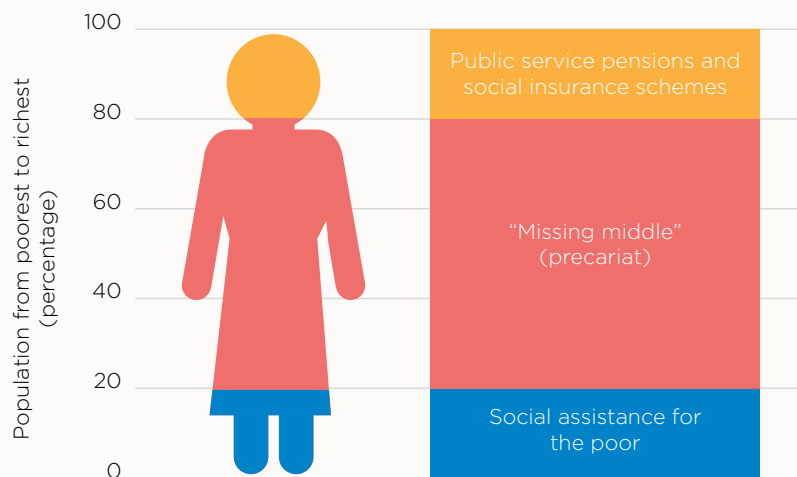
3.4.2 Challenges and vulnerabilities

Pre-existing challenges

Despite rapid socioeconomic growth over the past decade, most assessed countries have weak and fragmented social protection systems and no social protection floor.¹⁶² Such systems exclude a large portion of the population from the social security system, often referred to as the “missing middle” (Figure 3.8). People in this group largely operate in the informal economy and live on low incomes, making them vulnerable to shocks and risks of different types, and ultimately to experiencing poverty. The term “precariat” aptly describes their situation, underlining their need to access social security to build resilience and reduce insecurity.¹⁶³ In several countries, a large percentage of the population experiences poverty and vulnerability (Figure 3.5), which has spurred tax- or donor-funded social protection schemes targeting the poor.¹⁶⁴

Figure 3.8: The social protection model found in many countries in Asia and the Pacific

Source: Development Pathways.



About half of the region’s population has no social protection coverage.¹⁶⁵ Only a handful of countries have comprehensive systems to address risks and shocks across the life cycle and with relatively broad coverage. Women generally are less protected than men as a result of their overrepresentation in informal and vulnerable employment. Furthermore, most poverty-targeted schemes fail to reach the poorest due to complex inclusion criteria (Box 3.2) and substantial targeting errors. Strikingly, even the best-performing poverty-targeted schemes in the region exclude approximately half of

those they intend to reach.¹⁶⁶ Maternity, unemployment, sickness and disability benefits remain the preserve of workers with a formal job, meaning that women, who are less likely to be in the labour force to begin with and more likely to engage in informal work, are less likely to be covered.¹⁶⁷ Coverage of formal pension systems is also relatively low and benefits are often insufficient to cover basic needs.¹⁶⁸ Women tend to contribute less to pension schemes, again due to their overrepresentation in informal and vulnerable employment.¹⁶⁹

Box 3.2: Complex targeting and selection criteria in social assistance schemes

Complex criteria for programme inclusion and targeting measures – for example, a mix of poverty and categorical targeting, or a mix of proxy means testing and community-based selection – often make it difficult to keep benefit provision transparent, more so in times of crisis. Moreover, gaps in information suggest minimal public dialogue on the adoption of such measures. It is not clear whether intended beneficiaries understand the criteria for entitlement or if “non-beneficiaries” understand why they are not included.

Table 3.1: Examples of complex targeting and selection criteria

Country	Programme	Targeting and selection criteria
Cambodia	IDPoor	Temporary cash transfers to poor households identified using a hybrid proxy means test and community-based selection process
Philippines	Pantawid Pamilyang Pilipino Program (4 Ps)	Conditional cash transfers to households with children aged 18 years and under and/or pregnant women living in poverty, identified using a proxy means test

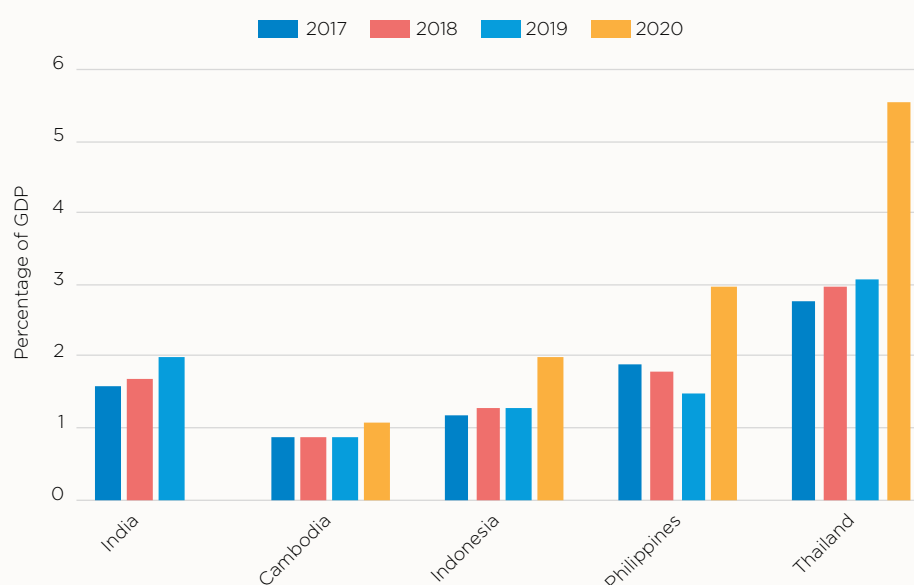
Note: In addition to being complex, poverty-targeting mechanisms can be relatively expensive to implement. Kidd and Athias (2019) found that national implementation of Indonesia’s proxy means test in 2015 cost USD 100 million.

Low coverage is strongly related to underinvestment in social protection, with achieving universal social protection yet to become a priority for policymakers throughout Asia and the Pacific. Accordingly, public expenditure on social protection is lower than in most other regions albeit with significant variation across countries.¹⁷⁰ In the three years leading up to the COVID-19 pandemic, public spending on social protection, excluding health care, in all assessed countries with available

budgetary data fell below 3.5 per cent of GDP (Figure 3.9). All showed increased investment in 2020, with Thailand having by far the biggest increase, to 5.6 per cent of GDP from 3.1 per cent in 2019. But investment remains below both the regional average (7 per cent) and the global average (11 per cent). Some countries, including Cambodia, Indonesia and the Philippines, continue to spend 3 per cent of GDP or less on social protection.

Figure 3.9: Government expenditure on social protection, excluding health care, as a percentage of GDP, 2017-2020

Source: Asian Development Bank Key Indicators Database, <https://kiddb.adb.org/>. Note: Budgetary data were unavailable for Fiji, Malaysia, Papua New Guinea and Viet Nam. Data on social protection spending for 2020 were unavailable for India.



The situation suggests that assessed countries have not made enough effort to invest in universal social protection systems. This undercuts States' obligations to fulfil rights by adopting "the necessary proactive fiscal policy measures to ensure the full realisation of human rights as expeditiously as possible" and "to finance the provision of universal public services essential for guaranteeing rights that are financially and geographically accessible, acceptable, and of good quality".¹⁷¹

COVID-19 impacts

The COVID-19 pandemic has brought these gaps into sharp focus and forced a reckoning for social security systems in Asia and the Pacific and across the world.¹⁷²

The crisis has shown that we are "all in the same boat". Poverty in any of its dimensions is something that we could

all experience at some point in the life cycle, and therefore we could all benefit from access to social protection.¹⁷³ UNESCAP estimates that as many as 93 million "near poor" in Asia and the Pacific may be pushed into poverty due to the pandemic-caused economic contraction. With drastically changing income distributions within countries, as many as 56 million people who were not poor may become "near poor" and vulnerable to falling into poverty.¹⁷⁴ Gender poverty gaps are also predicted to deepen, with 105 poor women for every 100 men over the age of 15 years expected to live in extreme poverty.¹⁷⁵ A prevailing focus on the "poor", however, is preventing governments from recognizing the structural failings linked to poverty and the collective inability to put in place proper social and economic policies to address it.¹⁷⁶ This has a stark impact on social protection policies and system designs, and in turn, social protection responses to crises.

Furthermore, the crisis has shown that social protection policies and institutional infrastructure in place prior to a crisis are the main determinants of how well a system can offer meaningful mitigation and corrective measures.¹⁷⁷ Governments have introduced a range of new relief measures, including significant steps to support workers and the general population. As possible, they have built on existing social protection schemes. In the assessed countries, however, existing systems split by social insurance and poverty-targeted social assistance programmes have created gaps, leaving the majority of people without access to social protection. As such, existing systems could only do so much, and only for a limited number of people.

3.4.3 Government COVID-19 fiscal stimulus responses

As articulated earlier (Section 2.3), the main policy priorities in the fiscal response to the COVID-19 pandemic in all nine assessed countries are related to social protection and jobs. Trends suggest that the crisis has sparked a significant increase in investment in social protection (Figure 3.9). While increases vary considerably, none of the countries reduced investments in the midst of the crisis. Notwithstanding this trend, it is not yet clear if these investments will stand over time – and whether they signify a progressive shift towards more inclusive social protection or are temporary measures to address some risks for those hit hardest by the pandemic.

Despite increased investment, social protection responses have shown that fragmentation is a major and persistent issue facing social protection systems across the assessed countries. The integration of contributory and non-contributory schemes has been particularly limited. Many countries have assembled a patchwork of benefits in response to a single crisis. Many responses, including both contributory and even some non-contributory schemes, are tied to being employed or in some form of paid work.

Some common trends can be observed in the types of coverage extended and who received them. Most social assistance schemes, both new and expanded existing programmes, were time-bound, lasting for three or six months. They were implemented in 2020, with some extended until the end of the calendar year but concluding before the region's worst wave of the pandemic.¹⁷⁸ Data from UN Women's Rapid Gender Assessments in the region suggest that women benefited less from government cash relief than men.¹⁷⁹ In Indonesia, 16 per cent of women reported receiving government cash transfers compared to 23 per cent of men. In the Philippines, the figures stand at 16 per cent of women compared to 32 per cent of men.

Thailand is an exception, with women reporting higher rates of receipt (13 per cent) compared to men (9 per cent).

Another trend has been the apparent lack of expanded or additional schemes specifically for persons with disabilities. They likely faced higher disability-related costs and greater disadvantages linked to lockdown measures, such as steeper barriers to accessing health care.¹⁸⁰ Exceptions include India, where the existing disability allowance for those classified as “below the poverty line” (based on an outdated 2012 census) was increased, albeit temporarily, from Rs 500 per month (USD 6.74 in 2020 nominal prices) to Rs 1,000 (USD 13.50 in 2020 nominal prices).¹⁸¹ In other countries, such as Indonesia, persons with disabilities were targeted as part of temporary social assistance to broader groups of “vulnerable persons”. It is not yet clear if these changes are temporary or will impact future social protection for persons with disabilities.

3.5 Prioritizing women's economic empowerment and the care economy

This section focuses on issues that deeply impact women's lives and work yet are not national priorities. It integrates discussion on women's economic empowerment, the care economy, and finally violence against women and girls as a human rights violation and pervasive barrier to women's empowerment and gender equality overall.

Advancing gender equality and women's empowerment underpins the success of not just SDG 5 on gender equality but all 17 SDGs. Women's engagement in both paid and unpaid work has been and will continue to be vital in ensuring the well-being of families and societies at large. Yet due to an entrenched exclusion of gender considerations from economic paradigms, governments fail to prioritize actions to address unpaid care and pervasive violence (emotional, physical, sexual, psychological and economic),¹⁸² even though these determine other aspects of women's lives, including access to paid work.

A discussion of women's economic empowerment entails recognizing their contribution to the care economy. As described by UN Women, “The care economy entails the production and consumption of goods and services necessary for the physical, social, mental and emotional well-being of care-dependent groups, such as children, the elderly, the ill and people with disabilities, as well as healthy, prime working-age adults. Care-related economic production activities are wide-ranging, including both direct and indirect services and production of goods.”¹⁸³ Women make indispensable contributions to the

Women innovators at the forefront of COVID-19 recovery efforts in India.
Photo: UN Women/Deepa Alex



functioning of the entire “visible” economy and yet their work is most often unrecognized or “invisible”, undervalued and underpaid. Recognizing and supporting the provision of care in all its forms, be it paid or unpaid; emotional, physical or financial; or childcare, elder care or long-term care for people unable to provide self-care, is an important starting point for women to have equal and accessible opportunities for decent work and pay.¹⁸⁴

The structural imbalances imposed by gender and class in the care economy, which is mostly informal or unpaid in the assessed countries, means that access to decent working conditions and hours depends on a woman’s socioeconomic background and ability to “transfer” the unpaid care workload to someone else, at a cost. The person absorbing such care work is typically another woman from a lower-income household. Women from very low-income households, however, are not only more likely to be in informal, underpaid work with no job protections or access to affordable health care but also lack financial means to transfer their unpaid care workload onto another person. It is futile to attempt to realize women’s economic empowerment by increasing labour market participation rates without recognizing the other types of work women do. A narrow conceptualization

of economic empowerment has been to the detriment of women globally, as they work more hours in total but with lower pay compared to men and with less time for rest.¹⁸⁵ This occurs in both the formal and informal economies in the form of “motherhood penalties”, with new mothers working longer hours due to childcare demands and yet less able to access sufficient income due to reduced hours in paid work. The importance of accessing social protection and minimum income security for those engaged in essential but often unpaid care work is imperative. So is creating a supportive policy environment for all caregivers.

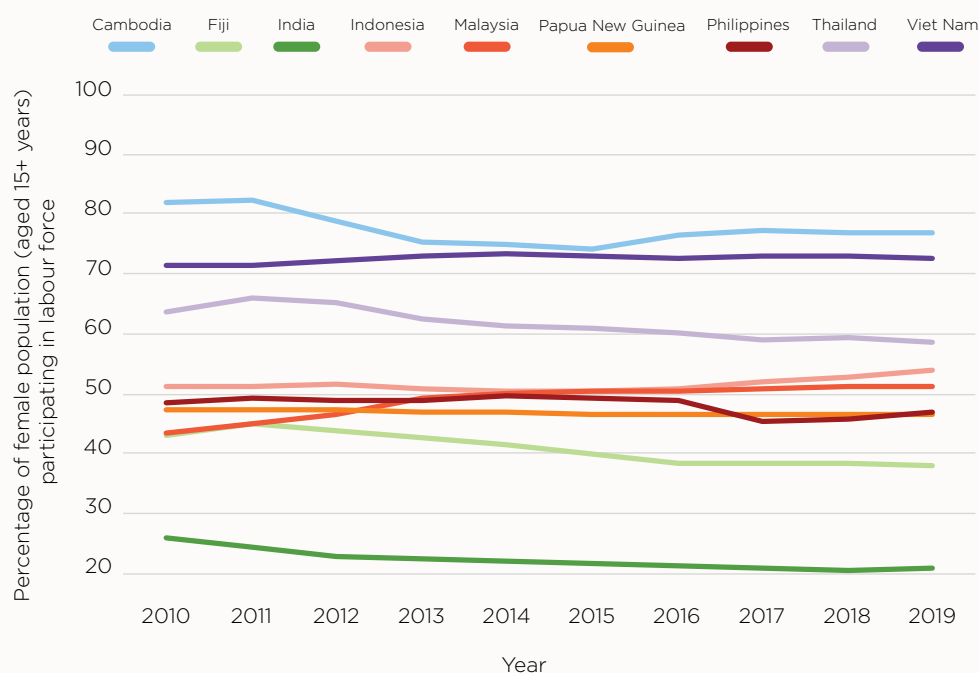
3.5.1 Policy context

Labour market: Overall, the female labour force participation rate varies greatly among the assessed countries (Figure 3.10), although for the majority, it has remained relatively low despite significant economic growth. In India, for example, considered an economic giant, the female labour force participation rate has steadily fallen from just 26 per cent in 2010 to 21 per cent in 2019, reflecting a mass exodus of over 23 million women from the labour market.

The key determinants of women’s labour force participation include not only the availability of economic opportunities but the opportunity cost of work (including dependent care, housework and foregone leisure) as well as social costs (stigma, mobility and norms), wages and wage gaps, and the work environment (location, flexibility, discrimination, violence and harassment, and opportunities for growth and advancement).¹⁸⁶ The situation in India, for example, can be explained by widespread labour market practices such as gender wage gaps and discriminatory recruitment policies in the private and informal sectors and the lack of safety in workplaces. These are strong disincentives for women to remain in the labour market, particularly when faced with cultural challenges in meeting domestic unpaid care obligations and coping with mobility restrictions. Labour market policies in most assessed countries are not yet gender-responsive, as there is limited understanding of the contextual determinants or push and pull factors for women participating in the labour market.

Figure 3.10: Female labour force participation rate as a percentage of female population (aged 15+ years) participating in labour force, 2010-2019

Source: World Bank Development Research Group, <https://data.worldbank.org/indicator/SL.TLF.CACT.FE.ZS>.
Data retrieved from the ILOSTAT data catalogue (ILO, n.d., <https://ilostat.ilo.org/data/>) on 15 June 2021.



Despite efforts to achieve gender parity in educational attainment, women and girls confront systemic gendered barriers once they transition to employment. These push them towards lower-skilled, worse-paid jobs compared to men. Globally and in Asia and the Pacific, employment segregation by gender is still prevalent. Across the globe, women are more likely than men to work in agriculture (37 per cent of all employed women compared to 33 per cent of all employed men) and services (47 per cent of all employed women compared to 40 per cent of all employed men).¹⁸⁷ Women are underrepresented in higher-skilled industries in science, technology, engineering and math (STEM) and are overrepresented in unskilled informal sectors and among unpaid workers. In Asia and the Pacific, women account for about one third of the total workforce but for 76 per cent of all unpaid work, 46 per cent of wage employment and 43 per cent of informal employment.¹⁸⁸ This echoes the global pattern.

Across Asia and the Pacific, many women are self-employed, including those who run micro-, small and medium enterprises in the informal economy. They are outnumbered by men in formal businesses and entrepreneurship. Female representation in senior corporate positions remains low across the globe. Female entrepreneurs in Asia and the Pacific generally

exhibit lower levels of productivity than men, mainly because they have fewer productive inputs.¹⁸⁹ In Indonesia, for example, there is a stark contrast in profitability between female-owned and male-owned businesses – output per worker is 6 per cent lower among female-owned firms.¹⁹⁰

Care economy: Women make up 65 per cent of the global care workforce.¹⁹¹ Care work entails both paid and unpaid dimensions. Significant proportions of paid care work fall in the informal economy, involving childcare workers, supportive pre-school and school care staff, community health workers, domestic workers and long-term care workers. Pre-school and schoolteachers and health-care support staff (for example, nurses) are also disproportionately women. The majority of care work, however, is performed on an unpaid basis in homes. Women and girls in Asia and the Pacific spend up to 11 times more of their day on unpaid care and domestic care work than men and boys, an average of 4.4 hours per day.¹⁹²

While long-term care – such as elder and palliative care – has not been a policy priority, there is a growing need for investing in these services. Asia and the Pacific faces increasing life expectancy and falling fertility rates while having the highest population densities in the



Women in Kechara Soup Kitchen (KSK)'s Empowerment Program prepare cookies to sell and generate income in Kuala Lumpur, Malaysia. Photo: Kechara Soup Kitchen

world.¹⁹³ Traditionally, care for older persons has been within the family domain, shouldered by women and children, but with the increasing complexity of care needs and changing socioeconomic demands, including the push to increase the share of women in the labour force, familial care is no longer feasible. Public financing of long-term care systems continues to be limited in the region, particularly in terms of quality institutional care and geriatric health-care services.¹⁹⁴ While there is insufficient evidence for the region, the absence of long-term care systems is likely having an impact on the well-being of older women with longer life expectancies than men. Many are less likely to receive appropriate care even as they continue to provide care to others over their entire lifetime.¹⁹⁵

Violence against women and girls: Violence against women and girls encompasses a range of violations of their bodily, psychosocial and economic rights,¹⁹⁶ many of them deeply embedded in cultural contexts and socially normalized. This makes it difficult to identify, address and altogether eradicate violence. While all assessed countries have ratified CEDAW and recognize the 1995 Beijing Platform for Action, which calls for action on 12 areas of concern, including violence against women and girls, policies and investments have yet to match the commitments made. A fundamental issue in

the region comes from complex, diverse and dominant social and religious laws and customs that contest and often override civil and personal laws. These prevent violent actions and practices from coming under the purview of criminal justice codes. This leaves a lack of political and social consensus on adopting and enforcing laws to protect women and girls from common forms of violence, such as child marriage, intimate partner violence, forced marriage dissolution and denial of property ownership, to name a few.

The lack of a supportive policy environment is particularly devastating when violence against women and girls is increasing in parallel with deepening economic and social stress.¹⁹⁷ In the ASEAN countries in particular, laws tend to not include a detailed definition of violence that captures the different manifestations of it (i.e., physical, sexual, psychological and economic), opening the way for judicial discretion and gender stereotyping in decision-making.¹⁹⁸ In particular, marital rape as a form of intimate partner violence is still considered a “non-criminalized crime” in some countries due to unclear legal frameworks establishing rules of sexual consent (for example, in Cambodia and Malaysia) and legal provisions allowing marriage to serve as an “effective pardon” for rape (for example, in the Philippines).¹⁹⁹



A woman holds food distributed by Foodbank Viet Nam.
Photo: Foodbank Viet Nam

3.5.2 Challenges and vulnerabilities

Pre-existing challenges

Informal labour market: Overrepresented in the informal economy (Figure 3.2), many women workers are likely to receive low, irregular incomes and belong to poor households, making them particularly vulnerable to dramatic collapses of income and livelihood losses.²⁰⁰ Women workers in the informal economy typically have no access to employment rights and statutory protections, including social security or provisions for a safe working environment. They are relatively more exposed to very short hours of work for pay or profit and to excessive hours of work, both paid and unpaid (see Section 3.2.2 on the challenges and vulnerabilities informal workers face).

Business and agriculture: For women in business, investment and productivity are limited by poor access to land, formal financial services, and information and communications technology. Inheritance laws and traditions tend to disfavour women in land ownership, particularly where actual land inheritance follows cultural norms. Although the writing of wills can help direct assets towards daughters, parental preferences shaped by prevailing norms often discriminate against girls, as has

been the case in Cambodia and Fiji, for example.²⁰¹ Most countries have “community of property” legal regimes that protect the wife in cases of divorce, usually splitting marital property equally between the spouses.²⁰² Women are, however, disfavoured in the crucial use of property as collateral when applying for productive loans. In many countries, land tenure acts as the main collateral to acquire business loans. Despite great strides in microfinance in rural areas, studies across the world still show that rural female-headed households are less likely to have received credit in the last 12 months.²⁰³ In Indonesia and Viet Nam, the combination of small plots, insecure land rights and binding credit constraints limits women farmers’ ability to use agricultural inputs.²⁰⁴

Care work: In most assessed countries and indeed the world, unpaid care and domestic work predominantly remain outside the scope of traditional labour relations discourse and social policy, despite being critical to the functioning of economies. This occurs through the ongoing maintenance of the workforce and enormous investment in bringing up future generations of workers. In other words, women in most assessed countries have historically subsidized the costs of social care, even as countries continue to ignore the care economy as a policy or fiscal priority. The International Trade Union Confederation showed that investing 2 per cent of GDP in

the health and care sectors, just above current levels, could generate substantial increases in overall employment. This would create 11 million jobs in India and nearly 2.8 million in Indonesia. It would also help to reduce gender gaps with significant proportions of new jobs going to women.²⁰⁵

There is widespread consensus in research and policy evaluations that women's disproportionate shouldering of unpaid care work constitutes a root cause of their economic and social disempowerment. Huge gender gaps in unpaid care work time translate into parallel gaps in paid work time and systematically generate gender inequalities in multiple market outcomes, including the employment gap, horizontal and vertical jobs segregation, earnings and wealth gaps as well as disparities in political representation and decision-making.²⁰⁶

Pervasive cultures of violence: The incidence of violence against women and girls in Asia and the Pacific is drastically undercounted. As such, administrative data on reported incidents cannot be accepted as an accurate metric.²⁰⁷ Globally, data are collected primarily through surveys but often unevenly and irregularly, making it difficult to measure the magnitude of violence in low and middle-income countries and regions. Studies from across the region, however, confirm that deep-rooted patriarchal cultures in many assessed countries discourage recognition of many forms of violence, particularly in homes, thus leading to underreporting.

The lack of safety in public spaces and workplaces is a key determinant of women's lower labour force participation rate.²⁰⁸ Violence at home extends to violence in the workplace as well. Being overrepresented in the paid care economy, particularly domestic work, where violence and harassment are ubiquitous, women are routinely exposed to abuse and exploitation.²⁰⁹ Personal or dependent care workers are also vulnerable to domestic violence due to the extended time spent inside the home.

It is important for women to have a safe space to work or to provide care at home. It is equally important that they can safely, promptly and efficiently access justice when they have been wrongly abused or exploited. Yet access to justice for most women in Asia and the Pacific is limited, and in some instances, unavailable. As discussed earlier, inherent contradictions in social laws and official justice systems are intertwined, leading to an absence of direct legislation, and sustaining oppressive laws and gender discriminatory attitudes in the justice system.

COVID-19 impacts

Jobs and income losses: The COVID-19 crisis hit women particularly hard as they make up the majority of those most vulnerable at work and often bear the brunt of increased pressures at home. The pandemic clearly demonstrated the more fragile hold that women, especially informal workers, have on the labour market in Asia and the Pacific. In April 2020, among informal workers significantly impacted globally, meaning they experienced a stoppage of work or lost jobs, 42 per cent of women workers were in high-risk sectors compared to 32 per cent of men, making women more vulnerable to income losses and falling into poverty.²¹⁰

The lack of resilience among women-run micro-, small and medium enterprises during the crisis, due to less inventory, smaller client bases, fewer cash reserves and more limited credit options than larger companies, was exacerbated by their lower access to financial services and assets, information and communication technology, and business networks, which are more readily available to men. All these challenges were more pronounced for self-employed women, notably those in agriculture or informal employment, or running micro-, small and medium enterprises, such as food stands or tailoring services.²¹¹

As well as being more likely to lose jobs and income, and therefore their livelihoods, women in Asia and the Pacific were also less likely to receive social protection.²¹² In part, this is because women dominate informal economic activities. They are also more likely to be engaged in unpaid care and domestic work, both of which have increased. New data have shown that increases in unpaid work and job and income losses are among the factors that may be spurring higher rates of mental health conditions among women, such as stress and anxiety.²¹³

States' reliance on informal and unpaid care: The COVID-19 crisis changed societal perceptions of the value of caregivers and care workers, disproportionately women, many of whom are now classified as "essential workers". Moreover, the extent to which national economies rely on women's unpaid and underpaid work became blatantly apparent.²¹⁴ Yet the care economy still entered an even deeper state of crisis during the pandemic. Even as paid and unpaid care work became indispensable and intensified, there were no changes to wages or protections to match the increased significance of such work, and little to no rest time provided.

The pandemic dramatically exposed deficits and inequalities in access to and provision of care that had been hidden in plain sight for decades. It showed not only that care is critical but also that women pay the price for it. The vast amount of unpaid and poorly paid care and domestic work that women have always done in homes and communities was the backbone of the COVID-19 response. Emerging evidence from the Philippines indicated that unpaid care and domestic work increased among both women and men, with women responsible for fewer but more time-consuming tasks than men, such as cleaning, cooking and physical care for children.²¹⁵ Women are also at the forefront of the paid health-care workforce, performing vital health services, sometimes at high risk to their own health. Globally, women are 70 per cent of health workers and, in most regions, upwards of 80 per cent of nurses and social care workers, roles that have meant prolonged contact with sick patients and higher COVID-19 infection rates.²¹⁶

COVID-19 lockdowns and social distancing restrictions impacted the dynamics of the existing care economy. Persons who had previously relied on paid domestic workers to fulfil their care responsibilities (usually from wealthier households) could no longer transfer the burden to others outside of their households. Care work also intensified due to extended school closures and children spending more time at home. For many parents, this meant exiting the labour market to care for them. Women caring for dependents were not only more likely to leave their jobs during the pandemic than men but were less likely to later regain employment.²¹⁷

Moving forward, boosting women's entry into paid work will have limited positive effects on their empowerment unless addressing the deeply gendered challenge of unpaid care and domestic work becomes a policy priority. Meaningful economic empowerment requires linking paid and unpaid spheres of economic activity and challenging the invisibility and lack of recognition of unpaid care and domestic work and the disproportionate load borne by women.²¹⁸

Increase in violence against women and girls and new forms of violence: The “shadow pandemic” starkly revealed the pervasiveness of gender-based violence within homes, sexual harassment in workplaces and the normalization of harmful practices such as child marriage. It has also exacerbated newer forms of violence through digital media and potentially invasive technology.

According to a UN Women brief on Asia and the Pacific from 2020, several countries in the region reported “dramatic” increases in domestic violence, even as avenues to access critical health and law and order services declined due to lockdown restrictions.²¹⁹ Lockdowns and more time spent at home increased women's exposure to perpetrators.²²⁰ In addition, the transition to remote work and learning raised the amount of time women spent online and increased their exposure to digital violence.²²¹ The dearth of prior data on violence against women and girls, however, complicates policy responses and obfuscates the impact of COVID-19.

3.5.3 Governments' COVID-19 fiscal stimulus response

As highlighted in Section 1, it is difficult to formulate a nuanced picture of whether COVID-19 responses incorporated gender considerations without disaggregated information on beneficiaries. From a policy design perspective, however, the UNDP-UN Women COVID-19 Gender Response Tracker clearly shows that the response in Asia and the Pacific did not pay enough attention to the gender-differentiated impact of the pandemic, particularly on unpaid care (Figure 2.6).²²² Social protection programmes must promote substantive gender equality, including gender considerations in programme design and implementation. This means recognizing the multiple forms of gender-based discrimination, addressing different gender-related needs, and at the very least avoiding the perpetuation of existing gender constraints. Steps forward can include gender-responsive eligibility criteria, for example, in accounting for intrahousehold dynamics and the distribution of work and care responsibilities. Avoiding requirements that disproportionately disadvantage women are also important.

The few pandemic response measures deployed to prioritize women's economic empowerment and the care economy were primarily social protection measures. No fiscal stimulus measures were found to boost referral services and access to justice given the reported increase in violence against women and girls. The main reported responses were through pre-existing hotlines and non-governmental interventions.²²³

In India, under the Pradhan Mantri Jan Dhan Yojana, the national financial inclusion programme, women account holders were granted cash transfers of Rs 500 (USD 6.50) per month for three months (April to June 2020). This benefitted 200 million women, an acknowledgement that women were most adversely affected by job and income losses in the hard-hit sectors in which they are predominantly employed.²²⁴

India introduced two one-off cash transfers directed at Anganwadi and accredited social health activist (ASHA) workers, who are female community maternal and child health workers recognized as the "foot soldiers" of the country's health system. They have been on the front lines of the country's fight against COVID-19 in rural areas.²²⁵ A longstanding refusal to recognize this all-women workforce, however, has resulted in classifying members as "honorary workers" or volunteers who are denied minimum wages, leave and other conditions that work entails.²²⁶ In August 2020, the Indian Government announced a one-off payment of Rs 1,000 (USD 13), eventually reaching 50,000 Anganwadi and ASHA workers in Dehradun, and another for ASHA facilitators worth Rs 2,000 (USD 26). While this recognized the increased demands that workers and facilitators faced, it fell short of acknowledging that their work is already underpaid and undervalued. The State referred to this payment as an "encouragement allowance" as opposed to a wage or top-up, a form of sugar-coating reflecting discriminatory assumptions around women as the embodiment of care service providers.

Many assessed countries launched COVID-19 stimulus packages that included specific relief for micro-, small and medium enterprises, including grants, loans, credit guarantees, and tax and social security contribution waivers. Although none of the measures considered for this report aimed specifically at women-run enterprises, women entrepreneurs may have seen benefits. For example, they may have been recipients of refunded unemployment insurance premiums for wage subsidies, such as in Thailand.²²⁷ They could have been eligible for utility grace periods, such as in the Philippines.²²⁸

Similarly, although no support measures specifically targeted female-headed households, they may have benefitted from emergency relief packages for households suffering from the economic toll of the pandemic, such as poverty-targeted household cash transfers or rent deferrals. For example, a female-headed household in India may have indirectly benefitted from the increased transfer value of the National Social Assistance Programme social pension.²²⁹ In Thailand or Viet Nam, where there are some provisions for tax-financed universal life cycle benefits, female-headed households may have been indirectly impacted by the spillover effects of benefit increases. Pensions received by individuals can be critical for funding household expenditure.²³⁰



4. Additional considerations: fiscal priorities and policy options for economic recovery

Government adherence to human rights obligations is fundamental to achieving gender equality and the empowerment of women and girls. Yet fiscal and economic policy decisions too often reflect historical and deep-rooted gendered power inequalities that run through the institutional, political and societal make-up of countries. According to the guiding principles on assessing the impacts of economic reforms on human rights, States should ensure that “economic reforms should prevent any kind of discrimination based on gender, promote transformative gender equality and human rights impact assessments should always include a comprehensive gender analysis”.²³¹ This chapter applies a human rights and gender lens to countries’ historical and current fiscal policy priorities, including demonstrated preferences in fiscal space, taxation and fiscal consolidation policies. These have set priorities during the COVID-19 crisis and will likely shape upcoming fiscal and economic reforms. The discussion draws on available evidence and refers to overarching global or regional trends where necessary to make the case for considering human rights and gender equality.

These considerations will become particularly significant in coming years when the pandemic is expected to

become endemic, assuming that access to vaccines improves and populations achieve a minimal level of herd immunity. This will allow governments to adopt longer-term economic recovery measures that are gender-responsive, fiscally just and sustainable. As witnessed in previous crises, such as the 2008–2009 financial crisis, longer-term measures are likely to have far greater impact on vulnerable demographic groups compared to fiscal stimulus measures that have largely consisted of emergency, time-bound injections of resources into existing social protection and health-care systems, and limited support to households and individuals.²³² The crisis is in some sense an opportunity to invest in more inclusive systems and expand coverage gaps that have left individuals and societies as a whole very much unprepared.

With the world, including Asia and the Pacific, at a crossroads, it is critical to consider historical precedents for the recent and ongoing crises. A retrospective approach helps to gauge actions that States can and should adopt for rebuilding their economies, and fiscal policies that should be avoided if they are to adhere to human rights obligations and progress towards gender equality and SDG targets.

One option is to repeat the mistakes of the past by exacerbating worsening inequalities through contractionary fiscal consolidation, mainly austerity measures. An alternative is to take necessary measures to build equitable societies and economies, such as through progressive taxation and increased investment in social protection, health care and other essential services that are vital for economic and social rights, women's rights and gender equality.²³³

4.1 Fiscal space: pre-existing inequalities in government priorities

States' human rights obligations require them to continuously and progressively strive for the full realization of economic and social rights, such as the right to health and social security. This necessitates fiscal space and adequate investments in quality social services and inclusive systems that support the empowerment of women, girls and other marginalized groups.²³⁴ While there is no universal definition of "fiscal space", the Office of the United Nations High Commissioner for Human Rights (OHCHR) appropriately frames it as a human rights issue, referring to it as "... the resources available to governments, through domestic revenue generation, in addition to unconditional/concessional loans and development aid, to ensure that the necessary resources are available to respect, protect and fulfil human rights as well as remedy for human rights violations".²³⁵

Fiscal space is a matter of gender, social and economic justice. Gender inequalities have long shaped the fiscal space made available for meeting core human rights obligations for all, irrespective of age, gender, disability, residence and employment status, and including rights to social security and health. Yet fiscal space is more often justified as "the room in a government's budget that allows it to provide resources for a desired purpose without jeopardising the sustainability of its financial position or the stability of the economy".²³⁶ Such definitions mask the defining function of political will in the allocation of public resources. They assume "economic neutrality" in decision-making, where fiscal space is purely a function of economic factors such as GDP per capita, the growth rate, the budget deficit, external debt servicing requirements, etc..²³⁷

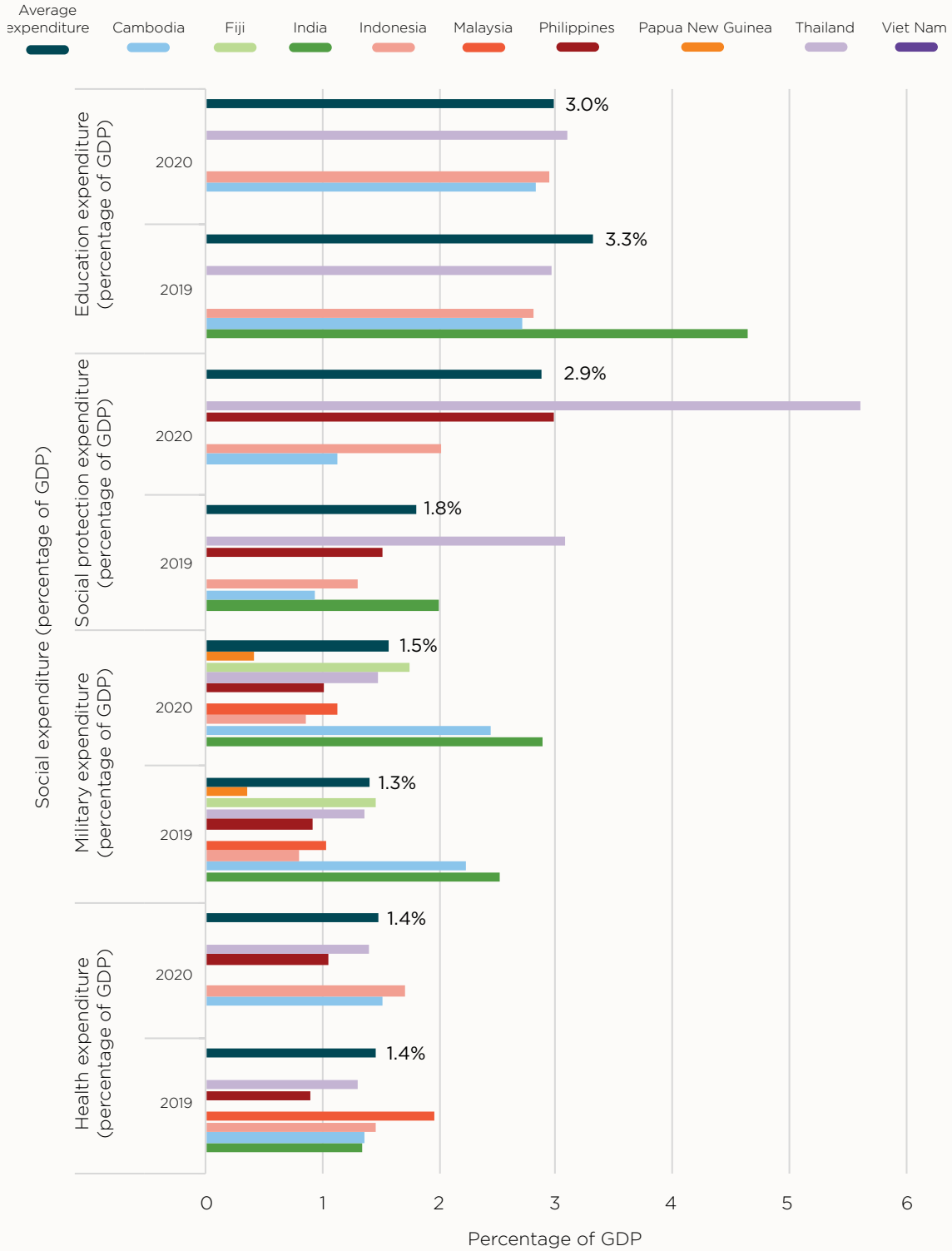
A clearer definition would be "the financing that is available to government as a result of concrete policy actions for enhancing resource mobilization".²³⁸ Here the power dimensions can be better inferred, in that appropriate policy actions, adopted when vested political interests and priorities allow, precede government resource allocations, thereby establishing a "prioritization hierarchy" in public spending.²³⁹

The hierarchy in governments' demonstrated priorities can explain chronic underinvestments in sectors critical for protecting the intrinsic rights of all, based on international human rights norms.²⁴⁰ Given that the reprioritization of public spending is usually politically contentious and difficult, it is challenging even in times of crisis for States to act in accordance with the magnitude of socioeconomic and health shocks experienced by their populations.²⁴¹

As discussed in Section 3.3.2, government investments in health are far from adequate. Many countries invested fewer available resources in health care than in other key sectors in 2019 and 2020, even falling below military expenditure as a percentage of GDP (Figure 4.1). In 2019, India spent 2.5 per cent of GDP on its military compared to only 1.3 per cent on health care. In 2020, it increased its military expenditures to almost 3 per cent. In 2020, Cambodia committed 2.4 per cent of GDP to military expenditures and only 1.5 per cent to health care. While investments in social protection are somewhat higher, in some countries, these resources are spent on social assistance for the poor that is usually low in quality and expensive to administer (as discussed in Box 3.2).²⁴²

Figure 4.1: Total budget expenditure on education, social protection, defence (military) and health pre- and post-COVID-19, as a percentage of GDP

Source: Asian Development Bank Key Indicators Database, <https://kidb.adb.org/>, and World Bank World Development Indicators Database, <https://databank.worldbank.org/source/world-development-indicators>²⁵¹ Note: No data were available for Viet Nam. Limited data were available for Fiji, India, Malaysia, Papua New Guinea and the Philippines.



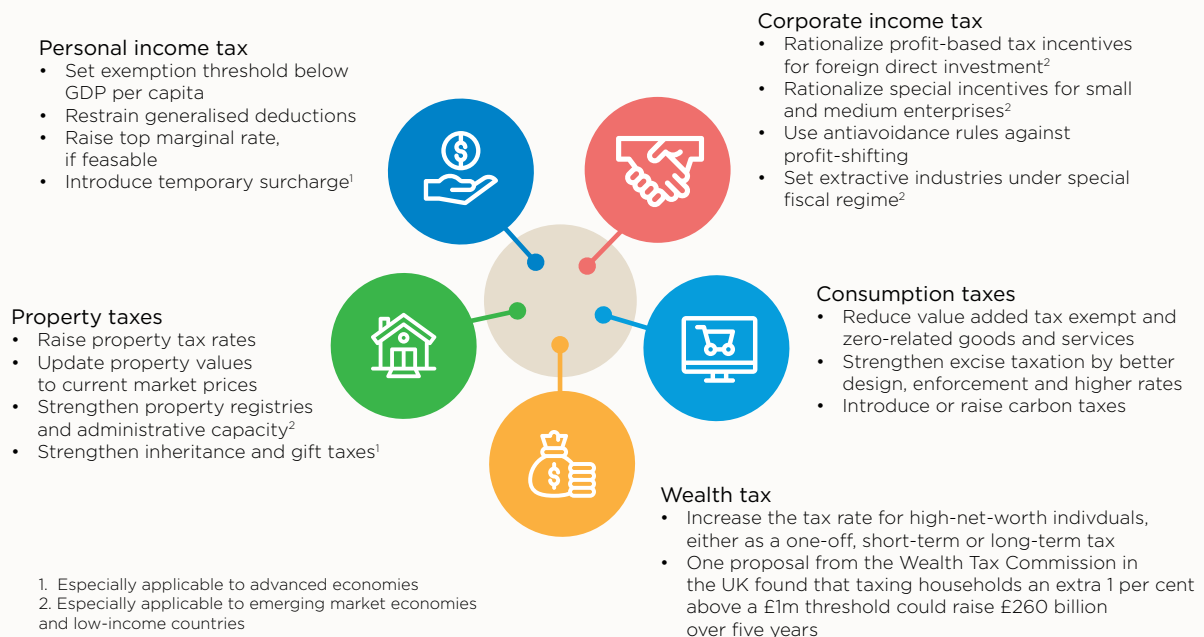
The following sections show how fiscal priorities reflect deeply gendered power inequalities within each country but also between countries and institutions, as indicated by loan conditionalities during crises. There are two takeaways to consider. First, resource mobilization priorities are intricately shaped by existing gender norms and social hierarchies around who should be valued, who should benefit and what activities should be valued. Second, the precedent set by “uninformed” fiscal and economic policy choices during periods of normalcy will inevitably lead to even more detrimental outcomes for women and girls and groups that are more vulnerable during a crisis.

4.1.1 Taxation policy priorities

An important component of fiscal space is generating domestic revenues to realize the intrinsic rights of all, based on international human rights commitments. In this, taxation is essential for funding essential services and support, including social protection. It is also vital for encouraging the equitable distribution of wealth and building the resilience of marginalized and/or vulnerable groups. Recognizing the important role of taxation in economic recovery, the IMF in 2021 outlined a range of options for countries to increase taxation following the COVID-19 crisis (Figure 4.2).²⁴³ Options will differ based on country circumstances and debt-servicing requirements that may be mandated by external donors or international financial institutions.

Figure 4.2: Options for reforming taxation to raise additional revenues to invest in social protection

Source: Kidd et al. 2022, adapted by Development Pathways from IMF 2021b.



An important issue is whether taxes are raised in a fair and just manner. In various parts of the world, feminist organizations have attempted to track the implications of fiscal injustices that translate into gender, social and economic injustices, such as through regressive taxation, tax evasion and illicit financial flows. These practices lead to the unregulated concentration of wealth in the hands of a few private corporations or individuals, mainly men. This in turn skews the availability of public resources for investments benefitting marginalized people, including women and girls, persons with disabilities, migrants and refugees, and all identity-based minorities.²⁴⁴

Existing taxation systems have hurt those who are already more vulnerable, making them pay higher proportions of their incomes as taxes to the State even as they are unable to reap benefits from quality social services or social protection schemes.²⁴⁵ Regressive taxation, particularly through reliance on indirect taxes such as value added taxes on consumption goods, are popular in Asia and the Pacific. Such policies produce an unequal distributional impact as they do not discriminate between high- and low-income consumers and impose a disproportionate weight on the bottom income quintiles. Regressive consumption taxes affect women more, as these drive up the prices of food, fuel and essential household commodities.²⁴⁶

Progressive taxation avenues are generally weak in the region. The rates of direct taxes, such as on income, wealth and corporations, tend to be low, a problem compounded by weak collection mechanisms and poor compliance.²⁴⁷ Especially in countries with high levels of corruption and the collusion of vested private and political interests, there is little political will to build effective taxation systems and ensure transparency in public spending. According to the first ever global *State of Tax Justice* study, conducted by the Tax Justice Network in 2020, India is currently losing over USD 10 billion worth of annual taxes due to corporate tax abuses by multinational corporations but also through private tax evasion in the country, including via illicit financial flows to offshore banks.²⁴⁸

Progressive taxation is important for expanding fiscal space for universal social protection, health care and education. It can also be a gender-responsive policy action that enables taxation systems to work for women and girls.²⁴⁹ Progressive systems increase solidarity and equality (Box 4.1), with the wealthier members of society, usually men, who can afford to pay more taxes and may have even made profits during the crisis, taking on the greatest responsibility.²⁵⁰ In recent history, however, progressive taxation and increases in social sector investments have been uncommon. This has been attributed to the dominance of liberalization and deregulation to attract foreign capital and encourage domestic private investments to drive economic growth.²⁵¹

Box 4.1: The role of social solidarity in progressive taxation

Progressive taxation and social solidarity, a core pillar of universal social protection, are inextricably linked. Social solidarity enables redistribution through progressive taxation and is an outcome of such redistribution.²⁵²

Adequate investments in social services and social protection create a “virtuous cycle” of trust between the public and the State and build strong public institutions (Figure 4.3). Universal social protection measures entail higher social spending, which can be achieved through progressive taxation on income and wealth and by corporations paying their fair share of taxes. In other words, there are higher taxes for wealthier members of society.²⁵³ These public revenues can then be redistributed fairly and equitably through universal social protection and essential services. This creates a willingness on the part of taxpayers, who are also recipients of social benefits, to give away part of their incomes and ideally, gains from properties and other capital so governments can continually invest in social sectors.²⁵⁴

Figure 4.3: Simple depiction of the social contract

Source: Development Pathways



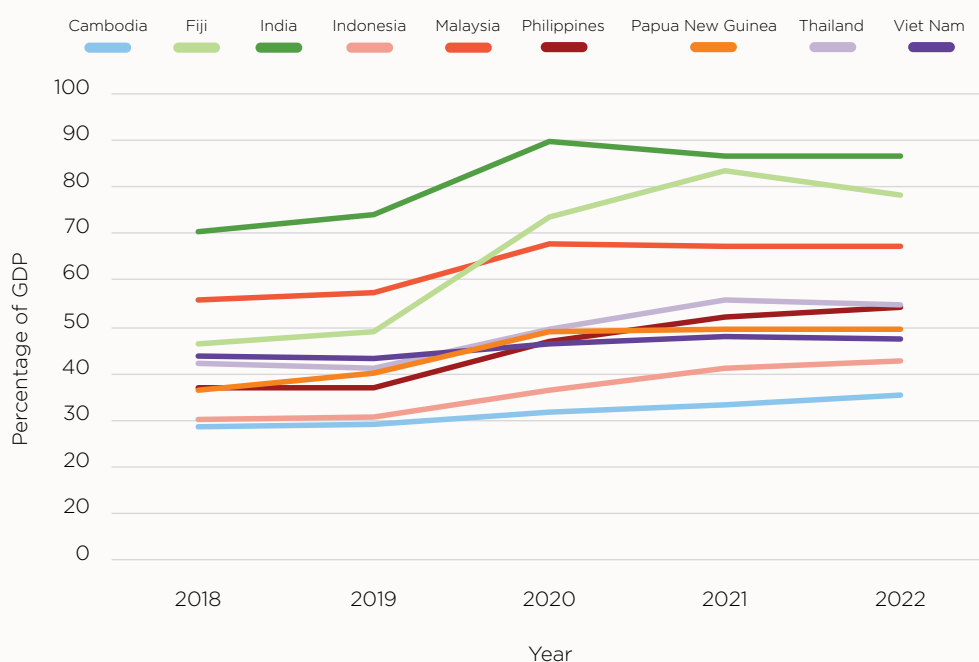
4.2 Fiscal austerity: potential injustices in economic recovery

Fiscal consolidation refers to the rules and tools that governments use to manage fiscal policy – for example, in setting limits on debt and expenditure levels relative to public revenues – based on an overarching rationale of achieving fiscal responsibility and debt sustainability.²⁵⁵ Higher national debt-to-GDP ratios can signify fiscal unsustainability, indicating large financing gaps and reliance on debt financing, rather than progressive taxation and other less risky forms of raising public funds,

for government programmes including social protection, health care and other essential services.²⁵⁶ Higher debt-to-GDP ratios can increase the compulsion to adopt severe fiscal consolidation measures such as fiscal austerity, which entails the shrinking or curtailment of fiscal space for public spending. In 2021, India (86.6 per cent), Fiji (83.6 per cent) and Malaysia (67 per cent) had the highest debt-to-GDP ratios among the assessed countries (Figure 4.4).

Figure 4.4: Government gross debt as a percentage of GDP over time

Source: IMF 2021b.



The main lenders in the region are international financial institutions such as the IMF, but increasingly, China and domestic and international private capital markets are lending in emerging market economies. While it is premature to assess government actions in Asia and the Pacific, there are indications that fiscal austerity will likely be adopted, due to loan conditionalities imposed by lenders. The IMF, for example, has already put in place Article IV Agreements (Obligations Regarding Exchange Arrangements) with countries that include austerity budgets. Analysis completed by Oxfam in 2021 showed that

85 per cent of the loans given by the IMF for responding to the COVID-19 crisis (73 out of 85 governments) included anticipatory plans for fiscal austerity as soon as the pandemic was under control.²⁵⁷

The United Nations Independent Expert on debt in October 2021 rightly emphasized that the burden of debt “is a human rights issue”. Loan conditionalities are among the main reasons for countries adopting austerity, despite the risk of crippling essential services, including for water, food and even vaccines in response to the COVID-19

pandemic.²⁵⁸ The situation mirrors the aftermath of the 2008–2009 crisis, when early calls for expansion of social sector spending by the IMF were soon followed with a push for fiscal austerity, not just for recession-hit Europe but also for the emerging economies of Asia as a preventative measure. The IMF’s own research later revealed that this had devastating consequences.²⁵⁹

Between 2010 and 2020, most fiscal austerity programmes took place in emerging market and developing economies.²⁶⁰ These led to overall budget cuts or caps and freezes of social sector spending, cuts in public wages, reliance on indirect taxation and the rationalizing of social assistance (thus the preference for targeted programmes). The impacts were most severely felt by women, low-income households and those who are vulnerable.²⁶¹ Fiscal austerity contradicts human rights principles of progressive realization and non-retrogression, as well as SDG target 10.4, which requires governments to “adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality”.²⁶²

In the aftermath of the COVID-19 crisis, a key consideration for States is to adopt fiscal justice as a foundation for economic recovery. In line with the human rights principle of progressive realization, States should follow the principle of non-retrogression through the maximum use of available resources to fulfil social and economic rights. For any deliberate retrogressive measures adopted, for example, in line with the right to social security, “the State party has the burden of proving that they have been introduced after the most careful consideration of all alternatives and that they are duly justified by reference to the totality of the rights provided for in the Covenant, in the context of the full use of the maximum available resources of the State party”.²⁶³ States should be fully supported to adopt socially just approaches to fiscal consolidation that are expenditure and revenue based and can be achieved through collective financing, such as progressive taxation and other mechanisms (Figure 4.5).

Figure 4.5: Eight alternative strategies to austerity that favour achieving gender, social and economic justice

Source: Development Pathways, based on Bretton Woods Project 2018 and Ortiz et al. 2017. Also see ILO 2019.



Significant evidence from past crises on the risk of human rights regressions should counter consideration of austerity. The most concerning risks entail widening inequalities within and between countries, declining wages and increasing long-term unemployment.²⁶⁴ Since harsher fiscal austerity is typically imposed on weaker economies due to their lower political leverage in global economic and financial governance systems, such measures drive income inequality, higher poverty headcounts and poverty gaps.²⁶⁵ In the end, austerity does not deliver economic growth, since drastically increasing inequality jeopardizes sustainable economic expansion.²⁶⁶ Further, assumptions of fiscal multipliers used to rationalize austerity often lead to miscalculations of the supposed “benefits”.²⁶⁷

Greater wealth inequality typically harms the middle class and low-income and unpaid or non-salaried workers. The middle class – which includes many older persons – is particularly vulnerable to wage cuts and pension reforms, and also faces negative consequences from slashed investments in public services, subsidies and social protection programmes.²⁶⁸ As they disproportionately account for low-paid, informal and non-salaried workers, women usually bear the brunt of contractionary fiscal measures, in particular through wage cuts, increases in consumption taxes and reductions in public spending.²⁶⁹ Persons with disabilities, migrants and informal workers, who are more likely to earn a low income and/or live in poverty, risk exclusion from services and other public benefits while persons with diverse SOGIESC are more likely to face hurdles in accessing health care.²⁷⁰

At this juncture, renewed fiscal austerity would entrench a vicious cycle of countries spending more on debt repayments than on social protection and health care, even as they continue to borrow to service their debts.²⁷¹ With a call for global solidarity to respond to COVID-19 and its impending longer-term consequences, key actors in the international financial governance system, which includes high-income and OECD countries as well as individual governments in Asia and the Pacific, must assume responsibility for harmonizing external policy and technical advice, loan and financing packages, and domestic recovery needs, based on available evidence.²⁷² Gender, social and economic justice and human rights must become core objectives. Rather than narrowly considering speculative indicators such as protecting investor confidence in capital markets as a measure of macroeconomic stability and growth, the focus needs to be on curtailing widening inequality, increasing unemployment and public wages, and enhancing protections for members of the informal economy, including non-salaried workers and unpaid caregivers.²⁷³ This entails expanding and sustaining fiscal space through countercyclical policies that enable financing for universal social protection (Box 4.2), public health-care systems and other essential services to meet SDG targets.²⁷⁴

Box 4.2: How much does a shift in paradigm cost? A simulation of a universal life cycle social protection system and its impacts in Papua New Guinea

In 2021, analysis by the Global Economic Governance Initiative at Boston University showed that over 10 years starting in 2008, the average IMF-imposed conditionality on budgetary adjustments led to reductions in social spending of 1 per cent of GDP.²⁷⁵ To explore alternatives, let's assume that Papua New Guinea, a country relying on loans from the international financial institutions during the pandemic, is not mandated to make a 1 per cent cut in social spending. It therefore *has fiscal space* to invest in a universal life cycle system providing 100 per cent coverage for each benefit.

As shown in Table 4.1, with just 1 per cent, the Government could afford at least a monthly child benefit for all children aged 0 to 5 years, a critical period for reducing child mortality and avoiding the lifelong consequences of malnutrition. It could provide a disability benefit for all adults of working age (17 to 64 years) with moderate or severe disabilities, and an old-age pension for all older persons (aged 65 + years), irrespective of their employment history. At least some proportion of children aged 6 to 16 would also benefit from different transfers received by their families.

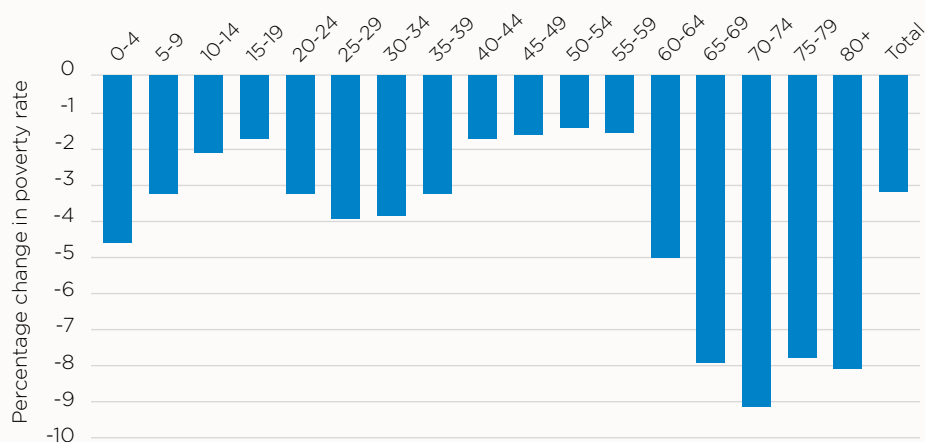
Table 4.1: Investing 1 per cent of GDP in life cycle benefits in Papua New Guinea

Type of benefit	Criteria	Monthly transfer value (local currency unit)	Monthly transfer value (USD)
Child benefit	0–5 years	30	8.50
Disability benefit	17–64 years	50	14
Old-age benefit	65 + years	80	22.60

Papua New Guinea could significantly reduce the poverty headcount across all ages, with considerable reductions in child poverty (0 to 4 years) and old-age poverty (70 + years), as shown in Figure 4.6. Moreover, building a universal life cycle social protection floor would reduce wealth inequality by 2 per cent, based on the Gini index.

Figure 4.6: Percentage change in the poverty headcount by age in one year in Papua New Guinea, 2022-2023

Source: Based on the Demographic and Health Survey 2016-2018. See Annex 3 for simulations of the potential impacts of introducing tax-financed universal life cycle social protection programmes (a child benefit, disability benefit and old-age benefit) in Cambodia, India, Indonesia, the Philippines, Thailand and Viet Nam. The financing tool was created by Development Pathways.





5. Conclusions and policy recommendations: ensuring human rights and gender equality for all

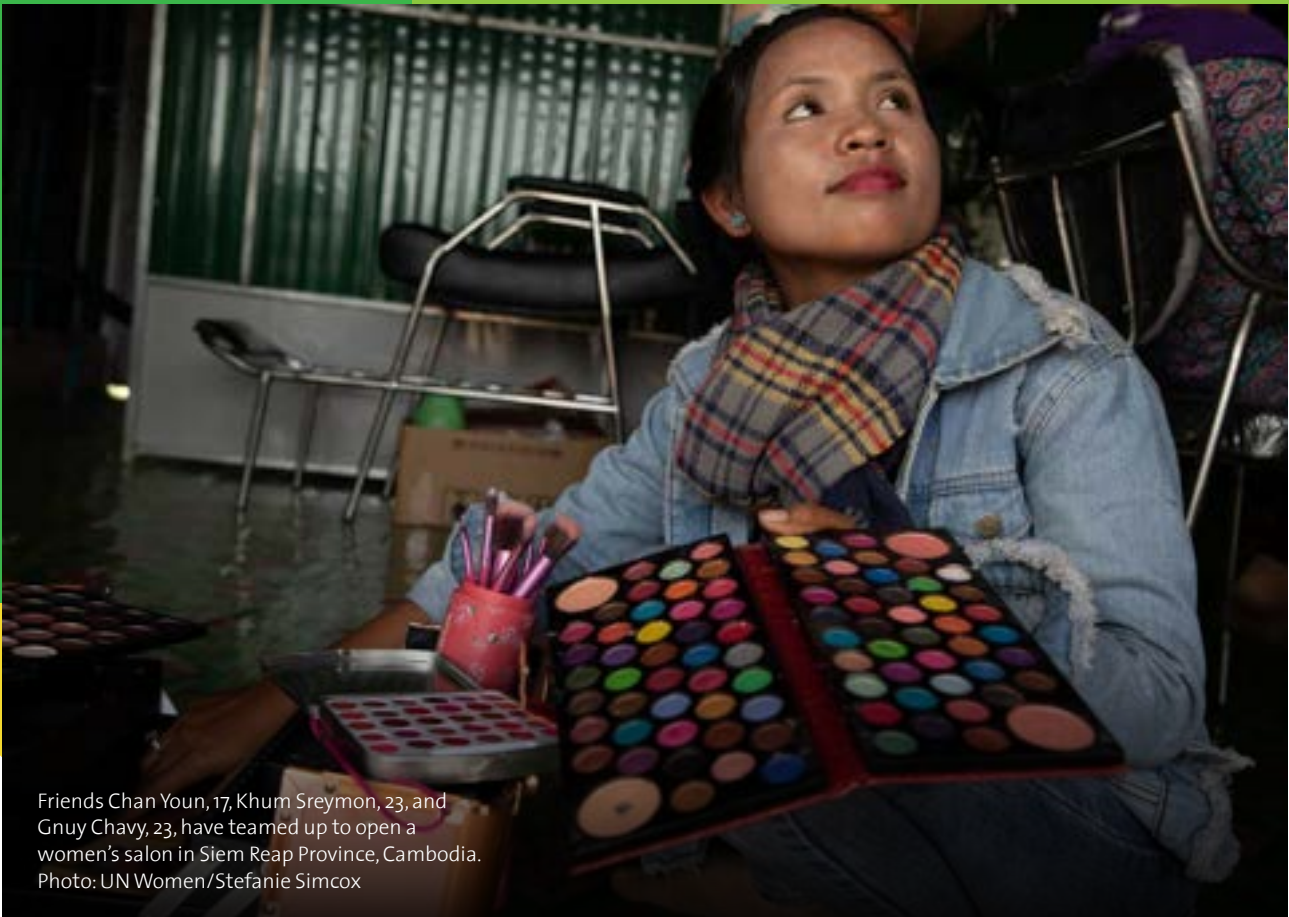
Throughout 2020 and 2021, the fiscal stimulus measures introduced in the nine assessed countries reflected government priorities that existed prior to the crisis. This meant that States continued to fall short on meeting commitments to the progressive realization of the rights to social security, universal health care and quality services. As the Committee on Economic, Social and Cultural Rights has noted, it is even more essential for States to meet their minimum core obligations in times of crisis.²⁷⁶

Other issues remain around non-retrogression in realizing social and economic rights, specifically considering equality and non-discrimination, dignity and autonomy. First, the majority of new unconditional cash transfers were social assistance for the poor and temporary. Access to social insurance was limited to the formal economy, leaving the vast majority of the “missing middle” falling through the cracks. Second, the majority of assessed countries have insufficient data to determine benefits from fiscal stimulus packages, specifically for women and girls, persons with disabilities, migrants and informal workers in general, as well as persons with diverse SOGIESC and ethnic, religious and caste-based minorities. Third, there has been a lack of transparency

in decision-making, including around budget allocations in fiscal stimulus packages. No evidence suggests public participation, especially by the most vulnerable segments of the population.

In short, fiscal space and policy are still determined through a top-down process heavily influenced by those with the most political, economic and financial power within a country and globally. Countries that adopt fiscal austerity as the pandemic subsides likely will experience longer-term damages, suggesting they have chosen to ignore the lessons of the COVID-19 crisis. Avoiding another crisis of this magnitude depends on making societies more inclusive and equal, and that in turn hinges on investing in strong and effective institutions, and social protection and health-care systems.

As the focus shifts to economic recovery, there is a call for caution, to not pursue, yet again, unequal recovery, but more appropriately to build equitable, just and caring economies that put people and the planet at the centre.²⁷⁷ Civil society, including human rights advocates and feminists, are cognizant that Asia and the Pacific is evolving to a new paradigm that is here to stay but also



Friends Chan Youn, 17, Khum Sreymon, 23, and Gnuoy Chavy, 23, have teamed up to open a women's salon in Siem Reap Province, Cambodia. Photo: UN Women/Stefanie Simcox

that old structures were already not working. Political and economic systems in much of the world, including Asia and the Pacific, have been inequitable, unjust and exclusionary towards more vulnerable people. Many economies were already under stress and even in crisis prior to the pandemic.

Even in the OECD countries, economic growth that mainly safeguards the interests of a few does not and cannot lead to rising prosperity for all and gender equality.²⁷⁸ Not all solutions can be defined in monetary terms, a realization reflected in the emerging consensus that GDP is an inadequate measure of a country's success.²⁷⁹

There is now an urgency to shift global power structures and paradigms that underpin global policy and economic discourses towards sustainability and social justice. Accordingly, human rights standards and gender equality must become foundational to fiscal policymaking and for equitable development and economic recovery, rather than simply desirable outcomes, "directives" or guiding "policy principles". *Our Common Agenda*, released by the UN Secretary-General, highlighted that as a multitude of crises (COVID-19, climate, economic and financial)

increasingly intersect to create devastating impacts on already vulnerable populations, the social contract between governments and the people must be renewed. A new social contract should be grounded in human rights and built on the foundations of trust and solidarity, inclusion, protection and participation. This by default requires prioritizing investments in people and the planet.

UN Women's *Feminist Plan for Sustainability and Social Justice* further emphasized that the renewal of social contracts must promote a shift in gender and other power relations.²⁸⁰ This entails bringing historically marginalized groups squarely into decision-making structures and processes, and ensuring that women and girls as roughly half the population are not left out of decision-making that deeply impacts their daily lives.²⁸¹ It calls for stronger governance and implementation of "public goods", such as universal social protection; health coverage, including vaccine equity; education and skills; decent work and housing; and universal access to and abilities to use digital technology.²⁸²

5.1 Achieving desired outcomes: conclusions and policy recommendations

The outcomes envisioned by this assessment can only be achieved in tandem through complementary cross-sectoral policies and investments. The following high-level policy recommendations are provided based on available evidence, the policy challenges and vulnerabilities that have been highlighted, and the gaps identified in fiscal responses to the pandemic, with specific relevance to key population groups.

5.1.1 Ensuring human rights and gender equality for all: overarching priorities

A fundamental and cross-cutting priority for ensuring human rights and gender equality for all is to urgently strengthen accountability mechanisms, including through data collection, transparency in government information-sharing and public participation in decision-making. Accountability and transparency will be fundamental to ensuring fiscal stimulus measures are effective and support the rebuilding of trust.

Overwhelming gaps in data, particularly data disaggregated by gender and on other grounds such as age, income, racial or ethnic identities, as well as shortfalls in systematic, consistent, reliable and timely information on fiscal stimulus measures, are key constraints in assessing whether such measures align with States' commitments to human rights and social inclusion. The lack of available evidence also creates difficulties in defining common trends across and within countries. Prior evidence on fiscal consolidation from the 2008 global financial crisis provides ample ground to counter pressures to adopt austerity measures leading to retrogression on human rights. Such measures will only hinder more just, equal and sustainable economic recovery processes.

More data on policies and systems, especially related to labour, health and social protection, are needed, in addition to systematic monitoring of fiscal stimulus measures. Such data are critical to guide evidence-based policymaking and to make recovery processes gender-responsive. The current lack of consistent evidence prevents detailed technical and operational recommendations.

There should also be greater transparency around how well fiscal response measures align with normative commitments made by governments. Monitoring of such measures should focus on rights-holders and be participatory, with accessible channels to consult beneficiaries on the impacts and appropriate adjustments in case impacts are negative.

Recommendations

- States must prioritize the collection of disaggregated individual data to address discrimination and entrenched inequalities during the pandemic and as part of socially just economic recovery.
- States should strengthen data and information transparency on policies, systems, budget allocations and spending, especially in the areas of labour, health and social protection. Such information should be made publicly available and accessible to enable participatory monitoring of measures taken.
- States should strengthen data collection systems generally and collect and make public anonymized disaggregated data on how measures impact those at risk of being left behind, at a minimum, by sex, age and disability. These data should inform health responses, recovery efforts and future stimulus measures.
- States should carefully assess, prior to adoption, the impact of fiscal consolidation policies such as regressive taxation and austerity on human rights and gender equality outcomes. Specific attention must be paid to groups and persons most at risk of being left worse off due to recovery policies on top of the pandemic.

5.1.2 Protecting informal workers

Informal sector workers in the nine assessed countries are more likely to receive low, irregular incomes and belong to poor households than workers in the formal sector, making them particularly vulnerable to dramatic collapses of income and livelihood losses, such as those that occurred due to the pandemic. Informal economy activity largely takes place outside the official scope of labour laws and typically offers little, if any, job security. It excludes informal workers from regulations and benefits from public policy, particularly social protection. Among the most vulnerable workers are those in part-time jobs or gigs and those without social insurance – many of whom are women.

Although some governments have adopted emergency measures to temporarily extend social protection to informal workers, with some even including migrants, the capacity of such support to alleviate hardship depends greatly on the level and duration of benefits and the broader policy environment. Even though the crisis disrupted the lives of millions of workers in the informal economy and their families throughout 2021, most social protection benefits in the nine countries expired in 2020, leaving people unprotected and more vulnerable, and increasing inequality.

As the crisis recedes, it is essential to transform temporary emergency measures into sustainable mechanisms that will close gender inequalities and gaps in social protection coverage and adequacy and guarantee the effective protection of workers in all types of employment.²⁸³

Recommendations

- States should extend statutory coverage to previously unprotected workers, including those in the gig economy and non-salaried agricultural workers. They should recognize and provide minimum protections to all workers in national labour codes. They must pay specific attention to barriers faced by women informal workers concentrated in the most precarious and poorly remunerated sectors and occupations.
- States should expand social security coverage to all informal workers through universal tax-financed benefits and affordable social insurance. Benefits, contributions and administrative procedures must be designed to incorporate the needs and constraints of workers in the informal economy
- States should at a minimum ratify ILO Convention 189 on domestic workers, a group that disproportionately constitutes women informal workers, and often internal rural-to-urban or foreign migrants with little to no job protection.
- States should ensure that continued stimulus packages and other responses to mitigate the impacts of the ongoing pandemic adequately support groups most affected by job and income losses, such as informal and independent workers without access to unemployment benefits, and more generally, persons and groups without social protection.²⁸⁴

5.1.3 Improving access to health care for at-risk groups

Health systems in most assessed countries have been in transition in the last decade. Many show a growing commitment to improving access to relevant, quality and affordable health care for all. Yet health-care investments remain inadequate and inefficient, with low levels of public expenditure and high levels of out-of-pocket spending. Access to sexual and reproductive health care remains limited, particularly for young, unmarried people and persons with diverse SOGIESC. In many countries, legislative, policy and budgetary barriers continue to intersect with sociocultural norms and religious beliefs, with negative implications for accessing sexual and reproductive health information and services.

The pandemic has highlighted the importance of universal access to quality and affordable health care. Widespread crisis left individuals without treatment at a critical time. Although all nine countries provided budget allocations for health infrastructure and a few even covered the cost of COVID-19 treatment for all patients, large swathes of their populations remain without access to the freedoms and entitlements contained in the right to health as it is recognized in numerous international human rights instruments. Governments must take progressive steps towards ensuring the availability, accessibility, acceptability and quality of health information and services for all.

As the COVID-19 crisis continues, the international community in particular has a collective responsibility to strengthen mechanisms for cooperation on the global provision of universal health care; collaborate in ensuring vaccines and treatments for COVID-19 are affordable and accessible for all; and expedite global distribution of essential medical supplies, equipment and vaccines.²⁸⁵

Recommendations

- Overall, States should use maximum available resources at the national and international levels to ensure the availability, accessibility and quality of health care as a human right that should be enjoyed by all without discrimination.²⁸⁶
- States should prioritize and adequately invest in core health system functions, specifically primary health care in rural and remote regions. Such functions are fundamental to protecting and promoting the health and well-being of vast proportions of their populations.
- States should prioritize and adequately invest in improving the quality and accessibility of health facilities and services, including for sexual and reproductive health and for women and girls who have experienced violence. These should be part of primary health-care provisions and accessible to all.
- States should recognize sexual and reproductive health services as a life-saving priority and integral to the COVID-19 health response.²⁸⁷
- States should take progressive steps to achieve free universal health-care coverage through affordable health insurance and waivers, including the urgent suspension of user fees for COVID-19 and other basic health care.

5.1.4 Expanding social protection

Most assessed countries have weak and fragmented social protection systems and no social protection floor. Such systems, coupled with underinvestment, have resulted in the exclusion of large population shares from the social security system. Despite high levels of poverty and dramatically fluctuating incomes for many population groups, the concepts of the “poor” and “non-poor” continue to dominate social protection thinking and planning in these countries. In reality, the vast majority of people would benefit from social protection. Accurately targeting a fixed group called the “poor” is problematic for many reasons. For example, those at the bottom of the wealth distribution constantly change; targeting and selection criteria for programme inclusion can be both complex and expensive; and most poverty-targeting programmes fail to reach the poor due to substantial targeting errors. This approach is also contrary to international human rights standards and the right to social security, under which everyone has the right to social protection when needed.

For all nine countries, social protection and jobs responses have been the main policy priorities in the fiscal response. The expansion of social protection coverage, however, has relied heavily on existing systems, implying that the majority in need of it would still be excluded. As countries recover from the crisis, governments need to invest in universal life cycle and gender-responsive social protection measures to support people to both weather the storm and become more resilient to any further crises.

Recommendations

- States should progressively guarantee the right to social security for all, at a minimum providing protection from life cycle risks. Social protection can subsequently be expanded to protect populations from rising uncertainty in labour markets and the environment, all of which have gender-specific dimensions.
- States should work towards introducing a universal life cycle and gender-responsive social protection system. Such a system should consist of core programmes that, at a minimum, include universal child benefits; paid maternity benefits; paternity, paternal and other family leave benefits; unemployment benefits; disability benefits and old-age pensions.
- In line with their commitments, States should progressively and significantly increase public investments in social protection and avoid retrogressive measures such as austerity.
- States should ensure redistribution of wealth through progressive taxation and address other tax financing gaps. They should guarantee income security through inclusive, universal social protection instead of poverty-targeted schemes that often fail to reach the intended “extreme poor” and exclude many people with insecure jobs and low incomes.
- States should take steps to create one system for social protection, bringing together existing systems of contributory social security, social insurance, and tax-financed benefits and services. A multitiered design would ensure they develop in tandem, as part of one system rather than as disconnected components.
- To achieve gender equality and socially just economic recovery, States (with the support of international financial actors) must move beyond rationalizing public resources from a purely technocratic standpoint and focus on redistribution in compliance with relevant national and international human rights standards. They should ensure the active and meaningful participation of women, marginalized groups and those facing multiple and persistent forms of discrimination.

5.1.5 Prioritizing women's economic empowerment and the care economy

All in all, governments in Asia and the Pacific have yet to sufficiently prioritize issues affecting women's everyday lives and work, including care obligations, and access to decent work, income security and health care.

Women's labour force participation in the assessed countries has remained relatively low, despite significant economic growth. Fully understanding this requires more investigation of the push and pull factors for women's participation. Employment segregation by gender is still prevalent, with women overrepresented in the informal sector, in the health and social care sectors and among unpaid workers. Women in business face multiple gender-related barriers, including limited access to financial services. Women are also less likely to receive social protection, largely because they dominate informal sector activities and are more engaged in unpaid care work.

The "invisible" care economy, largely informal or unpaid, remains outside the scope of much of traditional labour-relations discourse and social policy, even as it enables the functioning of the "visible" economy. Care is ignored as a fiscal or policy priority while women shoulder the burden. During COVID-19, with women more likely to lose jobs and incomes and less likely to return to work, they took on increased care demands within homes. Women in the informal economy and engaged in care work are also more vulnerable to violence in the absence of decent and safe working conditions.

For States to adopt gender-responsive approaches to recovery from the pandemic, a fundamental shift first needs to come through recognizing gender as shaping the dynamics of global and national political economies. This would entail bringing women's work and priorities back into economic and fiscal rationales, after a long historical dissociation of gender from understanding of the economy.

Recommendations

Labour market

- As part of extending statutory coverage to all informal workers, States should prioritize including women informal traders, owners of micro-, small and medium enterprises (self-employed), and domestic workers who fall in the informal sectors of the paid care economy.
- States should expand social security coverage through tax-financed benefit schemes and affordable social insurance for women in the informal economy and in rural areas, irrespective of their marital and parental status.
- States should introduce appropriate labour code reforms to reconcile paid employment and unpaid care for both women and men. This could involve passing legislation that prohibits pay discrimination against women, ensures the right to equal remuneration for work of equal value, promotes gender pay transparency or minimum wage regulations to close gender pay gaps, and provides parental leave irrespective of one's gender and marital or family status.

Care economy

- States should create a robust, resilient and gender-responsive care system, prioritizing the creation of integrated care systems. These would, for instance, invest in childcare services and long-term care, towards covering care needs across the life cycle. They would entail collective and rights-based solutions instead of relying heavily on unpaid work. Such services would be a pillar of public services, building on a universal social protection floor, that are critical to women's economic empowerment, security and autonomy.
- States should reorient macroeconomic policies to enable the paid care economy to thrive and to value unpaid care as essential, critical work. This involves sufficient policy and fiscal support provided to both caregivers and those entitled to support and care, such as children

and persons with disabilities. Measures should include better pay and job protections for paid care workers, such as health-care and education support staff, domestic workers, etc., and introduce caregiver allowances and family benefit schemes.

- States should prioritize and adequately invest in paid care economy sectors such as health care and social care, as this may initially generate more employment for women due to their overrepresentation in these sectors. But they also need to restructure the labour market in the long term.²⁸⁸ Prioritizing and valuing paid care sectors in the informal economy would better protect women workers and eventually help to change gender stereotypes and redistribute unpaid care work within homes and the wider society.

Violence against women and girls

- There is a need to urgently strengthen administrative data collection on violence against woman and girls in the assessed countries and the wider region to inform policymaking on violence prevention and responses.
- States should recognize all prevalent forms of violence strictly and explicitly as criminal acts, irrespective of the relationships between survivors and perpetrators and the circumstances in which such acts occur. For this, better data will be essential.
- Political commitment to ending violence should include strengthening the enforcement of civic status and family laws and taking steps to dismantle patriarchal and harmful social and religious laws that normalize certain forms of violence, particularly all forms of intimate partner, domestic and economic violence.

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Annex 1 Mapping of States' ratification of core international human rights treaties

Table A1-1: Ratification status of core international human rights treaties²⁸⁹

Country	ICERD (1965)	ICESCR (1966)	CEDAW (1979)	CRC (1989)	ICRMW (1990)	CRPD (2006)
India	Signature: 1967, Ratification/accession: 1968	Signature: NA, Ratification/accession: 1979	Signature: 1980, Ratification/accession: 1993	Signature: NA, Ratification/accession: 1992	-	Signature: 2007, Ratification/accession: 2007
Cambodia	Signature: 1966, Ratification/accession: 1983	Signature: 1980, Ratification/accession: 1992	Signature: 1980, Ratification/accession: 1992	Signature: NA, Ratification/accession: 1992	Signature: 2004, Ratification/accession: NA	Signature: 2007, Ratification/accession: 2012
Fiji	Signature: NA, Ratification/accession: 1973	Signature: NA, Ratification/accession: 2018	Signature: 1993, Ratification/accession: 1993	Signature: NA, Ratification/accession: 2019	-	-
Indonesia	Signature: NA, Ratification/accession: 1999	Signature: NA, Ratification/accession: 2006	Signature: 1980, Ratification/accession: 1984	Signature: 1990, Ratification/accession: 1990	Signature: 2004, Ratification/accession: 2012	Signature: 2007, Ratification/accession: 2011
Malaysia	-	-	Signature: NA, Ratification/accession: 1995	Signature: NA, Ratification/accession: 1995	-	Signature: 2008, Ratification/accession: 2010
Papua New Guinea	Papua New Guinea	Signature: NA, Ratification/Accession: 2008	Signature: NA, Ratification/Accession: 1995	-	-	-
Philippines	Signature: 1966, Ratification/accession: 1967	Signature: 1966, Ratification/accession: 1974	Signature: 1980, Ratification/accession: 1981	Signature: 1990, Ratification/accession: 1990	Signature: 1993, Ratification/accession: 1995	Signature: 2007, Ratification/accession: 2008
Thailand	Signature: NA, Ratification/accession: 2003	Signature: NA, Ratification/accession: 1999	Signature: NA, Ratification/accession: 1985	Signature: NA, Ratification/accession: 1992	-	Signature: 2007, Ratification/accession: 2008
Viet Nam	Signature: NA, Ratification/accession: 1982	Signature: NA, Ratification/accession: 1982	Signature: 1980, Ratification/accession: 1982	Signature: 1990, Ratification/accession: 1990	-	Signature: 2007, Ratification/accession: 2015

Annex 2 The Asian Development Bank's key indicators methodology

The Asian Development Bank uses administrative data shared by national statistics offices of member countries to develop key indicators for Asia and the Pacific. Data sources are shown in Table A2-1.

Table A2-1: National data sources used by the Asian Development Bank to develop key indicators

Country	Sources
Cambodia	<ol style="list-style-type: none"> 1. Ministry of Economy and Finance (https://mef.gov.kh/) 2. National Bank of Cambodia (https://www.nbc.org.kh/english/) 3. National Institute of Statistics (https://nis.gov.kh/index.php/km/)
Fiji	<ol style="list-style-type: none"> 1. Bureau of Statistics (http://www.statsfiji.gov.fj) 2. Reserve Bank of Fiji (http://www.rbf.gov.fj/) 3. Ministry of Economy (http://www.economy.gov.fj)
India	<ol style="list-style-type: none"> 1. Central Statistical Office (http://mospi.nic.in) 2. Ministry of Finance (http://finmin.nic.in) 3. Reserve Bank of India (http://www.rbi.org.in)
Indonesia	<ol style="list-style-type: none"> 1. Bank Indonesia (https://www.bi.go.id/en/Default.aspx) 2. Badan Pusat Statistik-Statistics Indonesia (https://www.bps.go.id/) 3. Ministry of Energy and Mineral Resources (https://www.esdm.go.id/en) 4. Ministry of Finance (https://www.kemenkeu.go.id/en) 5. Pertamina (https://www.pertamina.com/en/home)
Malaysia	<ol style="list-style-type: none"> 1. Bank Negara Malaysia (https://www.bnm.gov.my) 2. Department of Statistics Malaysia (https://www.dosm.gov.my) 3. Ministry of Finance Malaysia (https://www.mof.gov.my/portal/en)
Papua New Guinea	<ol style="list-style-type: none"> 1. Bank of Papua New Guinea (https://www.bankpng.gov.pg/) 2. Department of Treasury (http://www.treasury.gov.pg/) 3. National Statistical Office (https://www.nso.gov.pg/)
Philippines	<ol style="list-style-type: none"> 1. Bangko Sentral ng Pilipinas (http://www.bsp.gov.ph) 2. Bureau of Local Government Finance (https://blgf.gov.ph/) 3. Bureau of the Treasury (https://www.treasury.gov.ph/) 4. Department of Budget and Management (http://www.dbm.gov.ph) 5. Department of Energy (https://www.doe.gov.ph) 6. Philippine Statistics Authority (https://psa.gov.ph/)
Thailand	<ol style="list-style-type: none"> 1. Bank of Thailand (https://www.bot.or.th/English/) 2. Ministry of Finance (http://www2.mof.go.th) 3. National Economic and Social Development Council (https://www.nesdc.go.th/nesdb_en/) 4. National Statistical Office (http://www.nso.go.th) 5. Ministry of Energy, Energy Policy and Planning Office (http://www.eppo.go.th/index.php/en/)
Viet Nam	<ol style="list-style-type: none"> 1. General Statistics Office (https://www.gso.gov.vn) 2. Ministry of Finance (http://www.mof.gov.vn) 3. State Bank of Viet Nam (https://www.sbv.gov.vn)

Annex 3 Social protection impact and financing tool

This simulation looks at the potential impacts of introducing tax-financed universal life cycle social protection programmes in Cambodia, India, Indonesia, the Philippines, Thailand and Viet Nam.²⁹⁰ The following life cycle benefit programmes were considered:

- Child benefit (for children aged 0-5 years)
- Disability benefit (for adults aged 17-64 years)
- Old-age benefit (for older persons aged 65+ years)

For each country, the model simulates the impacts of these programmes on poverty rates and the poverty gap index (among the whole population and recipient households) and inequality in one year. It also projects annual spending on all three programmes combined in the local currency unit and as a percentage of GDP, up to 2030.

The following table contains a key for understanding the simulated impact figures for all countries:

Key	
With no schemes	Poverty and inequality estimates are computed before existing programmes
With existing schemes	Poverty and inequality estimates are computed based on existing schemes in the country
Post reforms	Poverty and inequality estimates after reforms are implemented

Note: Cambodia, Indonesia and Thailand do not have existing child, disability or old-age benefits, therefore the model does not simulate impacts “with existing schemes” for each.

Annex 3.1 Cambodia

Policy parameters

Scenario		
Type of benefit	Criteria	Monthly transfer value (local currency unit)
Child benefit	0-5 years	28,000
Disability benefit	17-64 years	83,000
Old-age benefit	65+ years	55,000

Simulated impact figures of all programmes combined

Simulated impact on poverty rates, percentage, whole population		
Poverty line	With no schemes	Post reforms
National	3.36	2.77
International (PPP \$1.90)	0.34	0.18
International (PPP \$3.20)	4.03	3.33
International (PPP \$5.50)	27.23	25.23

Simulated impact on poverty rates (%), recipient households		
Poverty line	With no schemes	Post reforms
National	4.34	3.42
International (PPP \$1.90)	0.48	0.22
International (PPP \$3.20)	5.28	4.17
International (PPP \$5.50)	32.56	29.42

Simulated impact on poverty gap index, percentage, whole population		
Poverty line	With no schemes	Post reforms
National	0.55	0.41
International (PPP \$1.90)	0.04	0.02
International (PPP \$3.20)	0.66	0.51
International (PPP \$5.50)	6.24	5.54

Simulated impact on poverty gap index, percentage, recipient households		
Poverty line	With no schemes	Post reforms
National	0.73	0.51
International (PPP \$1.90)	0.06	0.03
International (PPP \$3.20)	0.88	0.63
International (PPP \$5.50)	7.66	6.55

Simulated impact on inequality		
Inequality metric	With no schemes	Post reforms
Gini index	0.33	0.33
Palma ratio	1.31	1.28
Quintile ratio	4.98	4.82

Simulated impact on inequality			
Year	Number of recipients	Spending (millions of KHR)	Spending (percentage of GDP)
2021	3,417,354	1,800,913	1.59
2022	3,449,329	1,830,810	1.58
2023	3,478,443	1,860,509	1.56
2024	3,509,517	1,891,818	1.55
2025	3,545,196	1,925,558	1.54
2026	3,583,806	1,961,202	1.53
2027	3,627,874	1,999,133	1.52
2028	3,676,115	2,038,855	1.52
2029	3,727,009	2,080,172	1.51
2030	3,780,350	2,123,438	1.50

Annex 3.2 India

Policy parameters

Scenario		
Type of benefit	Criteria	Monthly transfer value (local currency unit)
Child benefit	0-5 years	690
Disability benefit	17-64 years	2,060
Old-age benefit	65+ years	13,70

Simulated impact figures of all programmes combined

Simulated impact on poverty rates, percentage, whole population			
Poverty line	With no schemes	With existing schemes	Post reforms
National	22.83	20.56	16.25
International (PPP \$1.90)	20.99	18.63	14.59
International (PPP \$3.20)	54.70	53.45	49.74
International (PPP \$5.50)	82.46	82.19	81.00

Simulated impact on poverty rates, percentage, recipient households			
Poverty line	With no schemes	With existing schemes	Post reforms
National	29.08	25.57	18.41
International (PPP \$1.90)	26.87	23.25	16.49
International (PPP \$3.20)	62.07	60.16	54.02
International (PPP \$5.50)	86.65	86.23	84.28

Simulated impact on poverty gap index, percentage, whole population			
Poverty line	With no schemes	With existing schemes	Post reforms
National	6.89	4.68	4.17
International (PPP \$1.90)	6.40	4.19	3.79
International (PPP \$3.20)	19.57	17.53	15.51
International (PPP \$5.50)	41.19	39.74	37.62

Simulated impact on poverty gap index, percentage, recipient households			
Poverty line	With no schemes	With existing schemes	Post reforms
National	9.41	6.05	4.98
International (PPP \$1.90)	8.79	5.44	4.57
International (PPP \$3.20)	23.99	20.88	17.41
International (PPP \$5.50)	46.15	43.96	40.36

Simulated impact on inequality			
Inequality metric	With no schemes	With existing schemes	Post reforms
Gini index	0.39	0.37	0.36
Palma ratio	1.72	1.59	1.53
Quintile ratio	6.98	6.03	5.90

Projected annual spending, local currency unit and percentage of GDP, by year			
Year	Number of recipients	Spending (millions of INR)	Spending (percentage of GDP)
2021	248,006,747	3,185,755	1.39
2022	252,031,671	3,256,294	1.38
2023	255,505,627	3,322,314	1.36
2024	258,865,000	3,387,597	1.35
2025	262,387,028	3,454,618	1.33
2026	266,232,650	3,525,901	1.31
2027	270,084,738	3,597,005	1.30
2028	273,972,989	3,668,321	1.28
2029	277,795,412	3,739,125	1.26
2030	281,505,569	3,809,192	1.24

Annex 3.3 Indonesia

Policy parameters

Scenario		
Type of benefit	Criteria	Monthly transfer value (local currency unit)
Child benefit	0-5 years	245,000
Disability benefit	17-64 years	735,000
Old-age benefit	65+ years	510,000

Simulated impact figures of all programmes combined

Simulated impact on poverty rates, percentage, whole population		
Poverty line	With no schemes	Post reforms
National	10.86	5.14
International (PPP \$1.90)	4.22	1.49
International (PPP \$3.20)	25.26	18.20
International (PPP \$5.50)	58.68	53.96

Simulated impact on poverty rates, percentage, recipient households

Poverty line	With no schemes	Post reforms
National	14.38	4.54
International (PPP \$1.90)	5.79	1.10
International (PPP \$3.20)	31.22	19.07
International (PPP \$5.50)	65.57	57.44

Simulated impact on poverty gap index, percentage, whole population

Poverty line	With no schemes	Post reforms
National	1.88	0.75
International (PPP \$1.90)	0.58	0.18
International (PPP \$3.20)	6.08	3.51
International (PPP \$5.50)	21.79	17.73

Simulated impact on poverty gap index, percentage, recipient households

Poverty line	With no schemes	Post reforms
National	2.54	0.60
International (PPP \$1.90)	0.81	0.11
International (PPP \$3.20)	7.84	3.41
International (PPP \$5.50)	25.64	18.65

Simulated impact on inequality

Inequality metric	With no schemes	Post reforms
Gini index	0.38	0.36
Palma ratio	1.66	1.49
Quintile ratio	6.41	5.63

Projected annual spending, local currency unit and percentage of GDP, by year

Year	Number of recipients	Spending (millions of INR)	Spending (percentage of GDP)
2021	50,767,415	245,607,336	1.50
2022	51,518,134	251,439,983	1.50
2023	52,483,068	258,029,513	1.50
2024	53,524,318	264,980,929	1.51
2025	54,561,054	272,062,393	1.52
2026	55,719,293	279,613,592	1.52
2027	56,815,679	287,069,437	1.53
2028	57,869,075	294,506,945	1.54
2029	58,942,148	302,120,393	1.54
2030	60,073,663	310,031,048	1.55

Annex 3.4 Philippines

Policy parameters

Scenario		
Type of benefit	Criteria	Monthly transfer value (local currency unit)
Child benefit	0-5 years	750
Disability benefit	17-64 years	2,240
Old-age benefit	65+ years	1,480

Simulated impact figures of all programmes combined

Simulated impact on poverty rates, percentage, whole population			
Poverty line	With no schemes	With existing schemes	Post reforms
National	29.46	28.86	24.62
International (PPP \$1.90)	18.82	18.16	14.19
International (PPP \$3.20)	41.59	41.11	37.44
International (PPP \$5.50)	66.82	66.59	64.70

Simulated impact on poverty rates, percentage, recipient households			
Poverty line	With no schemes	With existing schemes	Post reforms
National	34.21	33.33	26.19
International (PPP \$1.90)	22.63	21.65	14.95
International (PPP \$3.20)	47.13	46.44	40.28
International (PPP \$5.50)	71.97	71.64	68.46

Simulated impact on poverty gap index, percentage, whole population			
Poverty line	With no schemes	With existing schemes	Post reforms
National	9.87	9.32	7.25
International (PPP \$1.90)	5.65	5.12	3.64
International (PPP \$3.20)	15.74	15.19	12.66
International (PPP \$5.50)	32.49	32.04	29.37

Simulated impact on poverty gap index, percentage, recipient households			
Poverty line	With no schemes	With existing schemes	Post reforms
National	11.99	11.17	7.65
International (PPP \$1.90)	7.10	6.32	3.78
International (PPP \$3.20)	18.55	17.75	13.45
International (PPP \$5.50)	36.43	35.76	31.27

Simulated impact on inequality			
Inequality metric	With no schemes	With existing schemes	Post reforms
Gini index	0.47	0.46	0.45
Palma ratio	2.66	2.61	2.40
Quintile ratio	11.06	10.66	9.61

Projected annual spending, local currency unit and percentage of GDP, by year			
Year	Number of recipients	Spending (millions of INR)	Spending (percentage of GDP)
2021	20,324,758	276,048.60	1.38
2022	20,607,233	282,089.90	1.37
2023	21,051,072	289,661.60	1.37
2024	21,541,196	297,764.70	1.37
2025	22,006,703	305,773.30	1.37
2026	22,605,245	314,907.50	1.38
2027	23,065,421	322,875.60	1.37
2028	23,422,063	329,985.40	1.36
2029	23,755,123	336,941.40	1.36
2030	24,114,791	344,193.20	1.35

Annex 3.5 Thailand

Policy parameters

Scenario		
Type of benefit	Criteria	Monthly transfer value (local currency unit)
Child benefit	0-5 years	940
Disability benefit	17-64 years	2,910
Old-age benefit	65+ years	1,930

Simulated impact figures of all programmes combined

Simulated impact on poverty rates, percentage, whole population		
Poverty line	With no schemes	Post reforms
National	0.28	0.11
International (PPP \$1.90)	0.00	0.00
International (PPP \$3.20)	0.00	0.00
International (PPP \$5.50)	0.08	0.05

Simulated impact on poverty rates, percentage, recipient households

Poverty line	With no schemes	Post reforms
National	0.34	0.09
International (PPP \$1.90)	0.00	0.00
International (PPP \$3.20)	0.00	0.00
International (PPP \$5.50)	0.09	0.04

Simulated impact on poverty gap index, percentage, whole population

Poverty line	With no schemes	Post reforms
National	0.03	0.01
International (PPP \$1.90)	0.00	0.00
International (PPP \$3.20)	0.00	0.00
International (PPP \$5.50)	0.01	0.00

Simulated impact on poverty gap index, percentage, recipient households

Poverty line	With no schemes	Post reforms
National	0.04	0.01
International (PPP \$1.90)	0.00	0.00
International (PPP \$3.20)	0.00	0.00
International (PPP \$5.50)	0.01	0.00

Simulated impact on inequality

Inequality metric	With no schemes	Post reforms
Gini index	0.39	0.38
Palma ratio	1.81	1.72
Quintile ratio	6.62	6.25

Projected annual spending, local currency unit and percentage of GDP, by year

Year	Number of recipients	Spending (millions of INR)	Spending (percentage of GDP)
2021	14,981,980	325,999.00	2.01
2022	15,365,845	336,126.80	2.04
2023	15,763,459	346,639.20	2.07
2024	16,172,934	357,425.30	2.10
2025	16,593,269	368,422.60	2.13
2026	17,001,105	379,122.90	2.15
2027	17,417,147	389,908.10	2.18
2028	17,843,168	400,842.90	2.20
2029	18,280,311	411,995.60	2.23
2030	18,728,796	423,397.40	2.25

Annex 3.4 Viet Nam

Policy parameters

Scenario		
Type of benefit	Criteria	Monthly transfer value (local currency unit)
Child benefit	0-5 years	355,000
Disability benefit	17-64 years	1,065,000
Old-age benefit	65+ years	730,000

Simulated impact figures of all programmes combined

Simulated impact on poverty rates, percentage, whole population			
Poverty line	With no schemes	With existing schemes	Post reforms
National	9.86	9.77	7.26
International (PPP \$1.90)	1.98	1.97	1.04
International (PPP \$3.20)	8.39	8.33	6.08
International (PPP \$5.50)	28.86	28.80	24.85

Simulated impact on poverty rates, percentage, recipient households			
Poverty line	With no schemes	With existing schemes	Post reforms
National	11.92	11.79	7.74
International (PPP \$1.90)	2.48	2.46	0.97
International (PPP \$3.20)	10.30	10.21	6.58
International (PPP \$5.50)	34.03	33.94	27.56

Simulated impact on poverty gap index, percentage, whole population			
Poverty line	With no schemes	With existing schemes	Post reforms
National	2.62	2.59	1.73
International (PPP \$1.90)	0.39	0.39	0.18
International (PPP \$3.20)	2.24	2.22	1.45
International (PPP \$5.50)	8.86	8.82	6.89

Simulated impact on poverty gap index, percentage, recipient households			
Poverty line	With no schemes	With existing schemes	Post reforms
National	3.22	3.18	1.79
International (PPP \$1.90)	0.45	0.45	0.11
International (PPP \$3.20)	2.77	2.73	1.48
International (PPP \$5.50)	10.70	10.64	7.53

Simulated impact on inequality			
Inequality metric	With no schemes	With existing schemes	Post reforms
Gini index	0.35	0.35	0.34
Palma ratio	1.45	1.44	1.35
Quintile ratio	6.18	6.16	5.63

Projected annual spending, local currency unit and percentage of GDP, by year			
Year	Number of recipients	Spending (millions of INR)	Spending (percentage of GDP)
2021	21,567,787	170,924,654	2.02
2022	21,967,259	175,171,467	2.02
2023	22,330,503	179,351,554	2.01
2024	22,695,250	183,596,362	2.00
2025	23,084,445	187,980,809	1.99
2026	23,427,936	192,204,558	1.98
2027	23,843,043	196,708,438	1.97
2028	24,308,218	201,427,028	1.96
2029	24,781,444	206,226,289	1.95
2030	25,237,725	211,030,363	1.94

1. Cambodia, Fiji, India, Indonesia, Malaysia, Papua New Guinea, the Philippines, Thailand and Viet Nam.
2. Those identified as applicable to this assessment (covering inherent human rights, in particular, economic, social and cultural rights) include the ICERD, ICECSR, CEDAW, CRC, ICRMW and CPRD.
3. ILO 2018.
4. ILO 2020a.
5. Ibid.
6. UN Women 2020e.
7. Georgieva 2020.
8. United Nations 2020b.
9. UNESCAP 2021c.
10. UNESCAP 2021c, 2021d.
11. UN Women 2020d.
12. Ibid.
13. UN Women 2020f, 2021c.
14. “Social protection” and “social security” are used interchangeably throughout this report.
15. For this report, the umbrella term “informal workers” refers to workers without job protections and access to social security, including workers in informal sectors, the informal economy and the gig economy, and home-based and non-salaried workers.
16. UNDP and UN Women 2021. See: <https://data.undp.org/gendertracker/>.
17. ADB and UN Women 2022.
18. Sachs 2021.
19. Ritchie et al. 2020. See: <https://ourworldindata.org/coronavirus>.
20. ILO n.d. See: <https://ilostat.ilo.org/data/>.
21. ILO 2021a.
22. Oxfam 2021b; UN Women 2020a.
23. Martin and Lawson 2020; Oxfam 2021b.
24. UN Women 2021b.
25. Ibid.
26. Guterres 2021.
27. Based on administrative data from police, hotlines responding to violence against women and other service providers, and analysis of big data from online searches and social media posts.
28. UN Women 2021e.
29. UN Women et al. 2021.
30. Ali 2022.
31. Ibid.
32. IMF 2019.
33. IMF 2020.
34. Parker 2020.
35. These estimates are based on available secondary information including media outputs. There is limited consistent and detailed budgetary or expenditure data available to construct an accurate depiction.
36. IMF 2021c.
37. UNESCAP 2021a.
38. Gentillini et al. 2021.
39. UNDP and UN Women 2021. See: <https://data.undp.org/gendertracker/>.
40. Rationalization refers to a change in the structure of spending. As the COVID-19 pandemic erupted when most countries had just begun to implement their 2020 budget, a shift in spending priorities was required to align with short-term priorities, namely, designing and implementing immediate responses to the crisis.
41. European Commission 2020.
42. India, Ministry of Finance 2020.
43. The 13 priority sectors are: auto components, automobiles, aviation, chemicals, electronic systems, food processing, medical devices, metals and mining, pharmaceuticals, renewable energy, telecom, textiles and apparel, and white goods.
44. The available information from Gentilini et al. (2021) does not confirm whether this refers only to internal rural-to-urban and interstate migrants.
45. MySalam is a national health protection scheme targeted to the poor (the bottom 40 per cent income group). Patients receive a one-time “critical illness” claim worth RM 8,000 (USD 1,840) in addition to a hospitalization benefit of RM 50 (USD 12) for a maximum of 14 days per year.
46. IMF 2021a.
47. UNDP and UN Women 2021. See: <https://data.undp.org/gendertracker/>.
48. Ibid.
49. Ibid.
50. Ibid.
51. Labour market regulations refer to rules that may uphold rights and certainty for workers and employers in their employment relationships, for example, ensuring the rate of employee or employer compensation.
52. UNDP and UN Women 2021. See: <https://data.undp.org/gendertracker/>.
53. Gopinath 2021. Another key factor is vaccine access. Further, the availability of debt financing options diverges between OECD countries and emerging and developing countries.
54. Note: Declarations are generally non-binding. The Universal Declaration of Human Rights is an influential yet non-binding international instrument. As such, rights set out within it have since been embodied in other binding international instruments such as the International Covenant on Civil and Political Rights and the ICESCR.

55. CEDAW, the CRC, the CPRD, the ICERD and the ICRMW are key international human rights treaties most relevant to this assessment. See Table A1.1 in Annex 1 for an overview of the ratification status for each country.
56. OCHCR 2022.
57. CESR 2020.
58. OHCHR 2020a.
59. Sepúlveda Carmona 2011.
60. Barrantes 2020b.
61. Ibid.
62. Barrantes 2020b, United Nations 2019.
63. ILO 2018.
64. Ibid.
65. Thomson Reuters n.d.,
66. Alizia et al. 2020.
67. OECD 2019.
68. ILO 2018.
69. Colquhoun et al. 2021.
70. ILO 2015.
71. Thomson Reuters n.d. For Indonesia, see Law No. 13 Concerning Manpower (2003). For Thailand, see the Labour Protection Act B.E. 2541 (1998). For Viet Nam, see the Labour Code (2019).
72. ILO 2018.
73. Ibid.
74. Ibid.
75. ILO 2016.
76. Thomson Reuters n.d.
77. Working People's Charter 2020.
78. Cariappa et al. 2021.
79. Working People's Charter 2020. The new, restricted definition of the term "worker" now excludes gig or platform workers; trainees; apprentices; information technology workers; those employed in start-ups and micro-, small and medium enterprises; the self-employed; home-based workers; plantation workers; unorganized workers and Mahatma Gandhi National Rural Employment Guarantee scheme workers.
80. OECD and ILO 2019.
81. Dabla-Norris and Rhee 2020.
82. OECD and ILO 2019.
83. Ibid.
84. ILO 2021b.
85. ILO 2020a.
86. Ibid.
87. Komin et al. 2021.
88. Pitoyo et al. 2021.
89. Arredondo 2020.
90. Gentillini et al. 2021.
91. Srivastava 2020.
92. Make in India 2020.
93. Medina 2020.
94. Sutrisno 2020.
95. UNESCAP 2021a.
96. The Economic Times 2020.
97. India.com News Desk 2020.
98. Gentillini et al. 2021.
99. Nandi 2020.
100. Gentillini et al. 2021.
101. Arumugam 2020.
102. Bain & Company 2020.
103. Ibid.
104. Kassai et al. 2020.
105. Bain & Company 2020.
106. Ibid.
107. APO n.d. Improved health status is reflected in key health indicators, including life expectancy at birth, child immunization coverage, infant and under 5 mortality rates and maternal mortality ratios.
108. WHO 2015.
109. Ibid.
110. APO 2015.
111. APO 2011, 2015, 2017; ADB 2020.
112. Annear et al. 2015.
113. APO 2019; Roberts et al. 2011.
114. APO 2019.
115. Rannan-Eliya 2013.
116. Cambodia Socioeconomic Survey 2019–2020.
117. Sengupta and Kidd 2020.
118. Assaf et al. 2017. The few existing costing and investment studies relating to women's menopausal phases are in high-income countries. The overarching focus of sexual and reproductive health care is on younger women (below 50 years).
119. Lim et al. 2020.
120. ARROW 2021.
121. As per the ICESCR.
122. Human immunodeficiency virus/acquired immunodeficiency syndrome.
123. UNFPA et al. 2015.
124. UNFPA et al. 2015; United Nations 2021b; United Nations 1979.
125. World Legal Information Institute. See: <http://www.worldlii.org/>.
126. UNFPA et al. 2020.
127. Ibid.
128. UNESCO 2013.
129. UNFPA et al. 2015.
130. UNFPA et al. 2020.
131. Morisky 2004.
132. Kawichai et al. 2012.
133. Nguyen et al. 2012; Pham et al. 2012.
134. UNFPA et al. 2015.
135. As per the normative content of the ICESCR, Article 12.
136. WHO 2020.

137. Accessibility has four overlapping dimensions, as per the ICESCR, Article 12: non-discrimination, physical accessibility, economic accessibility and information accessibility.
138. ADB 2020.
139. John Hopkins Coronavirus Resource Centre. See: <https://coronavirus.jhu.edu/>.
140. Ibid.
141. Ibid.
142. Ibid.
143. Online Reporters 2020.
144. Vietnam Insider 2020.
145. Momblan 2020.
146. Sanghvi 2020.
147. CDN 2020. Note: The number of beneficiaries accepted for processing every day was limited due to social distancing measures.
148. Dhawan 2020.
149. Wardana and Hasul 2020.
150. Viet Nam Social Security 2020.
151. Egorov 2016.
152. Ibid.
153. Oxfam 2021b.
154. UNDP 2020.
155. Kidd et al. 2022; Kidd and Athias 2020.
156. Kidd et al. 2022.
157. Duran 2017.
158. Kidd 2015.
159. Egorov 2016.
160. Jung et al. 2014.
161. Jung et al. 2014. Note: The cited study classifies Fiji and Papua New Guinea in a separate category as small island developing States. This group is estimated to fall below the global average in including economic and social rights in national constitutions.
162. UNESCAP 2021d; Kidd et al. 2022.
163. Standing 2014; McClanahan and Barrantes 2021.
164. McClanahan and Barrantes 2021.
165. UNESCAP 2021d.
166. Ibid.
167. Ibid.
168. Ibid.
169. UNESCAP and UN Women 2020.
170. UNESCAP 2021d.
171. Chaparro and Mamberti, eds. 2021.
172. McClanahan and Barrantes 2021.
173. Barrantes 2020a.
174. UNESCAP 2021e. These estimates are based on a poverty line of USD 3.20 per day (in PPP terms). The “near-poor” income group includes those living on between USD 3.20 per day and USD 5.50 per day (in PPP terms).
175. Azcona et al. 2020.
176. Barrantes 2020a.
177. Ibid.
178. ILO Media Centre 2018.
179. UN Women 2021e.
180. United Nations n.d. See: <https://www.un.org/development/desa/disabilities/covid-19.html>.
181. The local currency unit to USD exchange rate in 2020 nominal prices. Source: <https://www.ofx.com/en-gb/forex-news/historical-exchange-rates/yearly-average-rates/ofx-preview/>.
182. Committee on the Elimination of Discrimination against Women 2017.
183. UN Women 2018.
184. Ibid.
185. Ghosh 2018.
186. Mercer-Blackman 2015.
187. Ibid.
188. Ibid.
189. Ibid.
190. Ibid.
191. ILO 2018a.
192. UN Women and ADB 2018.
193. ADB 2021.
194. Ibid.
195. UN Women 2017.
196. United Nations 1979. Article 13, eliminate discrimination against women in all areas of social and economic life, and Article 14, take appropriate measures to apply all provisions of the CEDAW for rural women, including the equal right to social security.
197. United Nations 2014.
198. McMahan et al. 2015.
199. Larano and Cuneta 2014.
200. Dabla-Norris and Rhee 2020.
201. World Bank 2011.
202. Ibid.
203. ILO 2018a; Mercer-Blackman 2015.
204. World Bank 2011.
205. Perrons et al. 2017.
206. UN Women 2018.
207. United Nations et al. 2014.
208. Rodriguez et al. 2018.
209. ILO 2018a.
210. ILO 2020a.
211. UN Women 2020a.
212. Ibid.
213. Ibid.
214. UN Women 2018; United Nations 2021a.
215. UN Women 2020a.
216. UN Women 2021a.
217. UNDP 2021; UN Women 2020a.
218. Dong and Zhao 2017; Sengupta 2019; Singh and Pattanaik 2020.

219. UN Women 2020e.
220. UNESCAP 2020.
221. Santagostino Recavarren and Elefante 2020.
222. UNDP and UN Women 2021. See: <https://data.undp.org/gendertracker/>.
223. For more details, see UN Women 2020e.
224. News18 2020.
225. Kidangoor 2020.
226. Ibid.
227. Rödl and Partner 2020; Thaiger 2020.
228. Rivas 2020.
229. Xinhua Net 2021.
230. Kidd and Tran 2017; Rose 2016.
231. OHCHR 2020a.
232. Oxfam 2021.
233. United Nations 2021a; Oxfam 2020, 2021; Kidd et al. 2022; Bretton Woods Project 2018, 2020.
234. Sengupta 2021.
235. Communication with the senior economist/consultant of the Surge Initiative, OHCHR.
236. Heller 2005, cited in Ortiz et al. 2017.
237. Swedberg 1986, cited in Ray et al. 2020.
238. Roy et al. 2007, cited in Ortiz et al. 2017.
239. Ortiz et al. 2017. Note: “prioritization hierarchy” is the author’s own phrasing.
240. UN Women 2020f, 2021a.
241. Bretton Woods Project 2020.
242. Kidd and Athias 2020b.
243. IMF 2021d. Also see Coady (2018) for an overview of efficient and equitable taxation options.
244. Global Alliance for Tax Justice et al. 2021.
245. Oxfam 2021.
246. Abdo 2019, cited in Oxfam 2021.
247. Kidd et al. 2022.
248. Tax Justice Network 2020.
249. Global Alliance for Tax Justice et al. 2021; Oxfam 2021; ILO, 2019
250. Adapted from Kidd et al. 2022. Also see Gaspar et al. 2021.
251. Ortiz et al. 2017.
252. ILO 2019.
253. Kidd et al. 2020.
254. Kidd et al. 2022.
255. Berkhout et al. 2021.
256. UN Women 2021a.
257. Oxfam 2021; Gallagher 2020 and Munevar 2020, cited in Ray et al. 2020.
258. OHCHR 2021.
259. Ray et al. 2020; Stubbs et al. 2021.
260. Bretton Woods Project 2018.
261. Oxfam 2021; UN Women 2014.
262. Donald et al. 2019.
263. Committee on Economic, Social and Cultural Rights 2008.
264. Cummins and Karunanethy 2017 and Ball et al. 2013, cited in Oxfam 2021; Bretton Woods Project 2020.
265. Ray et al. 2020; Stubbs et al. 2021.
266. Ostry et al. 2016: 38, cited in Ray et al. 2020.
267. Ray et al. 2020; Stubbs et al. 2021.
268. Oxfam 2021; Kidd et al. 2022.
269. Donald and Lusiani 2017, cited in Oxfam 2021.
270. CESR 2018, cited in Oxfam 2021.
271. UNICEF 2021.
272. United Nations 2020a, 2021b.
273. Donald and Lusiani 2017, cited in Oxfam 2021.
274. Bretton Woods Project 2020.
275. Ray et al. 2020.
276. Committee on Economic, Social and Cultural Rights 2020.
277. Financial Transparency Coalition 2021.
278. Ferrant and Thim 2019; United Nations 2021a.
279. UN Women 2021a.
280. Ibid.
281. Ibid.
282. Ibid.
283. ILO 2020a.
284. Guterres 2020.
285. Ibid.
286. Ibid.
287. OHCHR 2020b. Examples of emergency services include access to contraception; maternal and newborn care; treatment of sexually transmitted illnesses; safe abortion care; and effective referral pathways, including for victims of sexual and gender-based violence.
288. Perrons et al 2017.
289. As United Nations Member States, all nine assessed countries have, in theory, affirmed acceptance of the Universal Declaration of Human Rights, whose provisions are broadly accepted to reflect customary international law. Note: This table details six of the nine core international treaties.
290. Based on Household Income and Expenditure Surveys and the UNESCAP Social Protection Simulation Tool. Among countries in this assessment, the tool only covers these six countries. See Box 4.2 for an impact and financing analysis of Papua New Guinea using its 2016-2018 Demographic and Health Survey.

