# CENTER FOR ECONOMIC 255

TWENTY FIVE YEARS FIGHTING FOR SOCIAL JUSTICE THROUGH HUMAN RIGHTS



**ANNUAL REPORT 2018** 

In 2017, CESR staff participated in the New York City tax march, calling attention to the alarming implications of US tax reforms for inequality and human rights.

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In 1995, CESR assembled a team in Iraq to document the impacts of UN-imposed economic sanctions on child mortality rates.

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# **A MILESTONE YEAR FOR CESR**

2018 was a milestone year for the Center for Economic and Social Rights (CESR), marking twentyfive years since our founding as the first international NGO dedicated to bringing human rights to the struggle for economic and social justice.

Taking stock, we have many achievements to celebrate. Over the decades, CESR has helped promote recognition in law and understanding in practice of economic and social rights as basic human entitlements to a life with dignity. We've exposed violations of these rights—from environmental abuses by oil companies in the Amazon to tax abuse by multinationals in Zambia—using the mix of legal and economic analysis that is our hallmark.





Yet developments in 2018 brought home just how much remains to be done. This year saw economic inequality and wealth concentration reach historically high levels. Ten years on from the global financial crisis, austerity is now the prevailing economic doctrine in two-thirds of the world's countries, widening inequalities, eroding rights and reversing progress in efforts to eradicate poverty. People's disenchantment with economic and political systems seen as working only for the elite has been manipulated by populist authoritarians in countries across the globe with even more sinister consequences for human rights.

Against this backdrop, in 2018 we strengthened our resolve to disrupt the policies and practices fueling economic inequality, to expose the myths and fallacies sustaining austerity, and to forge alliances with activists beyond the human rights movement working for more equitable, sustainable and human-centered economies. This report highlights the changes that we made in the countries and contexts in which we worked, and in the broader field of social justice activism which we serve.

We urge you to support CESR in its efforts to disrupt inequality and uphold

human rights. Please see the last page of this report to find out how.



In November, 2018, over one hundred members of CESR's global community—founders, distinguished Board and Advisory Council members, key partners and allies—gathered in New York City to celebrate twenty-five years of working for social justice through human rights. Photos of the event by Vitaliy Piltser.



# WHO WE ARE AND WHAT WE DO

The Center for Economic and Social Rights (CESR) is an international nongovernmental organization that fights poverty and inequality by advancing human rights as guiding principles of social, economic and development policy. We work for the recognition and enforcement of economic and social rights—among them the rights to education, health, food, water, housing and work—as a powerful tool for promoting social justice and human dignity. Our international and interdisciplinary staff based in New York comes from the human rights, development and social justice movements in different parts of the world.

CESR's work aims to make economic and social rights a reality by strengthening the capacity of civil society organizations (and the communities they serve) to claim these rights and to challenge the unjust policies that erode them, using the different avenues of accountability available at the local, national, regional and international levels.

"It's often been said that if CESR didn't exist, it would need to be created. CESR has distinguished itself by looking at the broader issues linked to human rights, such as how redistribution can ensure a degree of equality that enables people to enjoy their basic rights."

-Philip Alston, UN Special Rapporteur on Extreme Poverty and Human Rights

Textile image courtesy of Etsy

# **CESR'S WORK IN 2018**

In 2018, CESR redoubled efforts to fight extreme economic inequality as one of the most pervasive threats to human rights. Throughout the year, we waged this struggle on three critical fronts: *resisting austerity, promoting progressive tax policies and advancing sustainable development alternatives.* We carried out cutting-edge research on these critical issues, combining human rights and economic policy analysis. And we worked with a range of partners worldwide to hold governments and international institutions accountable for unjust fiscal and development policies, promoting policy reforms, shifting debates and expanding alliances for change.

We led the way in assessing austerity's human rights impacts in places like Brazil and South Africa, and helped bring about inspiring victories, such as the restoration of universal access to health care on human rights grounds following eight years of austerity in Spain. And we've called on powerful international financial institutions such as the International Monetary Fund to promote fairer alternatives to austerity in line with their stated commitment to reducing economic and gender inequality.

CESR continued to be a leading human rights voice for progressive taxation policies that can reduce inequality and redistribute resources on the national and global levels. We spoke out against regressive tax policies in countries such as Brazil, Colombia, South Africa and the United States and formed a key alliance with the Independent Commission for the Reform of International Corporate Taxation (ICRICT), a group of prominent global figures working to ensure that multinational corporations pay their fair share of tax.

CESR also engaged with the 2030 Agenda for Sustainable Development as a spur to action against inequality and spearheaded efforts to equip human rights defenders with innovative tools for monitoring economic and social rights and demanding accountability in the context of the 2030 Agenda commitments. In countries such as Egypt, CESR worked with civil society groups to propose new metrics of development progress aligned with their priorities and with the country's economic and social rights obligations.

CESR collaborated closely with human rights and development organizations, institutions and networks in more than a dozen different countries, forging partnerships that challenged the injustices of fiscal austerity, tax abuse and extractive development models. CESR's distinctive partnership model, which prioritizes mutual skills-sharing, collaborative research and advocacy methods, and jointly-branded outputs, was highly valued by those with whom we worked. We also fostered much-needed dialogue on the ways in which the human rights movement can work in closer synergy with other movements striving for economic and social justice to confront common threats.



UNITED STATES: CESR concerns about the alarming implications of corporate tax cuts for human rights and inequality were echoed by the UN Special Rapporteur on Extreme Poverty and Human Rights, who described these as "staking out America's bid to become the most unequal society in the world."



**COLOMBIA:** CESR, FESCOL and Dejusticia's research drew the attention of the Human Rights Council and the UN's Sustainable Development Forum to the role of unjust fiscal policy in fueling inequality and undermining progress towards lasting peace.

#### LATIN AMERICA & CARIBBEAN:

CESR helped national human rights institutions in Latin America strengthen their capacity to defend economic and social rights by co-developing and facilitating a regional workshop in Tegucigalpa, Honduras, with the Global Alliance of NHRIs and the Honduran National Human Rights Commission.

**PERU:** CESR hosted Beyond Boundaries, an international convening connecting actors across the human rights, development, tax justice, environmental, Indigenous and feminist movements, aimed at deepening alliances for socioeconomic justice.

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**BRAZIL:** Brazil's Congressional Human Rights Commission called for a human rights impact assessment of the country's twenty-year expenditure freeze following advocacy by civil society groups including CESR, Instituto Nacional de Estudos Socioeconômicos and Oxfam Brasil.

> LATIN AMERICA & CARIBBEAN: CESR helped spearhead a new initiative to develop principles and guidelines on fiscal policy in the region at an inaugural meeting in Buenos Aires, Argentina, with a distinguished set of regional partners.



ARGENTIN



**SCOTLAND:** CESR worked with the Scottish Human Rights Commission and the Health and Social Care Alliance on a pioneering new initiative to help public authorities put human rights at the heart of their budget planning.

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**SPAIN:** An austerity decree denying half a million migrants access to health care was repealed after advocacy by CESR, Médicos del Mundo, Red Acoge and Amnesty International prompted UN calls to rescind it.



**EGYPT:** The Egypt Social Progress Indicators (ESPI), a new monitoring and accountability tool gauging the country's human rights and sustainable development progress, was launched by CESR with civil society partners in Egypt.

> ASIA PACIFIC: CESR helped national human rights institutions in the region address the challenges of monitoring sustainable development plans from a human rights perspective by co-facilitating a regional training workshop in Kathmandu, Nepal with the Asia Pacific Forum of NHRIs and the National Human Rights Commission of Nepal.



**BOTSWANA:** CESR worked with the Botswana Labour Migrants Association and Northwestern University to assess the right to health of miners in the country's diamond industry and promote rights-based legislative and regulatory reforms.



**SOUTH AFRICA:** Together with the Institute for Economic Justice, Section 27 and the Studies in Poverty and Inequality Institute, CESR provided evidence to the UN that austerity measures were undermining the rights to health and education and perpetuating inequality, prompting calls for reform from the UN.

**Photos by:** Cia Pak, Olmo Calvo, Dominic Chavez/World Bank, Kibae Park, Frombelow, Roberto Gonzalez Estrada, Jaqueline Dornicke, International Labor Rights Forum

# PROMOTING HUMAN RIGHTS IN ECONOMIC POLICY

CESR advocates for economic policies that disrupt inequalities and realize human rights, with a particular emphasis on the role fiscal (tax and budget) policies play. In 2018, we set out to call governments and international financial institutions to account for a "lost decade" of ill-conceived austerity programs in countries such as Brazil, Egypt, Spain and South Africa; challenge corporate tax abuse and propose reforms aimed at reducing economic inequality; and bring human rights standards to bear in the design and implementation of more just tax and budget systems.



Photo by Adolfo Lujan



Photo by Michael Wuertenberg



Access to public healthcare was restored for half a million migrants in Spain after the Spanish government repealed a 2012 austerity decree condemned by the UN Committee on Economic, Social and Cultural Rights (CESCR) as retrogressive, following sustained research and advocacy from CESR and partners Médicos del Mundo, Red ACOGE and Amnesty International.

The International Monetary Fund committed to incorporating a stronger gender equality dimension in its guidance to country teams, as a result of ongoing advocacy by CESR and others highlighting the contradiction between the Fund's stated goals around women's empowerment and the austerity-focused macroeconomic policies it has supported and imposed at the country level.

Brazil's Congressional Human Rights Commission called for an official human rights impact assessment of the country's twenty-year expenditure freeze after research on austerity's actual and foreseeable impacts was conducted by CESR and partners and presented to Congress. The findings garnered press coverage in over thirty Brazilian publications and websites.



Photo by UN Photo/Jean Marc Ferre

CESR produced methodological guidance for conducting human rights impact assessments of austerity policies—published as Assessing Austerity: Monitoring the Human Rights Impacts of Fiscal Consolidation—which was drawn on by the UN Independent Expert on Foreign Debt and Human Rights in the context of his work developing new UN Guiding Principles on this issue.



CESR was invited to join the steering group of the Independent Commission on the Reform of International Corporate Taxation (ICRICT)—made up of leading economists, tax experts and public intellectuals from around the globe—as part of the Commission's efforts to strengthen its human rights perspective.



CESR led the creation of a new initiative to develop principles and guidelines on fiscal policy and human rights in Latin America and the Caribbean, holding a thematic hearing on the issue before the Inter-American Commission on Human Rights (IACHR). Partners include: Asociación Civil por la Igualdad y la Justicia (ACIJ); the Centro de Estudios de Derecho, Justicia y Sociedad (Dejusticia); the Centro de Estudios Legales y Sociales (CELS); Fundar (Centro de Análisis e Investigación); Red de Justicia Fiscal de América Latina y el Caribe and the Instituto de Estudos Socioeconômicos (INESC).

## PUBLICATIONS





### BRAZIL

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#### HUMAN RIGHTS IN TIMES OF AUSTERITY

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# SNAPSHOTS FROM A LOST DECADE FOR HUMAN RIGHTS

Reflecting on 10 years since the financial crisis

"CESR has been groundbreaking in linking tax justice and human rights in its research and has been very effective on economic inequality issues."

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- Dereje Alemayehu, Global Alliance for Tax Justice

# ADVANCING HUMAN RIGHTS IN SUSTAINABLE DEVELOPMENT

CESR engages critically with the 2030 Agenda for Sustainable Development—which includes global commitments on a range of human rights issues—as a means of realizing economic and social rights and tackling inequality. In 2018, we advocated for rightsaffirming implementation of the Sustainable Development Goals (SDGs) and monitored States' commitments to them, particularly SDG 10 on reducing inequality within and between countries. We also promoted human rights-centered alternatives to dominant development models and investigated the challenges and opportunities for social and economic rights in countries undergoing post-conflict or democratic transitions.



The annual Spotlight on Sustainable Development report advocated for rights-based policy proposals to overcome obstacles to achieving the SDGs, including tackling the intense market and wealth concentration contributing to wealth inequality. Co-published by CESR with the Arab NGO Network for Development (ANND); Development Alternatives with Women for a New Era (DAWN); Global Policy Forum (GPF); Public Services International (PSI); Social Watch; Society for International Development (SID); and Third World Network (TWN), the Spotlight Report is the most comprehensive civil society "shadow" report on the 2030 Agenda.



As the High-Level Political Forum on Sustainable Development reviewed national progress in SDG implementation, a CESR postcard campaign drew on the organization's national-level work in Switzerland, Spain, Egypt and Colombia, to highlight underlying and overlooked development challenges. These included the need to tackle tax havens, end fiscal austerity, ease restrictions on civil society space and ensure progressive fiscal reforms in post-conflict transitions.



Photo by Prensa Latina

With Colombian human rights organization Dejusticia, CESR explored lessons from twenty years of transitional policies in Colombia to assess the extent to which development policies mandated by the peace agreements take into account the economic and social rights of displaced populations. CESR, Dejusticia and Friedrich Ebert Stiftung Colombia (FESCOL) also highlighted the critical role of progressive fiscal policy in fulfilling human rights in the context of Colombia's transition, on the occasion of the country's Universal Periodic Review.

From Disparity to Dignity Tackling economic inequality through the Sustainable Development Goals CESR fostered and led debates within and beyond the human rights movement on the need to tackle extreme economic inequality as a human rights imperative. An Open Global Rights debate guest-edited by CESR brought together contributions from leading human rights and development practitioners and activists. Its ongoing work to use human rights instruments to challenge inequality across the globe enabled CESR to introduce a nuanced and grounded perspective to critiques of the redistributive scope of the human rights framework.

# **PUBLICATIONS**

# Austerity Deepens Inequalities

In the wake of 8 years of austerity.

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SPAIN

# Tax havens impede sustainable development

#### SWITZERLAND

- SWITZERLAND is number one on the Financial Secrecy Index, and home to over a third of the world's offshore wealth.

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  This financial secrecy deprives other countries of billions of dollars of tax revenue—resources desperately needed to fund the Sustainable Development Goals.
  In 2016, the UN Committee on Discrimination Against Women pointed out negative impacts of Swiss financial secrecy policies on women's rights globally, and recommended an independent spillover assessment of these impacts.

CENTER FOR ECONOMIC 25 www.cesr.org/countries/switzerland



OLOMBIA is the second most unequal country in Latin Am OLOMBIA is the second most unequal country in Latin America. the richest 1% hold 20% of income—60% of which is not taxed. 9% of GDP was lost through tax incentives in 2016—half the ources needed for the Peace Agreement over the next ease ears. 15, central government social Spendin iss than the Latin American average.

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CENTER FOR ECONOMIC 250

# SPOTLIGHT Changes Ahead Exploring new policy pathways

2018 | COLOMBIA UNIVERSAL PERIODIC REVIEW

#### FISCAL POLICY, PEACE AND HUMAN RIGHTS





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> "CESR is a human rights organization that does profound and far-reaching work on the 2030 Agenda, accountability and its human

rights interlinkages."

- Savio Carvalho, WaterAid

# **STRENGTHENING RIGHTS CLAIMING** AND ACCOUNTABILITY

CESR supports efforts by civil society groups and affected communities seeking to secure their economic and social rights. We partner with organizations and individuals around the world to share innovative human rights monitoring skills and methodologies, including using and visualizing statistical data; and to strengthen the capacity of accountability bodies at the national, regional and international levels to enforce economic and social rights and hold governments responsible for their obligations. We also support rights claiming through ongoing, strategic partnerships with activists, lawyers and advocates from around the world.



The Egypt Social Progress Indicators, a groundbreaking online monitoring and accountability tool gauging Egypt's socioeconomic rights situation and its progress on sustainable development, was launched by CESR in collaboration with Egyptian civil society partners, including the Egyptian Center for Economic and Social Rights (ECESR); the Egyptian Initiative for Personal Rights [EIPR]; and Social Justice Platform [SJP].



Forty representatives from national human rights institutions [NHRIs] in the Americas and Asia were trained in the use of OPERA, CESR's comprehensive framework for analyzing the fulfillment of economic and social rights. NHRI workshops were carried out by CESR in Honduras and Nepal and in partnership with the Human Rights Commission in Scotland.



Photo by South African Democratic Teachers Union



measures on the rights to health and education in South Africa, the Committee on Economic, Social and Cultural Rights called on South Africa to review its fiscal policies contributing to "unacceptably high levels of economic and social inequalities" and work toward greater economic redistribution. CESR and Dejusticia's quidance to support the advancement of progressive standards to monitor States' use of "maximum available resources" also contributed to these efforts.



CESR joined efforts with the Botswana Labour Migrants Association (BoLama) and the Center for International Human Rights at Northwestern University Law School to undertake a two-week field research trip to Botswana to gather qualitative primary data measuring the health and human rights impacts of diamond mining and to assess the Botswanan government's responsibilities to miners under the right to health. CESR is also supporting the promotion of industry accountability in regional and international human rights systems.



The project on Mapping Evidence in National Litigation on Economic and Social Rights examined economic and social rights litigation from around the world to determine the kinds of evidence used in those cases, and to consider the different types of legal conclusions they helped to substantiate.



generating further insight on users' needs. The OPERA Stories blog series highlighted the work of

# **PUBLICATIONS**

# SOUTH AFRICA

#### AUSTERITY IN THE MIDST OF INEQUALITY THREATENS HUMAN RIGHTS

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# Defending Dignity

A Manual for National Human Rights Institutions on Monitoring Economic, Social and Cultural Rights





"CESR has consistently supported our agenda without imposing their own on us. They showed us how an international partner ought to be—supportive, understanding and dedicated to strengthening our local work while reinforcing our cause on an international level. "

> - Heba Khalil, Social Justice Platform (Egypt)

In August 2018 CESR convened an international gathering in Lima, Peru, entitled Beyond Boundaries: Allying Human Rights with Other Struggles for Economic and Social Justice.



Made possible by the support of the Open Society Foundations, Beyond Boundaries brought together environmental and land rights activists, tax justice campaigners, feminist economists, Indigenous peoples' rights defenders and others to explore how cross-movement collaboration and collective strategies can advance more effective advocacy for economic and social rights in the current environment. Participants found that such collaborations build collective power by bridging frames and visions of justice, pooling knowledge across disciplines and enriching strategies for bringing about change.



Participants recommended building cross-movement networks founded on relationships of mutual trust that recognize and address ideological divides and hierarchies. The inclusion of social and grassroots movements based in political, economic and financial realities was recommended, as was broadly democratized research and dynamic mapping of the trends and actors involved. Funders were encouraged to focus on strengthening long-term power building to sustain efforts toward systemic change.

"CESR's support for national civil society organizations and social movement leaders is crucial because it brings those actors into multilateral spaces where their voices and needs can be elevated."

> - Grazielle David, Fiscal Justice Network of Latin America and the Caribbean

# **CENTER FOR ECONOMIC AND SOCIAL RIGHTS**

**2018 FINANCIAL SNAPSHOT** 

# **INCOME \$1,486,248**

### ANONYMOUS

**OPEN SOCIETY FOUNDATIONS** 

**SWEDISH MINISTRY OF FOREIGN AFFAIRS** 

**FORD FOUNDATION** 

**OXFAM NOVIB** 

**CHRISTIAN AID** 

**FEES FOR SERVICE** 

INDIVIDUAL DONATIONS AND OTHER INCOME

# EXPENSES: \$1,486,248

GENERAL OPERATING EXPENSES 28% COMMUNICATIONS AND DEVELOPMENT 13% HUMAN RIGHTS IN ECONOMIC POLICY 15% HUMAN RIGHTS IN SUSTAINABLE DEVELOPMENT 9% RIGHTS CLAIMING AND ACCOUNTABILITY 19% BEYOND BOUNDARIES 16%





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# CENTER FOR ECONOMIC AND SOCIAL RIGHTS

# **HOW YOU CAN HELP**

CESR is an independent nongovernmental human rights organization. Our work depends on support from people like you. Please join our mailing list and consider making a one-time or monthly donation at <u>www.cesr.org</u>.

SAN CASA SAN CURIA SAN DENSIÓN





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