

# Rights in a Fractured Order

Over the next five years, our organisation will pursue a new strategy shaped by a profoundly changed global context and by a decade and a half of experience advancing economic, social, cultural and environmental rights. This strategy responds to calls for greater clarity and concrete, measurable change on the ground, and sets out to sharpen our identity as an agile, coalition-building organisation challenging the scarcity narratives used to justify inaction and the chronic underinvestment in people's concrete needs. In a world of accelerating inequality, a crisis of multilateralism and democratic backsliding, GI-ESCR seeks to shift power back to the people so economic, social, cultural and environmental rights can be enjoyed.



OUR BET

**We start  
from people.**

**We work  
across the  
systems that  
shape their  
lives.**

**Our areas reflect the structural changes we want to see in the world.**

We work at the pressure points where the future is decided: how rights are financed, who controls service provision and whether the climate transition deepens injustice or delivers equity. Our three substantive areas, Public Services for Care Societies, Economic Justice and Climate Finance, and Climate and Environmental Justice, are not incremental agendas. They aim at reforms with the potential to reorder power, shift resources at scale and reshape the narratives that dictate what is politically possible. We focus on systems because they determine whether people can live with dignity or remain trapped in scarcity, debt, privatisation and climate breakdown.

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**The substance leads the story: what we work on touches everyday life and the global playing field.**

When we defend universal public services and the right to care, we act on the foundation of equity, recognising that health, education, social protection and energy are the essential infrastructure of democracy. When we advance tax justice and fairer global tax rules, we open fiscal space to fund rights and a just transition, replacing the 'there is no money' narrative with rights-based alternatives. When we position energy as a right and champion gender-just transitions, we prevent extractivism and exclusion. By doing this we are also enhancing the legitimacy of the State and making democracy more resilient.

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**We have a dual commitment: shifting narratives and shifting policies.**

We listen and co-produce evidence, build coalitions with the legitimacy and strength to sustain pressure, and translate that collective power into targeted advocacy that changes standards, policies and budgets. That is why our commitment is measurable on two fronts:

Narratives:

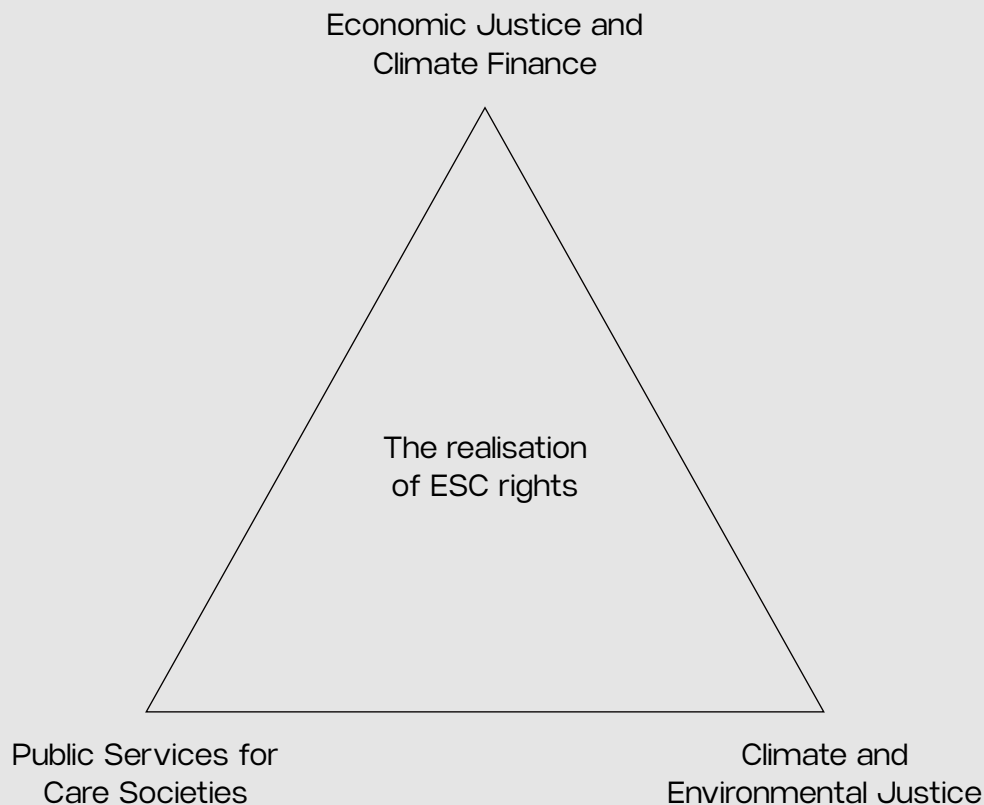
We advance quality public services as enforceable rights; taxation that is democratic and redistributive; and energy transitions done with justice, gender equality and Global South agency.

Policies:

We champion rights-based public service projects, progressive tax policy initiatives at the country level and normative frameworks for the recognition of the right to sustainable energy, while influencing global norms in multilateral spaces.

# Our ambition is structural change.

WE WANT REFORMS THAT DO NOT MERELY RELIEVE SYMPTOMS BUT TRANSFORM THE UNDERLYING CONDITIONS SO THAT PEOPLE HAVE MORE POWER, MORE GUARANTEED RIGHTS AND A MORE SECURE FUTURE.



**Power  
doesn't shift  
on its own.**

# This is our theory of change

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Our theory of change begins with active listening. We identify concerns, needs and patterns of inequality, exclusion, or lack of access to rights and resources. We intervene when these issues fall within our mandate, have broad relevance and when we can add distinctive value. Our approach focuses on shaping the ecosystem that determines decision-making through a threefold strategy:

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## **Strengthening and disseminating arguments**

After assembling and analysing evidence and listening to diverse voices, we promote arguments through innovative communication strategies.

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## **Building momentum through alliances**

We break silos and reconcile differences, fostering collaboration among varied stakeholders, including social movements, and national, regional and international organisations.

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## **Engaging with institutional frameworks:**

We advance change via targeted advocacy to build institutional support for policy change.

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**THESE INTERCONNECTED ACTIONS  
ENABLE US TO CATALYSE SYSTEMIC  
AND SUSTAINABLE TRANSFORMATION.**

## OUR IMPACT

# An infrastructure of continuity

Over the past fifteen years, we have built our impact by working with evidence and lived experience to shape standards, strengthen alliances, and promote policy shifts that bring economic, social and cultural rights into people's everyday lives.

Our work moves from outputs (research, convenings, advocacy) to outcomes (stronger alliances, clearer public debates, policy options) and to signals of transformation, where institutions respond to needs and overcome narratives of scarcity.

This new strategy takes us further: a sharper focus on our mutually reinforcing areas and a theory of change that combines narrative power, coalition-building, political opportunities and targeted multi-level advocacy, shifting from broad engagement to targeted action at the multilateral level in a time of crisis of multilateralism and limited impact of the UN system, while deepening our presence and advocacy at the national level to drive tangible, rights-advancing change on the ground.

# The machinery of sustained change

Structural change is not the result of isolated events but rather of sustained effort over time. Investing in GI-ESCR is an investment in impact that is already in motion, with clear goals, focus and ambition proportionate to the challenges ahead.



# 1

## Public services and care

We have translated participatory research into accountability and policy outcomes.

In Ivory Coast, our work with Mouvement Ivoirien des Droits Humains and affected communities since 2023 exposed how privatisation and lack of accountability restrict access to quality healthcare. It contributed to the closure of 1,022 illegal private health centres, an executive instrument strengthening the regulation of private hospitals across the country, and the creation of a permanent complaints management committee in healthcare through a bylaw issued by the prefect of Gagnoa. Partners engaged through this process also advanced concrete improvements at facility level: members of the Gagnoa Midwives Association who took part in the participatory action research pooled resources to renovate the neonatal unit of the Regional Hospital, and the Director of the Gagnoa General Hospital launched an action plan to expand services and improve patient reception, with the facility receiving the award for best hospital in the country in 2025.

In Kenya, our research with the Mathare Education Taskforce documented the absence of public schools and the expansion of private provision, evidencing impacts on households and caregivers and strengthening demands for free, quality public education. This work contributed to stronger community agency and collective organisation, alongside ongoing strategies ranging from communications to litigation to secure a public school in the area, some involving GI-ESCR and others led independently.

Across Africa, this work is complemented by a multi-country study examining the human rights implications of austerity in education and health, including how regressive fiscal policies, rising debt burdens and persistent underinvestment undermine the financing and delivery of public services.

In Latin America, from 29 November to 2 December 2021 over a thousand representatives from over one hundred countries, from grassroots movements, advocacy, human rights, and development organisations, feminist movements, trade unions, and other civil society organisations, met in Santiago, Chile, and virtually, to discuss the critical role of public services for our future. Following the meeting, the Santiago Declaration on Public Services was adopted to demand universal access to quality, gender-transformative and equitable public services as the foundation of a fair and just society.

We are currently advancing work on care systems, linking public services and fiscal justice through integrated research, advocacy and communications, including a regional campaign framing care as a collective responsibility requiring sustained public investment.



# What's next?

In Ivory Coast, we will evaluate and strengthen the complaints management committee and position it as a replicable model for other health facilities. In Kenya, we will support the Mathare community to co-design a model public school for Mabatini and Ngei wards, grounded in human rights standards. Building on our multi-country austerity study, we will drive national advocacy on financing for education and health: advancing reforms in Ghana; launching a fiscal policy and public services financing agenda in Kenya through the CESSCR process and targeted coalition work; and, in Nigeria, using the new tax acts in force since 1 January 2026 to catalyse a national accountability campaign for adequately funded, quality public services. In Latin America, we will amplify locally led care pilots across 8 countries and turn lessons into influence—advancing care policies that strengthen care organisations, protect care workers' rights, support unpaid caregivers, include disability and family networks, and redistribute care more equitably.

# 2

## Economic justice

Our work has transformed the global discussion on fiscal policy in a more just, emancipatory and sustainable direction. Our approach has combined both high-level, expert contributions within decision-making circles, with bold, impactful work on narrative change with the general public.

We have been instrumental in the inclusion of human rights as a guiding principle of the future United Nations Framework Convention on International Tax Cooperation, a multilateral instrument with the potential of raising approx. USD 492 billion per year in public revenues currently foregone to global tax abuse. In the process leading to the 'Compromiso de Sevilla' decided at FfD4, we proposed and succeeded in creating a specific human rights workstream within the Civil Society Financing for Development Mechanism, which was critical to ensure that explicit commitments on the matter were included in the negotiating outcome. In a context of cutbacks in multilateral institutions, we have amplified the capacities of technical experts, providing rigorous technical support and leveraging our influence to ensure the enactments of groundbreaking standard-setting instruments, such as the 2025 UN Committee on Economic, Social and Cultural Rights Statement on Fiscal Policy and Human Rights, and the first ex officio hearing on the Inter-American Commission of Human Rights on Fiscal and Economic Policies to Address Poverty and Structural Inequality, leading to an upcoming thematic resolution on the matter. We have also bridged the silos between multilateral tax discussions and climate finance debates, promoting ambitious financing commitments to increase international and domestic resource mobilisation during COP 28, 29 and 30.

At the regional level, our engagement with fiscal cooperation platforms such as the Platform for Fiscal Cooperation of Latin America and the Caribbean (PTLAC), where we are member of its Civil Society Consultative Council, and the African Anti-IFFs Policy Tracker for which we participated in the pilot mission in Ivory Coast together with Tax Justice Network Africa (TJNA), have been critical in cementing a growing engagement between tax administrations and ministries of finance with international legal experts, exploring actionable and transformative initiatives, such as the taxation of high-net-worth individuals, beneficial ownership registries and corporate country-by-country reports, to be implemented at the international level.

At the local level, our interventions in fiscal reform debates in Chile, Brazil, Colombia and Nigeria have contributed to shaping legislative outcomes in a more progressive, rights-compliant direction.

As for our leadership in narrative change, we have a measurable track record in delivering tailored, innovative campaigns which have decisively expanded economic justice constituencies by appealing to a broader tent. In Latin America and the Caribbean, we created the 'Date Cuenta' campaign, coordinating over 40 organisations across civil society to deliver plain language, innovative messaging connecting progressive fiscal reforms to the financing of health, education and social protection. 'Date Cuenta' generated over 55 original campaign messages that were tailored to the realities of seven priority countries (Argentina, Chile, Colombia, Mexico, Paraguay, Peru and Honduras) and disseminated in Spanish, Portuguese and English. In doing so, we convened more than 65 online co-creation workshops with partners, coordinating a unified communications strategy which combined digital outreach, press and media coverage, and collaboration with influencers. Ultimately, 'Date Cuenta' resulted in more than 60,000 interactions on social media, coverage in major regional and international media outlets, including El País, Deutsche Welle, Bloomberg and France 24, and the participation of at least 63 social media influencers through 58 dedicated publications. In collaboration with Fundación Gabo and the Friedrich Ebert Stiftung, we also organised a two-day workshop in Bogota with 20 journalists from 13 countries, building a regional network trained in a human rights-based approach to fiscal policy that has since generated published media coverage on outlets such as La Diaria, Ciper, El Diario Ar and Milenio. Through Date Cuenta and our regional advocacy, we strengthened civil society engagement in key processes, including the Financing for Development track and FfD4, co-organised high-level dialogues with states and civil society from Latin America and Africa, and spearheaded the creation of a human rights workstream within the Civil Society Financing for Development Mechanism.



# What's next?

We will shape the UN Tax Convention and its Protocols so they embed human rights principles, and we will stay engaged through follow-up processes (including the expected Conference of the Parties) to support effective implementation. We will keep linking tax and climate finance so that new resources mobilised through fiscal cooperation are channelled to adaptation, mitigation, and loss and damage, in line with UNFCCC commitments.

Regionally, we will strengthen cooperation and shared standards. In Latin America and the Caribbean, we will deepen work through PTLAC to reduce fragmentation, advance transparency and automatic exchange of information, and elevate the region's collective voice in global fiscal negotiations, including around green taxes. In Africa, we will expand partnerships with fiscal experts across administrations, civil society and academia to build capacity and accelerate joint action against illicit financial flows, profit-shifting and other drivers of fiscal loss.

Nationally, we will support local partners to win ambitious, rights-based fiscal reforms—both on revenue collection and on how public resources are allocated—through technical support, coalition-building and targeted advocacy. In parallel, we will scale narrative change, building on *Date Cuenta* and *Tax the Super Rich* to grow public demand for progressive taxation, connect fiscal debates to everyday needs, and strengthen the case for quality public services and dignified livelihoods amid the cost-of-living crisis.

# 3

## Climate and environmental justice

We have advanced rights-based and gender-transformative transition frameworks through research that centres the lived experiences of women and marginalised communities on the frontlines of extractive energy policies, promoting climate and energy frameworks attentive to the social and care-related impacts of transition pathways. We have developed a clear vision for a gender-just transition, firmly rooted in gender and human rights norms, establishing both the legal basis and the direction for the transformative changes our planet and societies urgently need. In particular, the 'Guiding Principles for Gender Equality and Human Rights in the Energy Transition', a collective effort built through online consultations, an in-person workshop and multiple rounds of revision with activists, practitioners and experts from around the world, outline a transformative vision for reshaping global energy systems through a human rights and gender equality lens.

Our work recognises that the climate emergency is both an existential threat and an opportunity to reimagine societies built on social, gender, economic and environmental justice. We ground our advocacy in feminist and intersectional principles, prioritising the agency and perspectives of communities in the Global South who have contributed the least to the climate emergency yet face its most devastating consequences. Central to our approach is the understanding that energy is not merely a commodity but a fundamental human right; essential for dignity, health, education, work and the realisation of countless other rights. We challenge approaches to the energy transition that risk replicating the harmful patterns of fossil fuel extraction and, instead, advocate for transformative policies that ensure human rights and gender equality as central to building climate-resilient societies rooted in dignity, justice and planetary well-being.



# What's next?

We will continue to challenge approaches that treat energy transition as merely a technical shift, instead positioning it as an opportunity to reimagine economies and societies rooted in dignity for all, with particular attention to communities in the Global South who have contributed least to the climate emergency yet are most exposed to its worst effects.

We will connect community-level evidence and the lived experiences of those on the frontlines of extractive policies to national reform and global norm-setting, breaking down silos between human rights, gender, and climate movements, and advancing a shared vision that recognises just transitions as not only fundamental to achieving climate-resilient and sustainable societies, but as transformative pathways that advance social and gender equality, redistribute power and resources equitably, and ensure that energy systems serve the public good rather than profit.

We will mainstream rights-based and gender-just transition priorities in key multilateral spaces (particularly, within the Just Transition Work Programme and the to-be-developed Just Transition Mechanism, within the UNFCCC) to guarantee that just transitions are advanced at all levels.

We will also translate our work, through strategic advocacy, into at least two concrete policy wins, whether promoted, adopted, implemented, or scaled, in priority countries (Argentina, Brazil, Chile,

Mexico, Colombia, South Africa, or Kenya), ensuring these policies align with human rights standards, centre gender equality, and reflect the needs and views of affected communities.

We will build momentum for the progressive recognition of the right to sustainable energy to shift dominant narratives away from purely extractive solutions that sideline gendered impacts, community participation, and Global South perspectives.



# Investing in EI-ESCR means supporting democracy.

- Reimagining tax systems to expand life quality for all.
- Promoting quality public services for States and societies that care.
- Developing a clear pathway for a just energy transition.

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## Reach Us

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Health, education, care, social protection, energy and housing are being eroded by fiscal constraint imperatives.

Corporate capture is redefining the public sphere through privatisation, extractivism and profit-oriented transitions.

The crisis of the international system leaves millions voiceless in the spaces where rules are made and fails to address people's needs.

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**A strategy for calibrated and assertive action.**

