Background

More than **600 Civil Society Organizations** from all over the world have been working together for the last months via the Civil 20 (C20) to engage with the G20 on the most critical challenges facing today’s world.

Drawing on the work undertaken in previous years within the framework of the G20 and the C20, the results of an international survey launched during 2017 and the priorities established by the G20 for 2018, the key issues being addressed by the C20 during 2018 are:

- Anti-corruption
- Climate
- Education
- Employment
- Enabling Environment
- Energy
- Gender
- Implementation of the 2030 Agenda
- Inequality
- Infrastructure
- Investment
- Sustainable Development
- Technology and Digitalization

Based on these key issues, between December 2017 and July 2018 eight C20 Working Groups have developed specific policy recommendations, building on the input and consultation with C20. This C20 Key Policy Asks summarizes the recommendations of the C20 to the G20 in 2018.

Please consult https://civil-20.org/category/papers-statements/ for more detail of the policy papers which were developed by the C20 Working Groups and which provide the basis for this communiqué.
Civil society calls on G20 leaders to urgently take joint action in tackling global challenges

The international community is facing a serious of common challenges, including growing inequality between and within countries (many of which lack the resources to guarantee basic human rights); growing impacts from climate change; corruption scandals; the gender gap; worrying levels of global debt; high risks towards another financial crisis, environmental degradation; health crises; lack of access to basic goods and services inequitable access to education, absence of decent employment and the impact of digitalization and technology in the world of work and education.

These shared challenges are sending a common message: world leaders need to urgently come together to find sustainable, concrete and shared solutions to today’s problems. We know that these are not easy times for multilateralism, but there is no other option: shared problems need shared solutions.

In this context the freedoms of association, peaceful assembly and expression, both offline and online, including the right to speak out against these major problems require legal and political space for civil society. This space is what allows not only to Civil Society Organizations (CSOs), but also to the people to participate and hold governments accountable. We see with concern how spaces for democratic action are shrinking and how this has a negative impact in CSOs work. In order not only to guarantee a response to the needs and interests of people and global challenges but also to reduce the distrust of citizens in their governments, it is important to prioritize participation and transparency in decision-making. The C20 believes it is vital that all G20 leaders preserve and improve the conditions so that CSOs can continue to do their work, within the G20 as well as in other forums, spaces and multilateral institutions.

That is why we urge G20 leaders to better communicate their discussions through G20 platforms, adopt strong and public accountability mechanisms and engage more with relevant groups, especially with CSOs.

In order to implement the Agenda 2030, the G20 needs to make economic growth work for all, not just for a few. That means, as the G20 2018 presidency has said, putting people at the center of its policies. For that to work policies must seek to push for inclusive growth with nobody left behind. Speeches are not enough, genuine commitment through action is needed.

Civil society across the world is keen to continue its dialogue with G20 leaders in order to find shared solutions to shared challenges and to jointly work for a world where the benefits of growth are genuinely enjoyed by all.

The more than 600 CSOs from around the world that work in the C20 have made specific recommendations for how the G20 could do better in tackling the common challenges that our world faces today.

We call upon G20 leaders to integrate these recommendations, which cover the areas of anti-corruption; education, employment and inclusion; enabling environment; environment, climate and energy; gender, global health; the international financial architecture and investment and infrastructure into all aspects of their work.
ANTI-CORRUPTION
G20 Commitments

**Infrastructure**
"The G20 will promote greater transparency in the public sector, including in public contracting, budget processes and customs.” G20 Anti-Corruption Action Plan 2017-2018

**Conflicts of interest**
"We will promote a culture of integrity and accountability in our institutions, including by preventing and resolving conflicts of interest affecting public officials.” G20 Anti-Corruption Action Plan 2017-2018

"With the support of the World Bank, the ACWG will consider procedures for linking beneficial ownership information with other information sources, such as information provided in financial declarations, to identify conflicts of interest and other forms of malfeasance, consistent with applicable law.” G20 Anti-Corruption Implementation Plan 2017-2018

**SOEs**
"The ACWG will consider the role government can play to promote a culture of integrity in the private sector, including within State Owned Enterprises.” G20 Anti-Corruption Implementation Plan 2017-2018

**Gender**
“The ACWG will discuss the factors which make specific sectors especially vulnerable to corruption. We will continue to consider how we can strengthen understanding of the negative impact of corruption” G20 Anti-Corruption Implementation Plan 2017-2018

**G20 Anti-Corruption Effectiveness**
"Reducing corruption remains a top priority for the G20 (…). We need the support of business and civil society to help prevent and uncover corruption.” G20 Anti- Corruption Plan 2017-2018

**The Challenge**
Corruption is a major barrier to prosperity and equality, erodes trust in government, affects economic and financial stability, threatens investment and curtails the basic rights of citizens. Corruption scandals have shaken Latin America since the last G20 Summit was hosted in the continent in 2012. In a 2017 survey, nearly two thirds of people in the region said corruption was getting worse. But this is not only a Latin American problem. From corruption in FIFA to the Azerbijani Laundromat and the Malaysian 1MDB case, citizens see evidence of widespread wrongdoing that is at best only partially addressed by authorities. In addition, it is women and vulnerable minorities who are often most negatively impacted where corruption is widespread.

In a context in which large-scale, cross-border corruption cases are becoming increasingly frequent, national level efforts to combat corruption often fall short. International spaces such as the G20 are essential to allow governments to coordinate their anti-corruption policies and contribute to the global fight against corruption.

In this sense, we welcome the resources developed by the G20 Anti-Corruption Working Group (ACWG), especially on asset recovery, beneficial ownership transparency, asset disclosure by public officials, open data and integrity in public procurement, as they are a valuable starting point. But now is the time to put them into practice, and track whether these commitments are having an impact. The C20 Anti-Corruption Working Group has some
suggestions for how the G20 could do better in tackling corruption. We believe G20 countries must implement the following recommendations:

**Recommendations**

**Infrastructure**

Focus on the implementation of existing G20 commitments and anti-corruption good practice in major infrastructure projects, with the goal of strengthening systems to prevent conflicts of interest and corruption. These could include:

- Supporting independent civil society monitoring of large-scale infrastructure projects by providing open data throughout the project from planning to implementation, and supporting inclusive engagement mechanisms such as Integrity Pacts or similar vehicles that help ensure governments are delivering on commitments to transparency, efficient and accountable procurement;

- Requiring companies that bid for public contracts to publish beneficial ownership information in order to identify potential conflicts of interest, reduce the opportunities for collusion between linked companies, create fair competition for companies and ensure full knowledge of who is ultimately benefitting from public money;

- Establishing effective and constructive feedback channels, open to stakeholders across government, industry and civil society, and especially affected communities, to ensure decisions are made taking into account the needs of those affected by projects, including during the pre-tender phase;

- Enforcing a strong and credible sanctions regime, including public databases of companies banned from tenders;

- Ensuring that the entire public contracting process is “open by default”, from the planning phase to the implementation and monitoring publishing data and documents as open data aligned to the Open Contracting Data Standard;

- Using open contracting data to proactively identify conflict of interest and introduce preventive measures to address corruption and conflict of interest.

**Conflict of interest**

- Fully implement the High-Level Principles on asset declaration by public officials adopted in 2012, analyze whether they are having an impact and share lessons learned. G20 countries must have a regulatory system that allows establishing an asset and interest declaration system.

- Collect and publish beneficial ownership information of companies bidding for public contracts as open data in order to identify potential conflicts of interest, reduce the opportunities for collusion between linked companies, create fair competition for companies and ensure full knowledge of who is ultimately benefitting from public money.

- Effectively regulate the passage from public to private activity and vice versa, establishing a period of prudential cooling-off.

- Collect and publish machine-readable, reusable open data throughout the public procurement cycle using the Open Contracting Data Standard (OCDS) to identify corruption red flags, tackle conflicts of interest, and create a fairer marketplace.

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1 For more information on how to advance in the implementation of this commitment read: C20 (2018), Conflict of Interest Prevention: The power of existing G20 commitments: https://civil-20.org/conflict-of-interest-prevention-the-power-of-existing-g20-commitments/
State Owned Enterprises (SOEs)

- Adopt G20 Principles for SOEs based on Transparency International’s 10 Anti-Corruption Principles for SOEs², and the OECD’s Guidelines on Corporate Governance of SOEs and commit to report back on progress in two years
- Require SOEs to be accountable to citizens and other stakeholders through transparency and public reporting on their anti-corruption programmes
- Mandate SOEs to publish online up-to-date information on their beneficial ownership
- Ensure SOEs apply good governance with balanced board of directors, representation of independent directors, and a rigorous and transparent process for appointment of board directors
- Ensure SOEs maintain up-to-date, online, public registers of conflicts of interest of board members, senior executives and those in critical decision making or other sensitive positions and implement a process to manage the conflicts if they become relevant to decisions and operations of the SOE
- Counter corruption risks in procurement and contracting and significant asset transactions by ensuring transparency of processes including commitment to the OCDS
- Mandate SOEs to require integrity and anti-corruption standards of their third parties including risk-based due diligence on them.

Gender

- Collect gender desegregated data on the differentiated impact that corruption have in women.
- Recognize and address sexual extortion (‘sextortion’) as a gendered form of corruption and violence.

G20 Effectiveness

- G20 members should commit to develop national-level Anti-Corruption Strategies, which would draw G20 commitments into the national sphere in a format that is more easily implemented and context-specific. National level Anti-Corruption Strategies should be developed in partnership with business and civil society per the 2017-2018 G20 A/C Action Plan³.
- Invite civil society and business representatives to take part in substantive discussions on thematic issues at the anti-corruption working group (ACWG), not just during one session.
- Adopt the policy of G20 members meeting with civil society groups in-country prior to G20 ACWG meetings

Supporting Information


From Open to Clean Contracting: A collective agenda to end corruption in public procurement and infrastructure and support sustainable development. https://www.transparency.org/files/content/feature/Clean_Contracting_Manifesto.pdf


Transparency International, G20 Leaders or Laggards? Reviewing G20 promises on ending anonymous companies, https://www.transparency.org/whatwedo/publication/g20_leaders_or_laggards


INTERNATIONAL FINANCIAL ARCHITECTURE SYSTEM
G20 Commitments

**Transparency and Illicit Financial Flows**
The G20 have committed to enhancing transparency as a tool in the fight against corruption, tax evasion, terrorist financing and money laundering, by: (i) advancing the effective implementation of transparency and beneficial ownership (BO) of legal persons and legal arrangements; (ii) calling on all relevant jurisdictions to begin automatic exchanges of information by September 2018 at the latest, and (iii) to implement the agreed international standards on tax transparency while considering defensive measures against listed jurisdictions (G20 Leaders' Declaration of July 2017).

**Taxation and Inequality**
The G20 have committed to addressing the taxation of the digital economy and to working for a globally fair and modern international tax system, remaining committed to the implementation of the OECD Base Erosion and Profit Shifting Reports delivered in 2015 (BEPS Reports) and to the support for assistance to developing countries in building their tax capacity (G20 Leaders' Declaration of July 2017).

**Financial Regulation, Debt and Financial Inclusion**
The G20's 2008 promises to ensure a more effectively regulated financial sector have not been fulfilled. The G20 committed to putting in place Operational Guidelines for Sustainable Financing. The IMF Global Financial Stability Report's warnings about a 'bumpy road ahead' require the G20 to take concerted and bold action, beyond the cautious steps and watered-down regulations in place so far (April 2018).

Challenges

**Transparency and Illicit Financial Flows**
Tax havens, especially major financial centres, continue to offer secrecy provisions and are not being compelled to improve towards automatic exchange of information, beneficial ownership registration and country-by-country reporting (the ABC of fiscal transparency).

**Taxation and Inequality**
The international financial and tax systems have so far failed to solve the central problem that humanity is facing: increasing inequality between countries and within countries. This failure has triggered an on-going clash between globalisation and democracy, which, in turn, has produced electoral shocks such as Brexit and Trump. Digitalisation has exacerbated the fundamental flaws of the international tax regime, further facilitating tax avoidance by multinationals, such as those providing services globally. The proposals resulting from the BEPS Reports have patched up existing rules, but have not met the objective established by the G20 in 2013 as to making sure that multinationals should be taxed ‘where economic activities occur and value is created’. There is also a growing evidence confirming that tax systems are not gender neutral.

**Financial Regulation, Debt and Financial Inclusion**
There are many risks in the global financial system, which can cause new and severe crises with the potential of affecting people worldwide. Indebtedness of the private sector and governments as well as risky investments have increased by far, especially as the era of near-zero interest rates and loose monetary policy is ending and emerging markets are experiencing negative effects. Argentina is a case in point. This urgently requires renewed G20 cooperation and better coordinated regulation. Globally, 1.1 billion women remain unbanked. Issues such as women’s structural limitations in gaining access to finance, discriminatory property rights, restrictive gender norms and disproportionate burden of unpaid care, must be addressed for financial inclusion to be meaningful.

Recommendations
Transparency and Illicit Financial Flows

The G20 should introduce a proposal within a truly democratic institution where all countries have an equal voice in developing a multilateral Convention establishing minimum standards (e.g., the ABC of fiscal transparency), including a requirement for all countries:

a) to implement the OECD’s Common Reporting Standard for Automatic Exchange of Information, to exchange information with all interested parties (including non-reciprocal exchanges with developing countries during a transition period, if necessary). In addition, to publish statistics on the total values of deposits held in their territories by jurisdiction of origin of the account holders (at the legal and beneficial ownership level of the account holder);

b) to establish beneficial ownership registries for all legal vehicles (e.g., companies, partnerships, trusts, foundations) to be publicly accessible online and for free, in an open data format;

c) to publish country-by-country reports of all multinational enterprises headquartered in their territories to be publicly accessible online and for free, in an open data format;

d) to establish collective counter-measures against non-cooperative jurisdictions (starting with major financial centres), while allowing more time and providing technical and financial assistance to low-income countries. To develop, along with countries of the Global South, the United Nations and civil society organizations, new criteria to identify non-cooperative jurisdictions and to establish counter-measures. The criteria should consider whether jurisdictions comply with the above ABC of fiscal transparency.

Taxation and Inequality

G20 Countries should commit to:

a) Developing a new definition for taxable presence based on significant economic presence;

b) Establishing a holistic approach in attributing profits to relevant jurisdictions in order to take into account the combined contributions of all the affiliates of a multinational enterprise within a jurisdiction; and

c) Shifting towards allocating aggregate profits of all relevant associated enterprises to relevant jurisdictions based on factors reflecting the drivers of profit for typical business models;

d) Accepting all the BEPS’ Multilateral Instrument provisions, or publicly explaining their reasons for any reservations;

e) Undertaking spill-over analyses, where they assess the tax impact of their own tax system and bilateral tax treaties in relation to other countries, especially developing countries.

Financial Regulation, Debt and Financial Inclusion

1. As the guardian of global financial stability, the G20 needs a new strategy of cooperation to prevent new global crises. The unilateral deregulation measures of the EU and the US go against what the G20 agreed on regarding strengthening regulation of banks and financial markets.

2. To deal with existing and upcoming financial turmoil, concrete and coordinated measures on effective capital controls need to be taken when discussing the reviewed IMF’s position on capital controls, as foreseen by the G20 Finance Ministers’ meeting on 21-22 July 2018. In particular, the use of national measures to manage money inflows and outflows in normal times to discourage ‘hot’ money should be allowed before crises occur (in a preventive way). G20 countries should agree to revise provisions of their trade and investment treaties that forbid a flexible use of capital controls by national authorities to prevent damaging inflows and outflows. In the short term, memoranda of understanding between the parties of such treaties could agree on the right to a flexible use of capital controls adapted to the particular country and circumstances, with mechanisms to avoid abusive use of controls.

3. There is a need to introduce national and multi-jurisdictional Financial Transactions Taxes (FTTs) as instruments of regulation and resource mobilisation for sustainable financing of social and environmental projects. The FTTs aim at reducing the speculative nature and high frequency trading of financial assets, from stocks to derivatives to currencies, working as a circuit breaker by applying progressively larger levies depending on price volatility. This should generate public revenue for investing to address public needs for sustainable development.
4. To impose stricter regulation of the market-based finance sector (shadow banking), as a growing element of financial instability, it is necessary to coordinate measures of regulatory authorities. This includes limiting risk activities by banks and other financial institutions. The G20 should push for full, timely and consistent implementation of these measures aimed at ending ‘too-big-to-fail’ financial institutions. Further expansion of securitisation of financial assets and derivatives trading has to be strictly monitored for systemic risk, controlled, regulated and limited.

5. To adopt regulations that will put in place new assessment methodologies before the private financial sector buys debt from vulnerable countries. Financial supervisors need to set caps on high exposure to over-indebted sovereigns in portfolios managed by asset managers. An accurate debt sustainability analysis should integrate all current debt modalities, with parameters and ratios on liquidity and solvency, which should prompt policy actions before a debt distress episode begins. Analyses of present and future impact on beneficiaries, fair sharing of financial responsibilities and the fulfilment of their human rights are all elements to ensure a responsible use of debt for sustainable development.

6. To establish an independent, timely, comprehensive and transparent debt restructuring mechanism, for lessening negative fiscal and social impacts of unsustainable debt. The increase of corporate bonds calls for standard (‘boilerplate’) debt restructuring clauses in corporate bond contracts to be reviewed. Debt management capacities and transparency need to be improved to cover all risks of the various creditors and borrowers. The G20 should create a global public debt registry, and all lenders and borrowers should commit to publicly disclosing all loans through regulatory measures to ensure their compliance.

7. To introduce a legally binding duty by investors and banks to incorporate social and environmental impact in their risk assessments and investment decisions, as some countries and supervisors are doing. In addition, any future central bank purchases of corporate assets for expansionary monetary (quantitative easing) purposes should be restricted to economically, socially and environmentally sound activities. In support of those duties, all G20 countries should introduce the requirement that publicly traded corporations report their environment, social and governance (ESG) impact, and no less than the Financial Stability Board’s initiated climate-related financial risks disclosure. Such new regulation should ensure an urgent redirection of investments and credit that will address, at a minimum, climate change, and avoid green washing.

8. To work toward establishing a more diverse banking system in all countries, especially including state-owned and development banks at the regional and local levels, as well as alternative financial institutions such as cooperatives, savings and ethical banks and other non-profit institutions. The banking system should address the gender gaps in women’s financial inclusion.

9. To ensure entities issuing, trading or exchanging crypto-currencies (e.g., bitcoins), the same customer due diligence and anti-money laundering provisions should be applied to identify the beneficial owners of such crypto-currencies.

10. To ensure that the G20 Finance Ministers should not have privileged dialogues with the B20 (e.g., at the IIF G20 meetings) but rather, should consult with a broader range of stakeholders, including the C20, in pursuit of promoting the public interest and diversification of financial services.

Supporting Information

- BEPS Monitoring Group submission on Tax Challenges of the Digital Economy
- Latindadd, Otra vez la deuda: Cómo estamos en América Latina
Education, employment and inclusion

Context/ G20 Commitment

We reinforce the importance of compliance with SDG4 and its corresponding targets, as well as the Incheon Declaration for Education 2030 (Korea, 2015) and the Education 2030 Framework for Action (Paris, 2015).

The Challenge

Educational justice is the pedagogical dimension of social justice. It means providing all people with good quality and inclusive education, leaving no one behind. It implies overcoming all forms of discrimination, in and through education, faced in particular by girls and women, children with disabilities, those in rural or slum areas, migrant populations, ethnic minorities and those living in situations of conflict and crisis. Educational justice is part of the process of building fairer societies through the strengthening and/or development of values, skills and knowledge in favor of collective well-being and peace. Education is a fundamental human right and must be provided free of charge by States, through public systems that are inclusive, gender transformative and adequately funded, being central to the achievement of all SDGs.

The concept of equity implies investing more resources where it is most needed, in terms of infrastructure, curriculum, adequately paid, trained and motivated teachers using appropriate pedagogical methods and supported by appropriate information and communication technology, as well as the creation of safe, healthy, gender-aware, inclusive and adequately equipped environments that facilitate learning (UNESCO, 2015a).

The 2030 Education Framework for Action recognizes that the commitments of SDG4 cannot be achieved without an increase in funding; and reiterates the imperative that States adhere to the benchmarks of investing at least 15-20% of public spending and 4-6% of GDP in education. It also urges developed countries to make concrete efforts to reach the goal of investing 0.7% of their GNP on official development assistance to developing countries by 2030, to cover the annual financial gap of 39,000 million dollars between 2015- 2030 -according to local funding recommendations- needed to achieve universal good quality pre-school, primary and secondary education in low and middle-income countries (UNESCO, 2015b).

Given the only way to guarantee that all children enjoy the same opportunities to achieve their educational potential is by obtaining additional resources, governments must increase their domestic budgets, counting on international cooperation to face inherited disadvantages. This is what financial equity is all about.

We recognize the importance of early childhood care and education as a State responsibility, as it generates the conditions for the good development of children, as well as of adult literacy and education. It is, however, in secondary education where we currently find the greatest difficulties for young people to complete their education paths. Different studies show this derives from the differentiated and selective characteristics of secondary school, as well as from its institutional isolation, product of the decoupling with the social, cultural and labor context. The school trajectories of young people are designed from a single route perspective, ignoring the potential diversity of itineraries and placing students in a place of failure. This approach individualizes, making children and youth solely responsible for their destinies.

Inequalities in school trajectories are then translated into the job market and income distribution, perpetuating and often widening preexisting inequalities. It is important to build transitions and dialogue between the education system and the world of work, responding to SDG perspectives. The development and timely provision of relevant professional skills and qualities is one of the keys to unlocking the potential to transformations that stimulate productivity, the increase of decent work, employment and development. In this sense, integrating environmental awareness and technical training for the jobs of the future is of paramount importance for lifelong education.

We affirm that a world in which the advancement of science and technology occurs at the expense of humanization is inconceivable. Hence, new technologies, the adoption of algorithms and artificial intelligence systems, automation and mechanization of labor must be tools to im-
prove the quality of life of workers as well as of the products and services offered in the framework of environmental care. Under no circumstance can we accept a socioeconomic model in which millions of workers will be displaced in the global supply chains without any alternative, as this would mean putting at risk world peace and social stability. Hence, we need a new social pact that considers all stakeholders and fosters a just socioeconomic transition within the framework of law, guided by the responsibility, solidarity and common sense of States, citizens, corporations and all other legal entities. Such institutions must consider that the poorest people and countries expect their rights to a human life to be respected.

The following proposals—which strengthen the objectives of education system in terms of citizenship, access to higher education and capacities needed for inclusion in the labor world—are aligned with the promotion of fair macro and micro economic systems. It is our vision that labor in the immediate future exists in the hands of a productive system guided by labor rights and the conception of decent work, under State regulation. It is desirable that States, together with the productive sector, provide financial and technical support, as well as training and development opportunities for young people, women, people with disabilities and diverse sexual orientations, so that they can access a first job with the necessary credentials and the possibility of guiding their life projects. Continued education and training opportunities must also be provided so that they can remain employed.

*It is the responsibility of the G20 member countries to demonstrate in concrete actions that a more human world is still possible.*

**Recommendations**

**Public policies guaranteeing the right to education and transition to the world of work that ensure:**

- An education that fosters social justice and human dignity;
- Curricular design and educational trajectories that guarantee quality, inclusion, equity and educational justice, recognizing the diversity of contexts and populations;
- Gender equality in and through education, with gender-responsive education plans, curricula, and pedagogy, including comprehensive sexuality education, and policies to overcome school-related gender-based violence;
- Follow up systems that ensure access, conclusion and school certification of adolescent mothers / fathers, and that help overcome barriers that girls and women face. Ensuring income systems so that all young people in situations of social vulnerability can prioritize education over work;
- Inclusion, follow up and certification of social emotional and life skills as part of the teaching project at all levels and modalities linked to curricular content;
- Policies that help connect students with the labor world through educational practices (G20 2017 Leaders Declaration);
- Access policies through incentives, particularly for vulnerable populations and women, to fields of science, technology, engineering and mathematics (STEM);
- Improving access to higher-level education as key for the creation and transfer of knowledge, as well as for innovation and the socioeconomic development of the countries and regions;
- Regional and global level certification system that consider migrant populations, and individual incentives / projects for the areas of greatest interest and / or capacity of students;
- Policies to strengthen the leadership of key actors in the education system, particularly students and teachers, in educational design, decision making and transformation, acknowledging adolescents and youth as agents of change that take part in defining the knowledge and skills they wish to acquire and the opportunities they want to access;
- Strengthen and value the teaching profession, re signifying their knowledge and trajectories, as well as classroom and management specializations. Fair wages that reflect the importance of this social role is of paramount importance;
- Socio-educational policies as a path towards inclusion, linking the educational system with community organizations and adequate financing for that purpose, valuing non-formal education in pedagogical and inclusion terms (G20 Leaders Declaration 2017).
Public financing policies oriented towards educational justice that ensure:

- 12 years of free education, acknowledging that "Efforts to close the funding gap must begin with local financing" (UNESCO, 2015a) and that this is possible with greater fiscal justice associated with educational financing;
- A new international governance mechanism on taxation, based on a balanced system of rights and obligations, where the collection of resources is progressive, equitable, and transparent and ensures the financing of public policies aimed at improving the quality of life of people, achieving high levels of socioeconomic equity in harmony with the environment;
- Mechanisms to prevent tax avoidance and combat tax opacity;
- Educational Financing Laws, or their analogous, in all countries;
- Intangibility of funds allocated to education;
- Equity sensitive general budgets that ensure access and educational certification of 100% of school age population. Design of education plans with goals and annual budgets developed with the participation of key actors and in coherence with SDG4 and G20. Transparent access to information on progress and budgetary spending to ensure scrutiny;
- Active participation of society, with initiatives that ensure its understanding of the tax system, the impact on the lives of citizens and particularly those most disadvantaged.

Labor inclusion policies within human rights framework, including:

- Policies for incentives to the first job (Commitment G20 2017) and labor intermediation accompanied by tutorial systems where social organizations and actors of the productive sector accompany these trajectories;
- Systems of public policies (incentives and special quotas) that guarantee the labor inclusion and social security of women and the fulfillment of the goal of reducing the gender gap in employment by 25% by the year 2025, as committed by the leaders of the G20 in the Communiqué of the Brisbane Summit (2014) and the monitoring proposal of the Report prepared for the meeting of the G20 Employment Working Group Istanbul, Turkey, (OECD - ILO, 2015). We extend this recommendation for people with disabilities;
- Self-employment and cooperativism protection systems within the framework of workers' rights and social security as guarantors of inclusion;
- Continuous face-to-face and virtual training system that emphasizes the participation of workers away from urban centers and women in the context of a world of accelerated changes and new forms of labor that implies the commitment of employers and unions (G20 Leaders Declaration 2017);
- Assessment systems with national sovereignty by the states that allow analyzing the impact of technological developments in the labor world;
- Frameworks that regulate the privacy and protection of personal data and establish mechanisms for public participation and accountability regarding the adoption of algorithms and artificial intelligence systems by the public sector;
- Inclusive policies that allow an effective exercise of Digital Citizenship, avoiding the discrimination of collectives in relation to technological access based on compliance with the G20 2017 commitment to guarantee universal connectivity by 2025;
- Support sustainable local development as a promotion strategy;
- Ensure the participation of workers and guarantee human and labor rights in the context of transitions linked to new jobs based on the responsibility of the State, employers and trade unions;
- Provide for continuous training and responsible transition by companies so that, together with the States, they provide financial and technical support, as well as training and improvement opportunities for affected workers.

Supporting Information
The Value-Add and Tangible Impact of a G7 Declaration to Educate and Empower. Make it Right: Ending the Crisis in Girls’ Education, UNGEI
ENVIRONMENT, CLIMATE AND ENERGY
Environment, climate and energy

CONTEXT

Accounting for approximately 80% of global greenhouse gas (GHG) emissions, G20 countries have a crucial role and collective responsibility to fight climate change which is already damaging human health and causing the loss of billions of dollars in infrastructure and livelihoods. We call on all G20 countries to adopt the following provisions to address the risks and impacts posed by climate change to people, planet and prosperity, and to seize opportunities for sustainable development and modernization of their economies through bold climate action and collaboration.

CHALLENGES

These risks impact on all areas of societies, economies and financial systems. G20 must ensure that outcomes are coherent across the agenda, recognizing the systemic risks posed by climate change, as well as to ensure that energy and financial decisions recognize the mutually reinforcing nature of climate action on socio-economic policies.

POLICY RECOMMENDATIONS

1. Recognize the urgent need to enhance ambition to prevent the most serious impacts of climate change: Building on the 2017 G20 Climate and Energy Action Plan for Growth, and in light of the urgency shown in the IPCC Special Report on 1.5°C, in 2018, the latest UNEP gap report, and the IEA status report on global energy and CO2 emissions in 2017 (IEA, 2017), civil society expects G20 countries to:
   - Commit to enhancing NDCs by 2020, acknowledging that current commitments are entirely insufficient to achieve the goal of the Paris Agreement;
   - Take immediate steps to reduce emissions in line with the Paris Agreement’s (PA) 1.5°C temperature goal.
   - Provide support, taking special note of the most vulnerable, including through scaling up balanced climate finance

2. Develop ambitious long-term strategies (LTS) in line with 1.5°C and net-zero GHG emissions by 2050 can provide policy stability and predictability through a long-term framework within which to consider sustainable emissions reductions and development pathways, in a manner that plots a mutually reinforcing path for sustainable development, building resilience, and limiting warming to 1.5°C.

   - Develop and communicate comprehensive, economy-wide, mid-century, LTS by 2019 that are informed by the 1.5°C IPCC report, in order to feed into discussions on climate ambition and implementation at the UNSG Climate Summit in 2019.
   - Develop and hold inclusive national dialogues, including civil society, and other key stakeholders to share experiences and best practices, so as to increase transparency, allow for innovative solutions, encourage collaboration and enable effective implementation.

3. Scale up climate finance and align financial flows with the PA and SDGs.

   - Demonstrate progress on collectively scaling up climate finance towards the US$100 billion goal by 2020, providing additional adaptation funds to balance adaptation and mitigation
finance, and reaffirm financial support to the Green Climate Fund (GCF) in the context of its upcoming replenishment.

- Make sustainable finance a permanent focus of the G20 finance track, including the upgrade of the study group on sustainable finance (SFSG) to a working group; and ensure that all lending through the IMF, the World Bank Group, and other IFIs is aligned with the SDGs and goals by 2020;
- Deliver transparent and more efficient markets by requiring disclosure of environmental and social risks; in addition, develop transparency and accountability measures for green finance; and ensure full transparency and accountability by disclosing all financial flows, contracts, and recipients
- Effective carbon pricing: Ensure environmental and social externalities are adequately priced into the market by implementing – each in their own way – a strong effective carbon floor price by 2020 in order to drive long-term global emissions reductions and so that global businesses can take a longer view and plan accordingly. Carbon prices should be designed in a way that is pro-poor, to ensure the most vulnerable are not adversely impacted.
- Study border carbon adjustments to incentivize non-carbon-price jurisdictions to become more environmentally responsible while helping national economies establish an equal footing in the global market.

4. Phase out fossil fuel subsidies (FFS).

- Urgently set a timeline for the complete and equitable phase-out of FFS, leading with the phase-out of fossil fuel production subsidies by 2020, as a minimum;
- Establish a timeline and clear guidance for the completion of peer review of FFS by all G20 members to enable equitable phase out of all FFS;
- Set up a process to initiate the redirection of energy-related domestic and international public finance to only support cost-effective, clean, healthy and safe sources of renewable energy coupled with energy efficiency by 2020.

5. Support global transition towards resilient economies, ecosystems & societies:

- Recognize the vulnerability of economies, ecosystems, nature, people and societies to changes in nature due to human activities and address the resilience gap of G20 and partner countries through policy, financial, and fiscal measures;
- Enhance and implement the work program to build resilience with year-on-year monitoring and reporting of progress made;
- Enhance support to vulnerable developing countries, especially SIDS and LDCs, through enhanced financial flows and enabling sharing of technical knowledge and technology.

6. Ensure infrastructure is low-carbon, inclusive, environmentally sound and climate-resilient: Investing in fossil fuel infrastructure, including natural gas, has substantial environmental and social risks, and locks in high levels of high-emitting infrastructure that is incompatible with the goals of the PA and will likely to lead to costly stranded assets.

- Cease energy-related infrastructure developments that are not aligned with long-term zero-GHG development strategies compatible with the 1.5ºC PA temperature goal, to minimize the risk of costly stranded assets in non-resilient fossil fuel infrastructure, including natural gas.
- Promote the mainstreaming of climate action throughout the development finance community, to ensure that, by 2020, all public finance institutions cease direct, indirect, ancillary infrastructure and policy support for upstream and downstream fossil fuels, GHG-
intensive projects, assets and technologies and for nuclear, large bioenergy and hydropower;

- Establish clear expectations that infrastructure decisions are guided by upstream, system-scale geospatial planning that meets strict environmental and social development criteria and be assessed through a pro-poor, inclusive, climate-resilient and gender-responsive lens;

7. **Ensure a just transition to a 100% renewable energy future in line with safe, sustainable access to energy for all:**

- Commit to ensuring energy policies are aligned with LTS. This should include defining low-emission options and technologies, and outlining a low-emissions pathway for a country’s energy mix to evolve within (OECD, 2017);
- Proactively engage with all stakeholders and citizens in national and regional dialogues, as appropriate, to steer a process of a just transition towards a 100% renewable energy future to advance an accelerated, worker and community oriented, resilient energy transition in line with the long-term goal of the PA.
- Commit to putting in place national policies to ensure an average doubling of the present renewable share of the energy mix across G20 countries by 2030;
- Initiate policies to achieve SDG 7.3 target to double the annual rate of energy intensity improvement compared to 2017 within G20 countries by 2020 and maintain that rate until 2030

8. **Protect biodiversity to ensure food security:** Food security and climate protection are intrinsically interconnected. Protecting our ecosystems will be the only way to deliver a sustainable food future for all.

- Ensure sustainable finance discussions take into account ecosystems conservation and restoration, which play an important role in improving soils and increasing productivity;
- Deliver on international agreements and objectives to protect biodiversity, by setting sustainable management of areas under agriculture, aquaculture and forestry, ensuring conservation of biodiversity by 2020;
- Develop and implement a rapid transition plan from current destructive land use towards sustainable and climate smart agriculture, recognizing the invaluable role of indigenous and local knowledge;
- Encourage a virtuous cycle in which consumption and environmental behavior is aligned with food security policies, such as ecosystems protection, landscape restoration, food waste reduction.

**SUPPORTING INFORMATION**

GENDER
Context/ G20 Commitment

The C20 acknowledges and commends G20 countries for their commitments aimed at achieving gender equality and securing the full economic empowerment of women.

In 2015, under the Turkish Presidency, the G20 established the Women20 (W20) to support the promotion of gender-inclusive economic growth. This followed a landmark commitment in 2014 by G20 countries to reduce the gender gap in labor market participation rates by 25 per cent by 2025. This commitment has since sparked a number of actions and initiatives; however, challenges remain. The Hamburg Annual Progress Report on G20 Development Commitments found that, although the gender gap in labor force participation has narrowed slightly in the past few years, it remains large in a number of G20 economies and has recently increased in several countries. In 2017, the W20 consequently released an Implementation Plan that specifically proposes G20 countries develop a plan of action to achieve this target.

G20 have yet to make any commitments in regard to the economic participation of LGBTQI people.

The Challenge

The economic empowerment of women has been identified as a priority for many organizations and governments across the globe, including the G20. But still, in every country, women's economic choices, income and control over assets lag behind those of men. In their Global Gender Gap Report 2017, the World Economic Forum found it could take another 217 years until the economic gender gap is closed.

There is both an ethical and economic imperative to achieving gender equality. Studies have shown that prevention of violence against women and protecting sexual and reproductive health and rights yields positive returns on investment and improves productivity. The International Labour Organisation also suggests that closing the gender gap in economic participation by 25 per cent by 2025 could increase global GDP by US$5.3 trillion.

Bold action is required if G20 countries wish to achieve their target of reducing the gender gap in labor market participation. The C20 challenges G20 countries to move away from traditional and piecemeal actions, and instead tackle the structural barriers that inhibit the fulfilment of women’s rights. Efforts need to be accelerated and expanded, reaching into every sector, and utilizing data (collection, analysis and insights), technology, and evidence-driven approaches such as behavioral insights. To ensure accountability, activities and targets must be outlined in an action plan that looks to 2025 and beyond.

G20 countries also stand to gain from improved participation of LGBTQI people in the labor market. Harmful stereotypes and rigid gender roles, among other intersecting forms of discrimination, are having harmful impacts on LGBTQI people’s education, employment prospects, and experience once in employment, where many LGBTQI people experience mental health issues, bullying, and physical and sexual assault. A 2014 study found that exclusion of LGBTQI people causes harm to the economy,

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4. Lesbian, gay, bisexual, trans, queer, questioning, intersex.
7. International Labour Organization. Economic Impacts of Reducing the Gender Gap (What Works Research Brief No. 10). 2017.; Behavioural insights is an approach to policy making that uses behavioural science to develop trials, which, if proven to be effective, are scaled up.
while “the addition of legal rights for LGBT people is associated with higher levels of economic development.”

Recommendations

The C20 calls upon G20 countries to:

1. develop and implement an Action Plan to reduce the gender gap in labor market participation by 25 per cent by 2025, applying an intersectional approach and incorporating the recommended actions and initiatives listed below; and
2. acknowledge diversity in gender and sexuality and commit to progressive laws and policies to address specific disadvantages faced by LGBTQI individuals of all intersecting identities.

An Action Plan to Reduce the Gender Gap in Labor Market Participation

In line with W20’s recommendation in 2017, the C20 calls upon G20 governments to develop an Action Plan to reduce the gender gap in labor market participation. This Action Plan should be presented at the next G20 Summit in June 2019, with annual progress reports submitted at subsequent summits.

The Action Plan must detail the initiatives that each country will take to increase the participation of all women in the workforce, with indicators to measure progress. In order to do this, States must collect, analyze and disseminate disaggregated data on key economic indicators broken down by gender and other intersecting identity markers. To ensure transparency and the adequate financing of gender equity initiatives, G20 countries must also provide a breakdown of their financial commitment to the Action Plan.

The Action Plan must be developed in partnership with civil society, enterprises, social partners, and diverse groups of affected individuals, harnessing existing knowledge and innovative approaches (including new technologies and behavioral insights) to ensure initiatives are evidence-based and effective for all women.

Content of the Action Plan:

The Action Plan must include initiatives that:

a) Recognize, reduce and redistribute women’s unpaid and underpaid work and care. This requires increased investment in accessible and quality care services, adequate universal social protection, and investment in technologies and infrastructure (including water, sanitation and energy infrastructure) that reduce the time women spend providing care and carrying out domestic labor.

b) Holistically commit to advancing health, education and decent work for women, including earnings, labor market security, and working conditions, as recommended in The Hamburg Annual Progress Report on G20 Development Commitments. Initiatives must:
   o promote girl’s and women’s participation in STEM subjects in all levels of education;
   o protect labor regulations, such as collective bargaining and freedom of association; and
   o reach all women workers, including women in rural areas and migrant women.

c) Work to eliminate gender-based violence, both online and offline, including sexual harassment in the workplace and violence based on sexual orientation, gender identity and expression, and sex characteristics. As part of this, the International Labour Organisation’s forthcoming convention and recommendation on ending violence in the world of work must be ratified by G20 countries.

d) Encourage and support women’s entrepreneurship, financial literacy and inclusion. This must involve increased access to markets, capital, training and skills development (including access

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to affordable internet services and ICT tools and support), and the establishment of legal frameworks to address land access for women, especially widows.

e) Ensure access to Sexual and Reproductive Health and Rights (SRHR) information and services for women and LGBTQI people. This must involve comprehensive sexuality and relationship education (including education and campaigns around consent) and access to quality sexual health services (including contraception and abortion services).

f) Include a plan to eliminate the gender pay gap. This requires an enabling legal framework that establishes accountability mechanisms for key actors, including the private sector.

g) Outline countries’ plans to implement existing anti-corruption commitments and principles in order to address the disproportionate effects that corruption has on women, in all their diversity. The G20 also calls on G20 countries to recognize and address sexual extortion (“sextortion”) by civil servants and public service providers as a gendered form of corruption and violence.

Supporting Information

Recommendation 1:


Recommendation 1(a):


Recommendation 1(b):


Recommendation 1(d):

- BetterPlace Lab, in cooperation with G20 Germany 2017. *Bridging the Digital Gender Gap*.

Recommendation 1(e):


Recommendation 1(g):


Recommendation 2:

INVESTMENT AND INFRASTRUCTURE
Context/G20 Commitment

In order for the private sector to play a constructive role in reaching the Sustainable Development Goals, governments must put in place the right framework. The correct legislation, regulation and incentives are key to ensuring that commercial considerations are not to the detriment of sustainability and human rights concerns. Private investors must proactively contribute to positive and sustainable development outcomes.

Infrastructure is vital for achieving sustainable development and for improving the living conditions of people in developing countries. When it comes to supporting economic development, ‘economic infrastructure’ – like roads, clean water and energy grids – is as important as ‘social infrastructure’ – such as schools and hospitals. However, badly designed and poorly implemented infrastructure projects can result in negative social, environmental and human rights impacts. They can also generate excessive fiscal costs that impact on the public purse, with a knock on effect on citizens.

One of Argentina’s priorities for its presidency of the G20 is ‘infrastructure for development’. As part of this, the G20 is currently working to implement a ‘Roadmap to Infrastructure as an Asset Class’, which was released in March. This Roadmap is an attempt to frame the infrastructure narrative as being about how to leverage private capital, particularly from institutional investors, to fill a (perceived) financing gap in infrastructure. This approach assumes that the private sector can be the natural supplier of capital. However, the history of how infrastructure has been financed (public investment accounts for 80-85% of the total investment in infrastructure in developing countries) shows that this is a mistaken and problematic assumption. It also leads to the prioritization of ways of enticing private capital, including through promoting costly and risky public-private partnerships (PPPs), rather than first evaluating what the best financing option is for each project. Civil Society Organizations have raised their concerns about the increased use of PPPs in a Manifesto launched in October 2017.

In 2017 the G20 made important commitments in relation to responsible business conduct, particularly when it comes to human rights in the context of global supply chains. The role of the private sector features prominently across the three priority areas identified by the Argentine Presidency. As such, the G20 must build on these commitments and go further to ensure that businesses operate in a responsible manner and respect human rights, labor, environmental and anti-corruption standards throughout global supply chains.

Challenges

Current proposals for financing infrastructure made by the G20 and multilateral development banks are based on the premise that public resources have to be used to leverage private finance. There are three main reasons why the G20’s approach to infrastructure financing, particularly the proposal to develop infrastructure as an asset class, is problematic:

1) It allows the G20 to avoid a discussion on how to increase public investment in infrastructure, and how to increase the quality, resilience and efficiency, as measured holistically, of the infrastructure being financed.

2) It can be very costly, and risky for the public sector, and for citizens; and it can undermine transparency and democratic accountability. While ‘de-risking’ strategies often mean that the risk will be transferred to the public sector - and to citizens - the proposed standardization of financial instruments and procedures also risks undermining accountability and leading to regressions in environmental and labor protections, and a further curb to public participation.

3) It is not likely to work for the countries and communities most in need of new, climate-resilient infrastructure. Expecting high returns on investments creates a big challenge for developing countries, as it is difficult to develop a pipeline of projects that provide investors with attractive risk-adjusted returns over the project life cycle without creating a heavy burden on public finance, and on citizens.
The boom in new technologies of production, such as automation and robotization, can bring a number of benefits, including to workers. However, without targeted interventions to address their adverse impacts, these technological advancements risk enhancing unemployment, inequality, and discrimination. The decrease in demand for human labor risks generating a race to the bottom in wages and worker benefits, and threatens workers’ access to a host of economic and social rights that depend on the exercise of their right to work. Low-skilled workers in global supply chains, especially women, are most likely to be adversely impacted by these transitions.

The G20-stated objectives of people-centered, fair and sustainable development simply cannot be achieved without G20 governments ensuring responsible business conduct and corporate respect for human rights.

Recommendations

Truly responsible and people-centered investments, and social and economic infrastructure are essential to achieve sustainable development. To do this, the G20 must uphold the principles of transparency and accountability; safeguard human rights and environmental protections; implement strong anti-corruption standards; ensure meaningful participation and access to information; protect civic space, environmental and human rights defenders, and whistleblowers; and ensure access to effective remedy in all investments and infrastructure projects.

**Ensuring Responsible Business Conduct**

1. **Further implement and complement standards underlining responsible business conduct**
   - including through implementing the UN Guiding Principles on Business and Human Rights; promoting the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises as well as general and sector specific OECD guidance; introducing mandatory human rights due diligence requirements; and constructively engaging to develop legally binding instruments on human rights, transnational corporations and other businesses.

2. **Ensure that human rights and ILO conventions are safeguarded throughout global supply chains**, including through implementing and strengthening international rights labor standards; guaranteeing decent work; ensuring a living wage; and requiring full supply chain transparency.

3. **Guarantee labor and social protections in the context of new and disruptive technologies of production**, consulting with unions and encouraging companies to develop responsible and inclusive transition plans, including re-training, as part of due diligence processes.

4. **Ensure a clean business environment** through strengthening financial and contract disclosure; beneficial ownership transparency; and open data using online public platforms and transparent public procurement practices (in contracting and implementation); and ensuring the companies benefiting from corruption can be held liable. In addition, anti-conflict of interest policies should be promoted to prevent multinational companies from unduly influencing decision-making processes around issues in which they have economic interests.

5. **Ensure meaningful participation in investment decisions**, guaranteeing communities participation in projects since their design, according to their own time and priorities; access to information; upholding the right to free, prior and informed consent; and protecting human rights defenders and whistleblowers.

6. **Guarantee access to effective remedy** for communities impacted by business activities, including when the harm occurred abroad, through strengthening judicial and non-judicial mechanisms, according to the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

**Ensuring Infrastructure that serves people’s needs**

1. **Put delivering and improving public financing of infrastructure center stage.** As there is a limited number of kinds of infrastructure that can be built commercially, actions should be taken at the international level to support higher levels of public investment in infrastructure. Before pushing ahead with the idea of developing infrastructure as an asset class, the G20 should assess the impacts of the current proposals on the quality of the infrastructure, and ask whether private financiers will be focused on building infrastructure that meets the SDGs and ‘leaves no one behind’.

2. **Promote the necessary transparent and impartial tools to assess which type of financing is the best for a certain project.** These tools should enable a thorough assessment of the fiscal, social and environmental benefits, costs and risks of infrastructure projects, including equity and
human rights considerations, the global need to phase out fossil fuels and avoid irreversible
damage to biodiverse areas. There should be no institutional, procedural or accounting bias in
favor of private sector options. For this, full disclosure of information from the planning to the
implementation of the contract should be in place.

3. **Adopt and promote a set of criteria for sustainable and quality infrastructure to ensure the
fulfilment of the SDGs**: the commitment to financing adaptation and mitigation to address climate
challenges; and the contribution to a reduction in the gender and income/wealth distribution gaps.
This should include, but should not be limited to: (a) comprehensive laws to safeguard citizens,
particularly the most marginalized groups, and the environment; (b) sustainable infrastructure
planning in national policy (incorporating sustainability at each phase of project planning and
preparation, with the prioritization of early systems planning); (c) frameworks for disclosing
infrastructure plans; (d) rules on fiscal transparency and management; (e) rules on beneficial
ownership transparency; and (f) rules that ensure fair competition and the establishment of an
internal system to prevent corruption.

4. **Decisions on projects must be guided by national development strategies and priorities**, and
shaped through participatory processes to identify, mitigate and manage environmental and social
impacts of projects. These should be consistent with affected communities' goals and countries'
sustainable development priorities and obligations under international environmental, climate
change and human rights agreements.

5. **Guidance on contractual provisions for PPPs should take public policy considerations into
account** – recognizing the role of the State to regulate in the public interest at any moment, and
should not favor the interests of private investors over the contracting authorities.

6. **Promote radical improvements to transparency and accountability** of both public and privately
financed infrastructure projects, in contracting and execution processes. This means disclosing
better, and timely data – including all contracts, performance reports, and project-related
information – in open and re-useable formats, such as the Open Contracting Data Standard and its
infrastructure extension in partnership with the CoST Infrastructure Data Standard. In the case of
PPPs, the contract value and long-term fiscal implications of each project must be included in
national accounts, as should full details of guarantees and contingent liabilities associated with
PPPs - and the conditions that will trigger them should be publicly disclosed.

**Supporting information**

  achieve the G20’s objectives” Investment and Infrastructure Working Group.
  actionable recommendations” Investment and Infrastructure Working Group.
Context/ G20 Commitment

“Progressing our joint objective in the G20 – strong, sustainable, balanced and inclusive growth – remains our highest priority.” **G20 2017 Leaders Declaration**

“What was true then continues to hold: We can achieve more together than by acting alone.” **G20 2017 Leaders Declaration**

“The adoption of the 2030 Agenda represented a milestone towards global sustainable development. We call on countries to work with stakeholders to strive towards its ambitious and integrated implementation and timely realization in accordance with national circumstances. We commit to further align our actions with the 2030 Agenda for Sustainable Development and its integral part, the Addis Ababa Action Agenda on Financing for Development, domestically and internationally.” **G20 2017 Leaders Declaration**

The Challenge

All over the world, the work of Civil Society Organizations (CSOs) has been crucial in dealing with problems that affect our communities. These organizations play a key role in the democratic nature of countries; states with a strong civil society are more likely to be strong democracies.

There are many advantages to having a strong, independent, and heterogeneous Civil Society. CSOs have in-depth knowledge of how communities function and represent a variety of interests. Moreover, CSOs contribute innovative ideas and solutions to the problems of our communities. Because CSOs pursue public benefit without a profit motive, we are able to amplify civic voices. For these reasons, CSO – State collaboration is crucial to the achievement of the sustainable development goals (SDGs). As the General Assembly of the United Nations (2015) stated, “The scale and ambition of the new Agenda requires a revitalized Global Partnership to ensure its implementation(…) This Partnership will work in a spirit of global solidarity, in particular solidarity with the poorest and with people in vulnerable situations. It will facilitate an intensive global engagement in support of implementation of all the Goals and targets, bringing together Governments, the private sector, civil society, the United Nations system and other actors and mobilizing all available resources.”

Nevertheless, many States still do not recognize the importance of Civil Society. This often leads States to place severe limitations on the ability of individuals to come together to legally establish and freely operate CSOs. To be able to fully develop, we need an enabling environment that facilitates our daily endeavors and allows us to make substantial contributions to the communities in which we live and work. Instead, CSOs are subjected to regulations and enforcement practices that shrink civic space. Although the freedom of association guarantees the right to form associations for licit purposes without undue government interference, to defend rights and to civic participation, too many around the globe face onerous paperwork requirements, lengthy delays, and steep costs to legally register and operate CSOs, forcing them to dedicate resources to bureaucratic demands rather than to their missions.

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As CIVICUS reported in the 2017 State of Civil Society Report, “Attacks on the core civic freedoms – of association, peaceful assembly and expression – have become more brazen. The CIVICUS Monitor reports that at present there are serious systematic restrictions on civic space in 109 countries, the majority. In 2017, attacks on civic space came even in countries where they were rarely seen before.”

State limitations on foreign donations deprive CSOs of a valuable source of funding, causing many CSOs to greatly scale back or cease operations to help vulnerable people in their countries. Counterterrorism financing laws may have the most severe negative impact on CSOs operating in areas affected by both humanitarian crises and terrorism, but even in countries where the risk of abusing CSOs for the financing of terrorism has been evaluated as extremely low, banks routinely delay or deny financial services to CSOs to avoid incurring penalties for non-compliance with unreasonable reporting requirements – a practice known as “bank de-risking.”

Therefore, we need States to facilitate and support the work of CSOs, highlighting the importance of the sector and the value it brings to the economy and to building stronger democracies. We urge States to implement legal frameworks consistent with international law that guarantee and promote freedom of association and to promote CSO sustainability by guaranteeing access to resources – international and domestic – needed to carry out their objectives.

Recommendation

Policies to facilitate the legal creation and operation of civil society entities:

- Streamline the application process by eliminating extraneous paperwork, high fees, and onerous requirements.
- Evaluate the laws and implementation practices related to CSO registration and oversight to determine whether reforms are required to conform to international standards on the rights to freedom of association, peaceful assembly, and expression.

Policies to support freedom of action for Civil Society:

- Build and strengthen multi-sectoral partnerships for development in order to accomplish SDG goals through improved channels for CSO engagement in public policy development.
- Adhere to existing commitments to protect civil society actors from violence, to investigate alleged violations of CSO members’ rights and hold those responsible accountable, and to take measures to halt violations and prevent their recurrence.

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3 According to data tracked by the International Center for Not-for-Profit Law (ICNL) and reported in the Survey of Trends Affecting Civic Space: 2015-2016, states adopted sixty-four restrictive laws, regulations, and initiatives from the beginning of 2015 to September 2016. These constraints spanned all of the major regions of the world and severely narrowed the civic space that we need to most effectively operate. See Survey of Trends Affecting Civic Space: 2015-16 7 Global Trends in NGO Law 1, 2 (2016), [http://www.icnl.org/research/trends/](http://www.icnl.org/research/trends/).
4 Ethiopia, for example, mandates that CSOs cannot receive more than 10% of their resources from foreign sources. Otherwise, the government will label them as foreign or resident organizations and place severe constraints on their scope of activity. See Closing Civic Space: Impact on Development and Humanitarian CSOs, 7 Global Trends in NGO Law 1, 8 (2016), [http://www.icnl.org/research/trends/GLOBAL%20TRENDS%20Vol.%207%20ISS.%203%20Challenges%20to%20Development%20of%20Organizations%20_Final.pdf?pdf=trends7-3](http://www.icnl.org/research/trends/GLOBAL%20TRENDS%20Vol.%207%20ISS.%203%20Challenges%20to%20Development%20of%20Organizations%20_Final.pdf?pdf=trends7-3).
5 After the government in Nicaragua announced in 2015 that it intended to ban all direct foreign donations to CSOs, the United Nations Development Programme (UNDP) in the country was forced to downsize its operation and cancel five of its major development assistance projects. See Id at 9.
6 CSOs in the Palestinian Territories, for example, have seen a decrease in international support because organizations do not wish to unintentionally engage in transactions with Hamas in violation of U.S. and EU law. See Id at 13.
7 See G-20: Access to Financial Services for Non-Profit Organizations.
8 Eritrea lost all but one of its international CSOs after a 2005 proclamation placed onerous and restrictive regulations on them. As a result, the country now faces the increasingly severe concern of malnutrition. See Closing Civic Space: Impact on Development and Humanitarian CSOs at 3.
Enable CSOs to access resources from a range of international and domestic sources.

Address the negative impact of anti-money laundering and counter terrorism financing regulations on the sector by:

- Recognizing and investigating the negative impact on non-profit organizations (NPOs) from bank de-risking, and considering possible response strategies;
- Setting up a G20 - GPFI sub-group on financial access for NPOs (or expanding the mandate of an existing one) to identify and promote institutional-level good practices; and
- Encouraging FATF to produce more comprehensive guidance for NPOs and financial institutions on the risk-based approach.

Policies to support strengthening Civil Society:

- Recognize civil society as a legitimate social and political actor and provide systematic opportunities for state and civil society institutions to work together.
- Formalize and establish concrete mechanisms and spaces for CSOs to participate in G20 meetings on all issues.

Supporting Information


G20 Access to financial Services for Non-Profit Organizations.


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9 See G-20: Access to Financial Services for Non-Profit Organizations.
GLOBAL HEALTH
The G20 has a crucial role in advancing preparedness and responsiveness against global health challenges addressing efficiently existing and unforeseen health crises.

To strengthen global health capacities with sufficient and sustainable funding and foster R&D through globally coordinated models as guided by the WHO R&D Blueprint.

To reach the goal of Universal Health Coverage by 2030, not leaving anybody behind.

The G20 plays a critical role in driving commitments to improve the health of people across the world, fostering new and innovative ways for the world’s largest economies to tackle global health challenges. The G20 urges the G20 to build on the strong foundation set in the agreement of the Sustainable Development Goals, and to commit to an ambitious and action-oriented dialogue. We need health systems that are inclusive, comprehensive and universal, with the best quality and responsiveness to people’s needs. We call upon our governments to provide people-centered health systems that are resilient, financially sustainable and affordable for everybody. Inequities in the access to safe and effective healthcare are widening, and individuals and communities face exclusion and marginalization that prevent them of realizing their right to good health. As part of the civil society, we take ownership of our active role in both the implementation and the monitoring of the processes agreed by our nations and demand meaningful and high level participation in the G20 discussions.

As we move toward the goal to achieve Universal Health Coverage (UHC) we must ensure that healthcare focuses on the needs of individuals and communities in order to reach everyone. We urge the G20 to prioritize the fulfillment of the right to good health for all people and to ensure that health interventions and policies incorporate a gender perspective, ensuring sexual and reproductive rights. The G20 forum includes a significant number of countries with huge health needs, as well as countries with substantial capacity for research and development (R&D) on health and countries that are major producers of generic drugs, used mainly in developing countries. Recognizing the diversity and uniqueness of G20 countries, we strongly recommend keeping global health as a standing agenda item of the G20.

Antimicrobial resistance (AMR), Infectious Diseases and R&D

As stated in the 2017 G20 Leaders’ Declaration, under German presidency, AMR is a growing threat to public health and economic growth, affecting human and animal health, food systems and the environment. The main driver of AMR is the inappropriate use of antimicrobials, a problem that requires a globally coordinated One Health approach. The main cause of AMR-associated deaths is drug-resistant tuberculosis (DR-TB); the only major drug-resistant infection transmitted through the air. TB is the world leading infectious disease killer, infecting 10.4 million and killing 1.7 million people in 2016, despite being a curable disease. In September 2018, the UN will host the first-ever UN High Level Meeting on TB, where Heads of State and Governments will commit to accelerated, multi-sectorial actions to end TB, including strengthened public health programmes to prevent the emergence and spread of further drug-resistance and a scale-up of research and development. The full implementation of the UN High Level Meeting on TB political declaration will be imperative in the global response to AMR. We recognise the need to urgently develop and promote access to new drugs, better diagnostics and vaccines to tackle DR-TB and therefore call on G20 countries to urgently provide financial, technical and political support for closing the current gaps. Furthermore, we urge that TB becomes a central focus of the G20 AMR R&D Collaboration Hub. The Hub promotes a truly global response to AMR to cover the unmet needs of patients and health systems worldwide. It is critical that new mechanisms to promote and conduct R&D adhere to the principles agreed upon by all countries in the 2016 UN High Level Declaration on AMR, which affirmed that “all research and development efforts should be needs-driven, evidence-based and guided by the principles of affordability, effectiveness, efficiency and equity,” and as such should include strong public health safeguards. To ensure access to end products, the cost of R&D should be
de-linked from product price, and a new incentive mechanism for R&D should be pioneered. G20 members should also make full use of existing flexibilities under the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) specifically geared to promote access to trade in medicines.

TB is the most common co-infection among people living with HIV, including those on antiretroviral treatment, and it is the major cause of HIV-related deaths. Prevalence of drug-resistance for HIV is increasing, including in first-line antiretroviral drugs. There is, therefore, a need for increased monitoring and surveillance, greater measures to prevent and respond to HIV drug-resistance, and continued investment in research and innovation for diagnostic tools, new drugs, and vaccines and other preventive tools. Abolishing out of pocket payments and stigma and discrimination, and ensuring treatment literacy and community sensitisation, are other key instruments to improve adherence rates and prevent drug resistance.

Health Systems Strengthening (HSS) and Health Security Crises
The G20 agenda on HSS has an important role in shaping the process leading up to the UN High-Level Meeting on Universal Health Coverage (UHC) in 2019. It should aim to increase the overall funding for health, both through international development assistance and domestic resources, prioritizing primary health care, and focusing on building sustainable health systems. Current donor investment policies are largely built on countries’ gross national income (GNI), often resulting in decreasing investments in middle-income countries. This poses a risk to the sustainability and scale-up of health gains, and it is often the most vulnerable and marginalized people who are most at risk of being left behind. To prevent such risks, robust planning for transition from both bi- and multilateral-funders is essential, as well as flexibility of policies to accommodate individual country needs. An increased and sustainable investment for community systems for health is also needed, especially for key marginalized communities and populations. It is critical that economic, social and legal barriers impeding the access to health care for everybody are abolished. Including undocumented people, migrant populations and refugees, indigenous people, people with disability, people living in remote areas, people in socially or economically precarious situation, people living in poor urban districts, and key populations affected by HIV and TB such as men who have sex with men, sex workers, people using drugs and prisoners.

Strong public health systems to tackle infectious diseases, and particularly HIV/AIDS, TB and malaria, and to respond to pandemics, epidemics and outbreaks, are pre-requisites for the delivery of UHC. A country’s rate of TB is a key indicator of the strength of its health system, investments in TB diagnosis, care and prevention represent an important milestone towards the achievement of UHC. In addition, TB requires integrated and people-centered services at all levels, including with HIV facilities and non-communicable diseases (NCD) services. Investing in TB can leave a legacy of stronger health systems, equipped to respond to a range of diseases which require integrated services.

After the end of Ebola viral disease in Western Africa in 2015, there have been a significant number of health security challenges, including Zika viral disease in Latin America in 2016, Yellow Fever in Angola and DRC in 2016, and this year, a new Ebola outbreak was declared in DRC. Several new multilateral mechanisms were created after the West African Ebola outbreak following the G7 Ise-Shima Vision for Global Health in 2016, including Contingency Fund for Emergency (CFE), as well as Pandemic Emergency Financing Facility (PEFF). On health security considerations, international technical experts should review the response of the 2018 Ebola outbreak to evaluate if a series of timely, effective and coordinated response was achieved with appropriate size of financial resources and new medicines, vaccines and diagnostic kits. More coordinated efforts of R&D for prevention, diagnosis and treatment of acute viral infections, should be done considering the potential impact and urgencies of health security crises, and de-linkage of R&D cost from product price should be set as a principle.

Child Obesity and nutrition
Governments agreed in SDG 3, target 4 to "reduce by one third premature mortality of non-communicable diseases by prevention and treatment” by 2030. NCDs are a global problem steadily affecting many low- and middle-income countries, particularly in urban settings. The challenge is not only to achieve political support, but also to guarantee the application, the development of regulations and public policies for the prevention of NCDs. Thus, governments
must take the initiative to create protective healthy environments through laws and strong public policies based on the "health first" principle, including clear objectives and agreed goals.

Scientific evidence proves that obesity and nutrition disorders, are the main risk factor for NCDs and require prevention and support throughout the continuum of care. In particular, childhood obesity is one of the most serious public health challenges of the 21st century. Governments need to commit themselves with the implementation of concrete public policies, to prevent childhood obesity and to develop healthy environments. Globally, in 2016 the number of overweight children under the age of five years, is estimated to be over 41 million.

**Recommendations**

- We urge G20 to prioritize the implementation of the recommendations of the United Nations High-Level Meeting on TB in 2018 to ensure that the SDG target to end TB by 2030 is achieved. Recognize drug-resistant TB as central to the global threat of AMR and commit to prevent, diagnose and treat all forms of TB in order to halt the spread of DR-TB and its resultant threat to global health security. We encourage G20 members to join the AMR R&D Collaboration Hub, to lead discussions, ensure inclusive decision making and coordination involving strongly and continually civil society organizations to help ensure that the response to AMR puts the needs of people at the center of all efforts. To recognize the threat of AMR in other infectious diseases including HIV, malaria, viral hepatitis, pneumonia and hospital acquired infections, and commit to funding and implementing National Action Plans that prioritize the integration of interventions, as recommended by the 2016 UN Political Declaration on AMR. We urge G20 members to further commit to tackling AMR, ensuring access to existing health technologies and fostering R&D for new antimicrobials, alternative therapies, vaccines and rapid-point-of care diagnostics.

- We urge G20 members to recognize the role of primary prevention through vaccines as one of the most cost saving public health strategies with the greatest impact on the reduction of mortality and prevention of drug resistance. High vaccination coverage protects both those vaccinated and indirectly those who are not. Vaccines are a human right and a social responsibility and one of the most important signs of equity that a country can have, both for human and economic development.

- To prioritize public health systems to tackle infectious diseases, including HIV/AIDS, TB, malaria and other neglected tropical diseases, in the recognition that they are critical for the delivery of UHC. Investments in infectious disease care and prevention can leave a legacy of stronger health systems and advance the course to achieve UHC. Recognize the critical role of the Global Fund to Fight HIV/AIDS, TB and Malaria to end the three diseases as major global health threats and achieve UHC by 2030, and support its full replenishment in 2019 by increasing contributions from all G20 country.

- To guarantee financial risk protection and access to quality essential health-care services including research, development and technical assistance for safe, effective, quality and affordable essential medicines and vaccines. This includes the core financing of WHO and increasing contributions for multilateral organizations such as GAVI the Vaccines Alliance, the Global Fund, GFF and UNITAID whose investments in health systems, laboratory infrastructures, roll-out and scale-up of new tools and technologies, benefit countries health capacities.

- We urge G20 to take measures to tighten regulation to prevent NCDs by promoting the adoption of effective measures according to WHO recommendations. There is also a need for transparency policies to avoid conflict of interests between food, tobacco, alcoholic and sweetened beverages multinational corporations and public health. In addition, G20 countries should agree on specific regulations to protect children from misleading information from food corporations by restricting marketing campaigns and implementing a front-of-pack labelling easy to understand.

- To ensure that health as a human right is at the center of health system reforms. Healthcare provision should be comprehensive, tailored and integrated accordingly. A holistic and equitable health system needs to recognize that access to healthcare is often affected and determined by multiple social identities, gender, age, sexual orientation and marginalization. Strategies that focus on engaging and empowering underserved populations are essential in order to improve access to quality health services and financial protection, and to address broader societal goals such as equity, social justice, solidarity and social cohesion.
About C20

Civil 20 (C20) is one of the seven Engagement Groups of the G20. It is characterized as a specific space through which civil society organizations from different parts of the world can contribute in a structured and sustained manner to the G20, thus ensuring that world leaders listen not only to the voices representing the governmental and business sectors, but also to the proposals and demands of civil society as a whole.

The objective of this Engagement Group is to generate spaces to discuss and build, through transparent and inclusive processes, high-level policy papers to be presented to the G20 in order to influence it.

Chaired by Poder Ciudadano and Co-chaired by RACI, The structure of the 2018 C20 consist of a Chair, Co-Chair, an International Advisory Committee, a Steering Committee, a C20 Sherpa, a Secretariat, thematic Working Groups and their corresponding Coordinators, detailed in the following structure:
**Chair & Co Chair**

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<tr>
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<td>Pablo Secchi</td>
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**C20 Sherpa**

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**Steering Committee**

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## International Advisory Committee

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## Working Groups

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  Poder Ciudadano
- Max Heywood  
  Transparency International

### ARCHITECTURE OF THE INTERNATIONAL FINANCIAL SYSTEM
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### EDUCATION, EMPLOYMENT AND INCLUSION
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