

**Submission by the Institute for Human Rights and Business (IHRB) to the
Sixth session of the UN Open Working Group on Sustainable Development Goals
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1. Linking the Post-2015 agenda on human rights with the Post-2015 agenda on the private sector

IHRB welcomes the central role accorded to both human rights and the private sector in the Secretary General's [High Level Panel's report on the Post-2015 Agenda](#) and in subsequent discussions. The Post-2015 agenda and more specifically the Sustainable Development Goals (SDGs), provide an important opportunity to inextricably link the two agendas in a far more definitive way than the presentation in the High Level Panel Report. Business can make an important contribution to promoting economic growth, but should do so in ways that respects human rights. The corporate responsibility to respect human rights in line with the UN Protect, Respect, Remedy Framework and the UN Guiding Principles on Business and Human Rights adopted unanimously by the Human Rights Council in 2011 should be a core part of any SDGs addressing or involving the private sector. The SDGs also provide a critical opportunity to reaffirm the role of governments in setting the framework for responsible business, including through regulation where appropriate, and through the use of appropriate incentives and disincentives.

2. Integrating human rights into all relevant Goals rather than developing a separate human rights goal in the SDGs

IHRB strongly supports the approach of integrating human rights principles and processes across the SDG framework, rather than creating a separate, stand-alone goal focused on human rights. An integrated approach sends the right message that human rights are a core part of the way governments, businesses and civil society should carry out their operations to meet the goals. Separating human rights into a stand-alone approach would also not make sense for the private sector as it would not reflect the way businesses are currently managing human rights risks and impacts. The clear trend is towards integrating and managing human rights issues alongside other sustainability issues. In addition, this would not reflect the agreed approach set out in the UN

Protect, Respect, Remedy Framework which makes clear that business has a broader, general responsibility to respect human rights in all contexts and all operations.

3. Linking the Post-2015 agenda on Public Private Partnerships (PPPs) with human rights

The [High Level Panel's Report on the Post-2015 Agenda](#) places renewed emphasis on public-private partnerships as an organisational form to address some of the key challenges identified in the Post-2015 agenda. IHRB welcomes the opening of collaboration between the public and the private sector to address global development challenges. We believe that unlocking private sector potential to contribute towards realising the goals can be a key part of the Post-2015 agenda, but we would also strongly recommend that the focus on PPPs includes an appropriate emphasis on accountability for all actors involved and draws on relevant standards and the UN Protect, Respect, Remedy Framework on business and human rights more specifically. Governments should be reminded of their obligations to respect, protect, fulfil and promote human rights within the framework of PPPs while businesses participating in PPPs should equally be required to carry out appropriate human rights due diligence processes consistent with their responsibility to respect human rights as set out in the UN Guiding Principles on Business and Human Rights. While governments continue to have an obligation to protect human rights, under PPPs, certain responsibilities may be transferred to businesses, requiring an even more proactive approach to human rights.

4. Making a clear statement on the need to reinforce mechanisms to hold companies to account

IHRB welcomes the initiatives by the Global Compact and numerous businesses to promote mandatory corporate reporting on financial and non-financial risks as a part of the SDGs. Transparency can be an effective and efficient avenue to unlocking new analysis, new collaborations, and new initiatives for accountability. However, making this the sole response to demands for corporate accountability would undermine the importance the High Level Panel Report attaches to credible systems of accountability as a core part of the SDGs. Equally important, limiting the corporate accountability agenda solely to reporting would undermine the credibility of the renewed emphasis on the private sector in the Post-2015 agenda. That privileged position in the Post-2015 Agenda must be accompanied by commitments to responsibility and accountability that go beyond what companies choose to self-report. IHRB recommends that the SDGs contain a clear call for a range of accountability mechanisms – judicial and non-judicial – to address company actions, reflecting the emphasis in the UN Guiding Principles on Business and Human Rights on the importance of effective remedy for human rights harms relating to business conduct.

5. Strengthening references and linkages to core systemic issues involving the private sector

The Post-2015 agenda and the SDGs provide a rare opportunity to marry and integrate core agendas around global public goods that have been proceeding on parallel tracts in international discussions. Those agendas are too important not to be given a central place in the Post-2015 agenda. The Post-2015 agenda and the SDGs should take on the hard but fruitful task of achieving policy coherence across major international frameworks. In this vein, we would highlight the importance of interlinking the human rights, climate change and development agendas in the Post-2015 architecture. This interlinking should be substantive, recognising the hard choices involved such as weighing impacts of specific interventions and considering their overall cumulative impact, while also addressing how to balance competing priorities.

IHRB welcomes the emphasis in the High Level Panel's report on corruption, illicit financial flows, money laundering, tax evasion and hidden ownership of assets, and encourages strong attention to these issues across the SDGs while emphasising their linkage to human rights. We also support deliberations and targets that go even further and explore the far less obvious, more difficult, but equally as fruitful linkages between international financial regulation and sustainable development. This will not be achieved in the short-term but the SDGs can set the vision and goals for international capital markets that are shaped to deliver value for societies for the long term. This includes using regulatory and other incentives and disincentives to drive the inclusion of currently externalised environmental and social costs into the costs of products and services and thus establishing the true and fair price of their impacts on society.

6. Paying attention to terminology that could be fundamentally misconstrued by constituencies

All those involved in shaping the Post-2015 agenda must be careful to construct its terminology and frameworks using clear terms that are capable of being understood by ordinary citizens across cultures. Every effort must be made to avoid misuse of language, including shifts in terminology that may not only confuse stakeholders but that can be misconstrued, purposely or innocently, to change the intended purpose or meaning of commonly used terms. We would flag a term with such potential: "corporate sustainability". This term is confusing because of the ambiguity it creates: is it about the long-term sustainability of the corporation which is a valid consideration for the corporation itself and its shareholders but not a vital issue for the Post-2015 agenda or is it about the private sector approach to sustainability? Clearer terms like "corporate contributions to sustainability" or "corporate approaches to sustainability" are far preferable.