Fair, Green and Global Alliance Annual Plan 2020



Fair, Green and Global Alliance

Annual Plan 2020



Fair, Green and Global Annual Plan 2020 for Strategic Partnership 2016-2020 Project number 27534

© Fair, Green and Global Alliance, November 2019

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List of abbreviations

(E)HRD	(Environmental) Human Rights Defender
ADSB	Atradius Dutch State Business
AfDB	African Development Bank
AIIB	Asian Infrastructure Investment Bank
BEPS	Base Erosion and Profit Shifting Program
BGMEA	Bangladesh Garment Manufacturers and
	Exporters Association
BIT	Bilateral investment treaty
BRI	Belt and Road Initiative
CBD	Convention on Biological Diversity
CCC	Clean Clothes Campaign
CFS	Committee on World Food Security
CS0	Civil society organisation
CSR	Corporate Social Responsibility
D&D	Dialogue & Dissent
EBA	Living Wage Enforceable Brand Agreement
ECA	Export Credit Agency
ECT	Energy Charter Treaty
EU	European Union
FA0	Food and Agriculture Organisation
FGG Alliance	Fair, Green and Global Alliance
FM0	The Netherlands Development Finance Company
FoE	Friends of the Earth
FPIC	Free, Prior and Informed Consent
FTA	Free trade agreement
GCF	Green Climate Fund
GSP	Generalised Scheme of Preferences
GSP+	Special Incentive Arrangement for Sustainable
	Development and Good Governance

IFI	International Financial Institutions
ISDS	Investor-State Dispute Settlement
LLMIC	Low and Lower-Middle Income Country
MFA	Ministry of Foreign Affairs
MIRTT	Mining Industry Reform Tax Team
MoU	Memorandum of Understanding
MSP	Marine Spatial Planning
NDA	National Designated Authority
OECD	Organisation for Economic Cooperation and Development
RSC	Readymade Garments Sustainability Council
RSP0	Roundtable on Sustainable Palm Oil
SOMO	Stichting Onderzoek Multinationale
	Ondernemingen
TNC	Transnational corporation
TNI	Transnational Institute
ToC	Theory of Change
TSP	Transitional Stabilization Programme
UN	United Nations
VGGTs	Voluntary Guidelines on the Responsible Governance of Tenure
WTO	World Trade Organisation
ZELA	Zimbabwe Environmental Law Association

1. Introduction to the Annual Plan of the Fair, Green and Global Alliance

Introduction to the Fair, Green and Global programme

In our pursuit of a socially just, inclusive and environmentally sustainable world, the Fair, Green and Global (FGG) Alliance is convinced of the need for fundamental changes to current socio-economic and political systems. This requires a global approach, addressing the different manifestations of problems in different parts of the world simultaneously, and linking local realities to national and global policy processes. The FGG Alliance consists of six member organisations - ActionAid, Both ENDS, Clean Clothes Campaign (CCC), Milieudefensie/Friends of the Earth (FoE) International/ FoE Europe, Stichting Onderzoek Multinationale Ondernemingen (SOMO) and the Transnational Institute (TNI) - and more than 1000 partner organisations globally. The power imbalances that we aim to address through the FGG programme are often of a global nature, while their devastating implications are generally most felt by local people and communities, especially but not exclusively in Low and Lower-Middle Income Countries (LLMICs). We see that laws, policies and decision-making processes increasingly favour the private sector at the expense of public interests, people and communities. At the same time, however, the strength of social movements to challenge this trend and to promote alternative visions for their societies continues to grow. The FGG Alliance is built upon strong collaboration between FGG members and our partners across the world working for this change. By joining forces, complementing each other and strengthening each other's skills, knowledge and networks, through what we call mutual capacity development, we lobby and advocate for changes in policies and practices. Although many of our partner organisations face the challenges of shrinking civic space, our mutual capacity development and our lobby and advocacy work allows the FGG Alliance to stand in solidarity with civic actors that defend their rights and strive for socially just, inclusive and environmentally sustainable societies.

Since 2016, the work of the FGG Alliance, together with our partners, has led to a number of key achievements we are proud of – namely in women's land rights, local initiatives for healthy ecosystems, the development of a binding United Nations (UN) Treaty on Transnational Corporations (TNCs) and Human Rights, grievances related to development banks and the Organisation for Economic Cooperation and Development (OECD), and freedom of association in the garment sector. As we embark on the final year of our current programme, we have, together with our partners, designed our plans for 2020 to consolidate and build on these successes. We will continue our work in collaboration with partners within our three interlinked theories of change, which are geared towards improving corporate conduct, trade and investment, and financial and tax systems. Given the key trends we identify below, we will continue to develop and promote alternatives to achieve socially just, inclusive and environmentally sustainable societies, with a special focus in 2020 on developing feminist alternatives and a just energy transition. The previous work of the FGG Alliance on corporate conduct, trade and investment rules and financial policies has come together in support of climate justice and a major shift towards a just transition. In 2020, based on requests from partners, we will strengthen this focus across our areas of work.

In this Annual Plan for 2020 we outline how we will, together with partners, work towards improvements in these areas. Under each Theory of Change (ToC), we will share our analysis of developments across the globe that impact our work, and identify key priorities building on our previous work and in light of these changes in the context. We will explain the urgency and importance of our partners' work in these areas, which they carry out in collaboration with FGG members. Finally, under each ToC, we will outline key strategies and concreate plans for 2020. For more and more detailed plans per FGG member we refer to the FGG Alliance's IATI file. The table below shows the Ministry of Foreign Affairs' (MFA) Dialogue & Dissent (D&D) indicators, linked to FGG's indicators and targets for the entire FGG programme for 2020.

Table 1. MFA Dialogue & Dissent indicators related to FGG indicators and total FGG targets for 2020

MFA DIALOGUE & DISSENT CORE INDICATOR More information on the relation between MFA Dialogue & Dissent core indicators and FGG indicators is to be found in Annex 1	TARGETS ENTIRE FGG PROGRAMME FOR 2020
DD1: FGG indicator F	46 laws, policies and norms, were implemented for sustainable and inclusive development.
DD2: FGG indicator E	48 laws, policies and norms/attitudes, were blocked, adopted, improved for sustainable and inclusive development.
DD3: FGG indicators A & D	239 times CSOs succeeded in creating space for CSO demands and positions through agenda setting, influencing the debate and/or creating space to engage.
DD4: FGG indicators C & D	243 advocacy initiatives were carried out by CSOs, for, by or with their membership/constituency.
DD5: FGG indicator B	381 CSOs with increased L&A capacities.
DD6: Total # FGG partners	1186 CSOs included in FGG programme (as foreseen for 2020 on 18/11/2019)

1.1. A CROSS-CUTTING CONTEXT ANALYSIS FOR 2020 – ENABLING ENVIRONMENT

The continued rise of authoritarian powers across the globe has brought with it a devastating escalation in political violence and attacks against (environmental) human rights defenders ((E) HRDs). FGG has witnessed an increase in threats from both state and non-state actors to civil society organisations (CSOs), social movements and their communities around the world. From rightwing governments in the Philippines and Brazil, to TNCs acting with impunity in the Amazon basin and across Africa, the threats (E) HRDs are facing, especially women, have never been greater. Meanwhile, these same governments are influencing decisionmaking concerning our climate and human rights at institutions such as the Green Climate Fund (GCF). Our work with partners on civic space is more important than ever, but at the same time has also become more dangerous for our local partners. In Bangladesh, for example, political and civic space have become ever more constrained in the process of accumulation of absolute power by the ruling party. Increasing surveillance through mass media and social media has further reduced freedom of expression in the country. This combined with the extreme political sensitivity around some mega-infrastructure projects makes the work of FGG members and partners there highly challenging. As an alliance, we will continue to support our partners as they navigate these challenging environments and continue our analysis of civic space, as put forward in our latest publication.

At the same time, there has been a surge of climate activism, particularly among young people, and a strong global movement for climate justice continues to grow. This shift has impacted many areas of FGG's programme as CSOs and social movements build analysis on the systemic nature of the climate crisis, critiques of 'climate-smart solutions', and develop alternatives that address the climate crisis in a participatory and gender just

way. Transformative and promising initiatives are being developed by communities across the world in response to the climate crisis; including agroecological approaches, community-led food systems, ecofeminism and a 'People's Plan' on water governance. Meanwhile, CSOs and social movements are increasingly acting to halt the negative impact of the fossil fuel lobby on climate policies, urging pension funds and investment banks to divest from fossil-fuels and recognising the impact of fast-fashion on the climate. However, challenges remain, for example the Dutch Climate Agreement has continued to neglect the international impact of Dutch actors on climate. CSOs and policy makers are increasingly searching for strategies to design and finance a just energy transition, and to prevent investor state dispute settlement (ISDS) mechanisms in trade and investment treaties from blocking this transition. FGG members and our partners are well positioned to respond to these changes and in 2020 we will continue to work closely with these CSOs, social movements and policy makers, especially in the Global South, on these issues.

The rise of (populist) authoritarian right-wing regimes that have attacked women's rights and undermined women's movement building, has also spurred momentum for deepening understanding of gender injustice and feminist alternatives. In Brazil, for example, since President Jair Bolsanaro took office January 2019, attacks on women's autonomy have intensified. Yet at the same time, the women's movement is growing with more women taking to the street, including indigenous women. There have also been some positive developments in relation to gender justice in areas where FGG works, for example, in women's land rights, the role of women in renewable energy projects in LLMICS, progress on women's leadership and participation in policy making, and the growing recognition of women's role in food sovereignty movements, analysis and practice. In Kenya, for example, although women's land rights remain limited,

gender equity has been recognised as a guiding principle in the National Land Law. Meanwhile in the Netherlands, the Minister for Foreign Trade and Development Cooperation acknowledged the importance of mainstreaming women's land rights in all policy areas. However, implementation of policies and commitments continues to lag and unequal access to justice and to institutions and land administration processes remains. Knowledge in the Netherlands on women's rights within the Voluntary Guidelines on the Responsible Governance of Tenure (VGGTs) and Free Prior and Informed Consent (FPIC) could also be broadened and deepened. It is therefore important to continue to promote the further inclusion of woman's rights in new and existing policies, which will be an important focus for FGG in 2020.

Another contextual change is that Chinese companies have continued to expand their presence globally under the Belt and Road Initiative (BRI). For the first time, there are now more Chinese companies listed in the Fortune 500 than American companies. The harmful impacts of some Chinese investments, particularly in infrastructure, mining and agriculture, are an increasing concern of many of our partners. FGG will continue to work with partners to develop analysis and strategies to influence these multiplying projects.

NOTE

1 Geoff Colvin, "It's China's World," Fortune, July 22, 2019, https://fortune.com/longform/fortune-global-500-china-companies/.

2. Theory of Change 1: Improved corporate conduct

2.1 CONTEXTUAL DEVELOPMENTS RELATED TO CORPORATE CONDUCT

Corporate influence in international institutions continues to grow, typified by the World Economic Forum's recent Memorandum of Understanding (MoU) with the United Nations, which facilitates the establishment of institutional home for TNCs inside the UN system. Meanwhile, many governments have been uninterested, unwilling or unable to restrict corporate influence and guarantee corporate accountability. Despite increased repression and shrinking civic space, CSOs, trade unions, social movements and (E)HRDs, including FGG's partners, continue to challenge unequal power structures and corporate impunity, showing the strength of community mobilization. These groups are increasingly using international human rights frameworks to defend their livelihoods and environments. At both the international level with the VGGTs and UN Guiding Principles, and the national level with voluntary sector agreements, we have seen that voluntary measures are not enough to ensure responsible corporate conduct. Binding measures are needed, such as a UN Binding Treaty on TNCs and Human Rights. Strong grievance mechanisms are an important element of these measures, to ensure that communities can access justice and companies are held accountable to ensure good conduct, decent work and environmental sustainability.

In 2020, the FGG Alliance will, therefore, continue to work with partners in LLMICs to develop transparent and binding mechanisms at the national and international levels that not only protect people and organisations, but also enable communities to hold governments and corporations to account. While working towards binding regulations, FGG members, together with our partners, will also continue to advocate for the improvement and use of existing voluntary measures based on human rights principles, including the Netherlands.

To effect positive change in the conduct of corporations, the FGG Alliance has identified four priority areas:

- Improving corporate conduct in the garment, electronics and pharmaceuticals industries and improving labour rights;
- Improving the conduct of companies and investors in sectors related to natural resources use and environmental rights;
- Lobbying and advocating for (international) regulation of the corporate sector that guarantees respect for human and environmental rights;
- Contributing to an enabling environment for civil society and supporting (E)HRDs.

Below we provide further context and explain the urgency, importance and plans for work in these four domains.

Below we provide further context and explain the urgency, importance and plans for work in these four domains.

2.2 IMPROVING CORPORATE CONDUCT IN THE GARMENT, ELECTRONICS AND PHARMACEUTICALS INDUSTRIES AND IMPROVING LABOUR RIGHTS

While transparency in supply chains is gradually becoming the norm, and some brands have started using 'transparency' as a competitive advantage, many big players such as online retailers are still lagging behind. At the same time, the supply chains of consumer goods such as garments, electronics and pharmaceuticals, continue to be riddled with human rights violations, and workers, trade unions and labour rights CSOs continue to face increased repression and shrinking civic space. In Myanmar, for example, press freedoms have been severely curtailed, and CSOs and trade unions that bring labour rights abuses to the fore face greater legal risks.

The gendered impacts of irresponsible corporate behaviour remain readily apparent in the garment industry where the vast majority of workers employed are working class women. There is a clear gender segregation whereby women are mostly found in the lower-skilled, lower-paid and most precarious jobs where sexual harassment is common. When tasks become more advanced or where the exercise of authority is required, men tend to be employed. As women in the garment industry are the ones who tend to endure the worst conditions, it is important that FGG, together with our partners, further analyse the dynamics through which this situation exists and persists.

There is increasing international acknowledgement that a living wage is a human right, however, a gap between the minimum and living wages is widening in more countries. This is largely due to fast rising costs of living and competition for large orders, which governments use as a push to keep minimum wages low. Power asymmetries are exacerbated by increased concentration among brands and abuses of buying power. Various multi-stakeholder initiatives that purport to promote living wages actually hinder real progress, while workers voicing their needs for higher wages face ongoing repression. At the same time, however, there has been a renewed interest and growth of social movements advocating for gender justice and reducing the climate footprint of the fast fashion model. New methods are being employed to mobilize consumers and campaigners who now meet in the same online spaces.

In Bangladesh, where FGG has a long history of working with trade unions, the year 2020 will be significant, as the Bangladesh Accord will be replaced by a new institution - the Readymade Garments Sustainability Council (RSC). FGG's partners in Bangladesh have raised serious concerns about the RSC, including its operational readiness, the independence of its inspectorate, its enforcement and remediation capacity, as well as the role of the Bangladesh Garment Manufacturers and Exporters Association (BGMEA).

To tackle labour rights violations in sectors producing consumer goods, in 2020 the FGG Alliance together with our partners, will continue to advocate for legally binding enforceable agreements, mandatory due diligence, greater transparency in supply chains and living wages. We will also maintain our support for workers to claim and defend their rights through complaints mechanisms. We will focus on specific countries, where FGG members have long standing relationships with partners and there is a strong need to improve corporate conduct and labour rights in these areas.

More specifically, FGG plans to do the following to improve corporate conduct in consumer goods and related to labour rights:

- FGG member CCC will continue to respond to the urgent appeals of workers facing violations related to freedom of association, gender discrimination and gender-based violence, factory closures, and the criminalisation of HRDs. CCC will support workers in LLMICs and other countries, including Indonesia, Bangladesh, The Philippines and Cambodia, to file complaints at grievance mechanisms to address labour rights violations and to bring about improvements on the work floor.
- The wages of garment workers will take centre stage with the launch of a non-brand targeted Living Wage Enforceable Brand Agreement (EBA) across the CCC global network, including with members in LLMICs. The campaign will engage investors and attempt to mobilise them in support of a living wage, marking a new direction for CCC.
- Increasing transparency in supply chains will remain a main focus area for FGG members CCC and SOMO, and their partners.
 CCC, together with the Transparency Pledge Coalition, will push more brands to publish their supplier lists and advocate for

- increased accessibility to supply chain data. Applied to wage data, transparency will be a tool used to expose wage gaps in supply chains.
- With case studies from Myanmar and India, FGG member SOMO and Myanmar and Indian partners will press brands, retailers and manufacturers to improve their human rights due diligence procedures and to remediate pressing human rights violations, including those of labour rights. At the same time, the case studies will demonstrate the need for enforceable agreements and binding regulation, and provide a basis for the development of judicial cases.
- In terms of worker safety, FGG member CCC will support the operation of the Transitional Accord in Bangladesh and, together with Bangladeshi partners, advocate for the incorporation of its main clauses and principles into its successor, the RSC. In 2020, CCC, together with Bangladeshi partners, will advocate for the recently piloted National Employment Injury Insurance Scheme covering 150,000 workers (effectively a compensation system for workplace injuries) to cover all readymade garment workers in Bangladesh. Meanwhile, CCC and their Pakistani partners will intensify their efforts to introduce a legally binding mechanism in Pakistan, similar to the Bangladesh Accords. Finally, special attention will be given to mutual capacity development with partners in India and Sri Lanka to work on preventive safety and respond proactively.

2.3 IMPROVING THE CONDUCT OF COMPANIES AND INVESTORS IN SECTORS RELATED TO NATURAL RESOURCES USE AND ENVIRONMENTAL RIGHTS

The global land rush and massive extraction of natural resources are displacing communities from their ancestral homes and destroying the natural resources on which they depend for their survival and livelihoods. Women are often more severely impacted by these processes because, for example, they are generally less involved in decision-making processes regarding their natural resources compared to men. While they are mostly the ones who work on the land to produce food for the family and local market, their voice is often not heard in decisions regarding this land. Multinationals are gaining power and influence, while some governments are increasingly repressive and failing to protect the rights of their citizens. Land grabbing and community displacement from agricultural productive lands are expected to increase, due to, for example, the conversion of agricultural lands held by smallholder farmers into nature and wildlife conservancies, in particular in Uganda, Kenya and Myanmar. In Myanmar, for example, new large scale conservation areas threaten to displace local indigenous people and could provide loopholes for mining and other resource extraction projects. At the same time, more foreign investors are entering national markets, for example, in Kenya and Zimbabwe, where greater involvement of Chinese mining companies is raising concerns about negative impacts on human rights. Meanwhile, palm oil production is continuing to expand in Southeast Asia, but also to numerous countries in Africa and Latin-America, where it is even more difficult to monitor investments and their impacts due to shrinking civic space. The FGG Alliance will continue to strategize with CSOs, raising awareness on what CSOs and communities can do, such as complaints at relevant international bodies. The FGG Alliance will, in particular, work with the growing women's land rights movements who are simultaneously advocating for the recognition of women's land rights and challenging corporate actors.

The global energy transition is picking up momentum in the Netherlands and around the world. From electric cars and windmills to e-bikes and 'smart' energy-saving appliances, products with lower carbon emissions are proliferating. At the same time, the number of mobile phones and tablets has already exceeded the number of humans on the planet, drones are delivering pizzas and robots are providing medical care. As a result, the demand for lithium, cobalt, nickel, graphite, manganese and aluminium is skyrocketing, while communities experience the brunt of harmful impacts from mining these minerals. Likewise, fossil fuel extraction projects including oil and gas exploitation, continue to be built in the Global South.

The farming of agrocommodities, for the increasing global food and agrofuel demands continues to be a large threat to small-farmers and other rural working people's livelihoods. The biggest impact continues to come from industrial agriculture, especially large scale monocultures controlled by big corporations. At the same time, the movement for agroecology continues to grow, with agroecology being discussed more in The Netherlands [see ToC2 for our plans related to agroecology].

The FGG Alliance will continue to strengthen the capacities of CSOs and communities to lobby and advocate for improved policies on corporate conduct in natural resources, and the consistent implementation of these policies. FGG's partners, with support from FGG members will continue to monitor the operations of corporations, investors and governments in the field of natural resources. Together with partner organisations, we aim to ensure that communities can effectively claim and defend their rights, including the right to participate in the decision-making over the use of natural resources including land and water, and resist the developments and projects of corporations and investors that are harmful to their livelihoods.

The following will be our 2020 priorities in pursuing better conduct of companies, governments and investors in sectors related to natural resources use and environmental rights:

■ Specifically on mining, the FGG Alliance will advocate for mining companies to make their policies more community-centred and, in the current absence of binding obligations, ensure they are in line with the UN Guiding Principles on Business and Human Rights. For example in Zimbabwe, FGG member ActionAid will support their partner Zimbabwe Environmental Law Association (ZELA) to achieve this outcome through organising dialogue meetings on sustainable mining with mining companies, communities and local government officials.

- FGG member SOMO will work with partners in Latin America, Asia and Africa to develop knowledge, sharpen analysis and build capacity to hold corporations accountable for the impacts on local communities and the environment of the mining of lithium, cobalt, nickel, graphite, manganese, aluminium metals and minerals
- On oil and gas exploitation, FGG member Milieudefensie with FoE Europe and FoE International will continue to support CSOs and communities in LLMICs to hold corporations legally responsible for environmental pollution and human rights violations. They will support CSOs in Africa and Latin America in their efforts to connect communities threatened by existing or planned onshore and offshore oil and gas exploitation, and in their efforts to mobilise these communities in the defence of their livelihoods.
- In relation to palm oil, FGG member Both ENDS will continue to support partners to act upon human rights violations by palm oil companies, including supporting local groups in South-East Asia and Latin America to file complaints with the Roundtable on Sustainable Palm Oil (RSPO) Complaints and Dispute Settlement and Assurance frameworks, especially in Latin America where the RSPO is becoming more active.
- FGG partners and members will continue national and international lobbying and advocacy efforts in several countries to ensure that the VGGTs and right to FPIC are anchored in regulations and binding measures to protect human rights, especially women's rights.

2.4 LOBBYING AND ADVOCATING FOR (INTERNATIONAL) REGULATION OF THE CORPORATE SECTOR THAT GUARANTEES RESPECT FOR HUMAN AND ENVIRONMENTAL RIGHTS.

Systemic and systematic human rights abuses by corporations in recent decades have shown that voluntary guidelines are insufficient for responsible corporate conduct and to protect human rights. As discussed above, binding international regulations are key to improving corporate conduct and facilitating remedy for corporate breaches of human rights. In 2020 the FGG Alliance, together with other partners across the globe, including in LLMICs, will continue to support the international campaign for a UN Treaty on TNCs and Human Rights, a binding international instrument to address corporate impunity and hold corporations responsible for human rights abuses. The process to develop the treaty has now shifted from establishing the need for the treaty to negotiations regarding the precise language of the treaty itself. Member states, including LLMICs as well as European Union (EU) member states France, Belgium and Spain, have proposed precise content for the treaty. The EU, which had previously resisted the development of a UN Treaty on TNCs and Human Rights, has begun to engage in the discussions, asking clarifying questions and supporting the participation of non-state actors, including civil society, in the process to develop the treaty.

A strong movement in support of the binding treaty, including a broad array of CSOs from across the globe has been built. As the content of the treaty is now being debated and refined, this

movement has increased their focus to ensuring the treaty serves the propositions established in the initial 26/9 Resolution by the UN Human Rights Council. Particular attention will also be paid to ensuring treaty provisions include a gender perspective. The year 2020 will be significant with the release of a second draft of the treaty. As part of this movement, FGG members and partners will continue to lobby and advocate for the treaty together at the international level. FGG members will also continue to strengthen the capacity of partners in LLMICs to continue to advocate for the treaty towards their own governments.

In the absence of binding regulations, several FGG members are continuing to advocate for stronger voluntary guidelines and their implementation. The year 2020 will see a key opportunity to influence voluntary guidelines with, for example, the 2021 update of the OECD Guidelines for Multinational Enterprises. The revisions provide an opportunity to use the momentum for mandatory due diligence on, for example, land rights and FPIC, and to strengthen perspectives from countries within the Global South into these debates. In the Netherlands, the 2020 evaluation of the Dutch voluntary sector agreements between the government, companies and civil society, provides important lobbying and advocacy opportunities, as the conclusions will likely influence the government's position on mandatory steps. The voluntary sector agreement evaluation also offers the opportunity to continue the conversation on gender due diligence. Many other European countries are introducing or exploring mandatory human rights due diligence legislation, adding pressure on the Dutch government to introduce binding legislation as well.

The year 2020 will, therefore, be significant both nationally and internationally, for FGG and our partners, as we advocate for binding measures related to corporate conduct and due diligence. The FGG Alliance will continue supporting our partners in LLMICs to lobby and advocate towards their national governments, as well as advocating together in international spaces. More specifically, in 2020 the FGG Alliance plans to do the following to improve international regulation of the corporate sector:

- The FGG alliance will continue to support partners to sustain and strengthen their advocacy toward their national governments, and will broaden support for the UN Binding Treaty among parliamentarians. Partners include affected communities, social movements and CSOs from multiple LLMICs including in Bangladesh, Cambodia, Kenya, Indonesia, Mozambique, Madagascar, Philippines, South Africa, Zambia and Zimbabwe. Simultaneously, FGG members together with partners will continue their advocacy for the UN treaty in the Netherlands and towards the EU.
- FGG members will pursue particular and complementary focus areas in 2020, each serving to bolster the international campaign for the treaty. ActionAid, FoE Europe and FoE International will focus on the inclusion of a feminist perspective in the content of the Treaty together with feminist allies and the Feminists for a Binding Treaty coalition and FoE International will contribute

to developing a 'Friends of UN Binding Treaty States Group' especially with countries from the Global South. TNI will strengthen the case for the treaty by building support among academic experts in relevant fields, and SOMO will focus on the inclusion of access to remedy and liability prevention in the content of the treaty, providing research and expert input, and facilitating exchange between policy officials, academics and NGOs, including NL and EU groups working on the treaty.

■ FGG member SOMO will strengthen civil society networks and preparedness for the 2021 update of the OECD Guidelines, to support perspectives from the Global South being included in the debates regarding the revised guidelines.

2.5 CONTRIBUTING TO AN ENABLING ENVIRONMENT FOR CIVIL SOCIETY AND SUPPORTING (ENVIRONMENTAL) HUMAN RIGHTS DEFENDERS

As we have noted above, (E)HRDs, especially environmental defenders and women, have faced increasing repression and attacks. Too often these attacks have been linked to corporate interests, either directly, or through systemic state support for corporate interests. In this context, it remains important to focus on community-led protection mechanisms for effective, real-time and sustained support to HRDs, especially environmental and women HRDs.

As outlined in our recent <u>publication on civic space</u>, the FGG alliance is actively working to expand civic space through mutual capacity development with civil society actors to more effectively exercise their rights, voice their views, engage in and meaningfully influence their world. Our work across the three ToCs contributes to this. Under this specific domain, dedicated to supporting (E)HRDs, the FGG Alliance, together with our partners, will prioritise the following work in 2020:

- FGG will continue to support communities, and especially women leaders and women led organisations, in building movements to collectively hold corporations and governments to account for human rights violations. For example, in Bangladesh, the women-led Community Land Rights Groups supported by ActionAid Bangladesh will launch a media campaign to raise attention to the violations of their rights and the environment. In Zimbabwe and Zambia, communities will monitor the conduct of new and existing mining companies in their regions to ensure they respect communities' rights with ActionAid's support.
- To respond to and counter the rapid rise of attacks against (E) HRDs, FoE International will maintain its rapid response system to support those in need of urgent assistance and further develop FoE International's Internationalist Solidarity System.
- To deepen understanding of 'shrinking civic space', FGG member TNI will publish a paper on the 'shrinking civic space' for (E) HRDs that will go beyond naming the attacks or patterns but will delve in to the politics of why this is occurring in a somewhat uniform way across the globe. The paper will be discussed with land and environmental movements, climate defenders and other international NGOs.

The FGG Alliance aims to achieve the following targets in 2020, in our aim to improve corporate conduct:

Table 2: FGG targets for 2020 on ToC1

10	mechanisms put in place or improved by governments that guarantee access for civil society to democratic decision making processes related to corporate conduct, including the right to resist developments.
16	effective legal and other grievance mechanisms adopted or improved by governments and corporations via which CSOs and communities can resolve grievances with governments and companies, and claim their environmental, human and worker rights.
284	CSOs in LLMICs that lobby and advocate for responsible corporate conduct based on increased skills, knowledge or network contacts.
22	alternative, participatory initiatives and models related to corporate conduct meeting core criteria including sustainability, participation (m/f) , transparency and equity (m/f) , that have been developed, piloted and/or promoted.
120	proposals for improvement of corporate conduct discussed by private and public sector decision-makers and/or in academia, public agenda, media and social movements.
15	mechanisms, policies and regulations improved or introduced by national, regional and international government bodies to ensure companies promote more sustainable practices and are held accountable for respecting human rights and the environment and providing adequate remedy to victims of adverse impacts.
22	policies improved or introduced by companies on transparency and safeguards, conflict resolution mechanisms, and policies promoting social justice, decent work and sustainability.
15	concrete steps taken by governments to actively identify, prevent and mitigate adverse social, gender and environmental impacts of corporate activities and those in corporations 'value chains.
23	concrete steps taken by companies to actively identify, prevent and mitigate adverse social, gender and environmental impacts of their activities and those in their value chains.

3. Theory of Change 2: Improved trade and investment

3.1 CONTEXTUAL DEVELOPMENTS RELATED TO TRADE AND INVESTMENT

At a global level, the trade war between the United States and China has further polarised debate on trade between those supportive of protectionism, and those supportive of free trade. This has reduced the space for discussion on sustainable and just trade. At the same time, negotiations for free trade and investment agreements in other parts of the world continue. In 2020 the EU will continue to negotiate trade agreements with countries in the

Global South, while (inter) regional agreements in Asia and Latin America continue to be negotiated. The European Commission also continues to negotiate the proposed Multilateral Investment Court at UNCITRAL and is actively supporting the expansion of the Energy Charter Treaty (ECT); the biggest investment protection treaty in the world. This, while the Chinese Government develops its own investment protection mechanism in the context of the BRI. While these developments mark potential moments for reform, at present they appear to strengthen the principles of the current system, which enshrines binding rights to investors and no obligations.

Growing movements for climate justice has created openings for deepening discussions and strengthening advocacy on the relationship between the climate crisis and trade and investment, particularly in the Global South. Similarly, discussions are deepening on the impact of trade and investment on a just transition. As countries move towards fossil fuel alternatives, the trade in agrofuels has grown resulting in land and water grabbing, highlighting the importance of ensuring a truly just transition. At the same time, interest in agroecology is growing both at the international level at the Food and Agriculture Organisation (FAO) and nationally, including in the Netherlands and in LLMICs.

To generate change in global trade and investment, in 2020, the FGG Alliance will work on the following three interlinked domains:

- Trade and investment agreements;
- · Climate and energy;
- Food sovereignty and agriculture.

Below we further explain the urgency and importance of our work on these domains in 2020.

3.2 TRADE AND INVESTMENT AGREEMENTS

Free Trade Agreements (FTAs) and Bilateral Investment Treaties (BITs) continue to be negotiated but have faced recurring challenges to their agreement and ratification. For example, the EU-Philippines, EU-Thailand, and EU-Myanmar FTA negotiations have stalled due to the human rights situation in those countries, while EU-Indonesia negotiations continue slowly. After 20 years of negotiations, the EU-Mercosur FTA was signed, but the fires in the Amazon and human rights violations against indigenous peoples led to strong calls by CSOs in Europe for EU governments to pull out of the treaty.

In 2020 the FGG work in ToC2 on improved trade and investments will closely link to our work on energy and climate through joint work on the ECT (for more detail see 3.3). Corporations have used the ECT more than any other treaty to file claims against policies to promote a just transition. The European Commission labelled the ECT as outdated and acquired a mandate to start negotiations for the modernisation of the ECT. Yet the ECT secretariat and the EU are actively seeking to expand the treaty to countries in Africa, Asia and Latin America. At the same time, there is a lack of understanding of the potential risks among governments in the Global South with regards to impact on energy transition policies. Given this attempted expansion and the consequences for LLMICs,

this is an urgent, and relatively new priority for FGG's work on trade and investment agreements. Similarly, our work on the EU-Tunisia FTA intersects with our work on climate and energy. The Tunisia government aims to use the FTA, among other things, to increase the trade in agrofuels to supply Europe's energy needs. These agrofuels are produced in the Kairouan region and cause severe land and water grabbing. CSOs, including trade unions in the Global South, are increasingly requesting more information, training and analysis on investor protection mechanisms such as ISDS from FGG members and our partners to define their alternative proposals and formulate their campaign strategies. As a result of FGG's advocacy among others, the Dutch government has reformed its model Bilateral Investment treaty (BIT) and is now working towards modernisation of existing BITs (for example with Uganda) or the signing of new BITs. The new Dutch model BIT includes efforts to improve gender justice and has integrated some provisions against letter-box companies. Based on this new model BIT, the Netherlands has begun actively pursuing the signing of new BITs or modernisation of existing BITs, for example with Uganda. East African CSOs are increasingly working on 'the deals they would like to have', preparing for possible renegotiations. In 2020, the FGG Alliance will build on its successes in this trade and investment work area, and continue to mutually develop the capacity of CSOs, unions and social movements on trade and investment treaties, especially in the Global South. Gender and trade will be a key feature in this work with partners, and will inform FGG's engagements with the Dutch trade policy making process.

In 2020 the FGG Alliance plans to do the following to improve trade and investment treaties:

- Together with partners, FGG members will continue to raise awareness about ISDS and the extent of corporate capture of international investment rule-setting bodies and their negative impacts on human rights. For example, awareness will be raised among CSOs, policy makers and media at the regional level and, in particular, in the LLMICs Bolivia, Tanzania, Indonesia, Cambodia and in India.
- FGG partners in Indonesia, Tunisia and in Mercosur countries, together with FGG members, will monitor and carry out advocacy on trade negotiations around specific trade and investment deals including the EU-Indonesia, EU-Tunisia negotiations and EU-Mercosur.
- In an effort to halt the expansion of the ECT, CSOs in the Global South that are targeted to join the ECT, especially in Africa, will continue to raise awareness of the potential risks of the ECT for the implementation of the Paris Agreement, with support from FGG members. At the same time, FGG members will advocate for ECT reform at Dutch and EU level.
- In the Netherlands, FGG members will monitor the implementation of the new Dutch Model BIT. Meanwhile, FGG members, together with partners, will monitor the (re) negotiation of (existing) BITs including in Uganda. They will also continue to monitor the implementation of the model and its impacts.

- In relation to gender and trade, FGG members will facilitate access to Dutch and international policy processes for CSOs in the Global South working on gender and trade, so CSOs can use these spaces to lobby and advocate for more gender-just trade and investment policies.
- FGG members TNI and FoE International will support partners in LLMICs to develop their advocacy around the BRI, including on the proposed BRI ISDS courts, and the trade of harmful plastic waste and at the World Trade Organisation (WTO) and the World Investment Forum.
- FGG member SOMO will present alternative proposals to harness trade and investment agreements for sustainable development in order to mobilize CSOs and influence policy-makers in the EU and in the Global South to promote these alternatives.
- In addition to work on trade and investment treaties, the FGG Alliance will continue to work on the reform of the EU Generalised Scheme of Preferences (GSP/ GSP+). This scheme allows several low income countries, including Sri Lanka, Cambodia, Myanmar and Bangladesh, to export their goods to the European market quota and tariff free, benefitting corporations in those countries. FGG partners in these countries will seek to build relationships with key EU stakeholders linked to trade, lobby for improvements to the GSP regulation, and advocate for the EU to leverage GSP as a tool to improve respect for labour and human rights and human right to land.

3.3 CLIMATE AND ENERGY

The climate emergency has become more prominent on the agenda of governments, the media and social movements due to climate strikes and protests, and increasing climate disasters, such as the fires in the Amazon. On a national level, in many countries, this increased attention has so far resulted in limited shifts in policy. In Europe, the new President-elect of the European Commission, Ursula Gertrud von der Leyen, has placed climate change as a top priority on her agenda, promising to deliver a Green New Deal for Europe.

There is wide-spread agreement that the ECT mentioned above is not compatible with policies and legislation needed to meet the targets of the Paris Agreement on climate change. This opens the possibility to push for broader changes in trade and investment, as well as a halt of the fossil fuel expansion process and decisive choices towards renewable energy. It could, therefore, positively affect communities in the Global South in terms of their rights to water, land and a healthy environment. The investment protection and dispute settlements in the ECT will also be part of the review and builds upon our advocacy against ISDS.

In 2020, in response to the rise of the climate emergency to the top of the political agenda, we will focus more on the interlinkages between trade and investment protection, and climate change and energy transition. In particular the modernisation process of the ECT opens a unique opportunity to expose this treaty which is designed to protect fossil fuel companies. The latter remains an important topic for FGG, as fossil fuel extraction continues to

expand with a particular push for gas, with new oil and gas fields opening up in many LLMICs, including Mozambique, Uganda, Bolivia and Honduras.

To improve policies and practices in the field of climate and energy, the FGG alliance will work on the following in 2020:

- FGG members, together with partners from the Global South, will raise awareness on the dangers of the ECT, monitor the process to modernize the ECT and its expansion to Africa, Asia and Latin America including LLMICs there. FGG member TNI will facilitate networking among CSOs from the Global South and strengthen their capacity to analyse and strategise around the interlinked issues of trade, investment and climate, with a particular focus on the ECT, including with partners from Honduras, El Salvador, Indonesia, Morocco, Algeria, Tunisia and Egypt.
- FGG member FoE Europe, together with partners and ensuring the voice of women, will advocate for EU countries to adopt concrete measures to phase out fossil fuels and become a credible global leader in fighting climate change. FoE Europe will also challenge projects of new gas infrastructure in the Global South with a clear EU link.
- FGG member SOMO, together with partners in the Global South, will analyse the political economy of the energy transition, including the international dimensions of the (Dutch) energy transition and corporate capture of the energy transition, in order to encourage policy makers to develop policy that considers the international dimensions of a just energy transition.

3.4 FOOD SOVEREIGNTY AND AGRICULTURE

Following increased attention on agroecology by the FAO and several European governments, the Dutch government has begun to show an interest in developing its own narrative on agroecology. A lunchtime lecture in September 2019 (co-organised by FGG members) has triggered a process within the Dutch MFA to explore the possible role of agroecology in their (future) policies. This is a very welcome first step and provides opportunities to clarify and sharpen the Dutch vision on circular agriculture and translate it to the international level. At the Dutch level, the government has opened up to learning about agroecology, which could result in opportunities for agroecology promotion on the development agenda.

At the international level reports like the recent one by the IPCC on land and climate have brought more attention to the linkages between land and water, land use, agroecology, biodiversity and climate change mitigation and adaptation. While there has been progress towards building support for agroecology in the Netherlands and UN spaces, there has been a strong push back from those governments and companies that oppose agroecology or seek to co-opt the term and redefine it along agribusiness lines and push for agribusiness to lead any scaling -up of agroecology. Private sector investment and innovation is being promoted, with much less recognition of small-scale food producers as major investors and centuries-long innovators in agriculture. The

Chair's Summary of the FAO II Symposium on Agroecology in April 2018, which looked at scaling up agroecology, largely reflected CSO positions but was strongly criticized by some influential governments including the US and the EU. At the Committee on World Food Security (CFS) agroecology has also been strongly resisted by pro-agribusiness governments like the US, Canada, Australia as well as the private sector.

Similarly, the Convention on Biological Diversity (CBD), has been the focus of an increasing corporate presence with the CBD secretariat more open to corporate inputs. At the same time, community-based forest management is being undermined by an ongoing lack of implementation of rights, killing of (E)HRDs and land grabbing.

In order to improve policies in the field of food and agriculture the FGG Alliance will work on the following issues in 2020:

- FGG members Both ENDS, ActionAid and TNI will make use of the momentum on agroecology at the Dutch policy level by continuing the process of developing a narrative on agroecology. FGG member ActionAid will promote greater awareness among the Dutch government on the relevance of the linkages between water/land/land use/agroecology/climate change etc. for strengthening the position of (women) smallholder farmers and for combating climate change in the framework of the SDGs.
- FGG member FoE International will support partners in Africa and Latin America to engage in lobby and advocacy work to push for bans on chemicals in agriculture. FoE Togo will also lobby for changes to the family law to ensure women farmers' equal access to land. While FoE El Salvador will raise awareness on the link between agroecology and a just energy transition, including feminist analysis of rural and indigenous women's role in both. FoE International will also advocate for FoE International's vision on biodiversity and agroecology to be on the agenda and influence the outcomes of the UN's CFS/FAO and CBD processes and halt the encroachment of corporations in the CBD space, including the Secretariat.

In our attempt at improving trade and investment, we have set ourselves the following targets for 2020:

Table 3: FGG targets for 2020 on ToC2

mechanisms put in place or improved by governments that 7 guarantee access for civil society to democratic decision making processes related to trade and investment, including the right to resist developments. effective grievance mechanism adopted or improved by 1 governments via which CSOs and communities can resolve grievances with governments and companies related to trade and investment and claim their environmental, human and worker CSOs in LLMICs that lobby and advocate for improved policies 60 related to trade and investment, based on increased skills, knowledge or network contacts. alternative approaches to the current trade and investment regime 9 developed with CSOs in LLMICs that have been developed, piloted and/or promoted. proposals for improvement to policies related to trade and 34 investment discussed by national, regional and international government bodies and/or by private policy-makers, in academia, public agenda, media and social movements. 2 mechanisms, policies and regulations improved or introduced by national, regional and international government bodies to ensure policies related to trade and investment advance policy coherence for development in LLMICs.

4. Theory of Change 3: Improved financial and tax systems

4.1 CONTEXTUAL DEVELOPMENTS RELATED TO FINANCIAL AND TAX SYSTEMS

Globally, positive policy developments in the areas of tax and financial systems have been made. Issues of tax justice, including tax avoidance are now firmly on the agenda in the Netherlands and several African countries. The OECD has embarked on a process to deter tax avoidance routes. Increased attention from media, climate movements and policy makers has sharpened focus on the financing of fossil fuels and a just transition, as well as the social, gender and environmental impact of large scale infrastructure projects, including those under China's BRI. In 2020, FGG will build on our previous work in this area and make the most of these broader shifts and increased interest.

In order to generate change in financial and tax systems the FGG Alliance has identified four priority areas for 2020:

- Ensuring progressive revenue raising and spending and tax policies that benefit society;
- Public finance through International Financial Institutions (IFIs), The Netherlands Development Finance Company (FMO), Export Credit Agencies (ECAs) and Pension Funds;
- Public finance for halting the climate crisis and enhance sustainable finance alternatives;
- Large-scale infrastructure projects.

Below we provide further context and explain the urgency and importance of our work in these four domains.

4.2 ENSURING PROGRESSIVE REVENUE RAISING AND SPENDING AND TAX POLICIES THAT BENEFIT SOCIETY

Negotiations are taking place on a new OECD process that follows on from the Base Erosion and Profit Shifting Program (BEPS), named BEPS 2.0, which could establish a global minimum effective corporate tax rate to deter tax avoidance routes. If negotiating countries agree on strong measures, the program will significantly improve the fiscal position of LLMICs.

Issues of tax justice continue to be relevant in the countries where our partners are based. In Zimbabwe, for example, in 2018 the new President introduced 'Vision 2030', which seeks to transform Zimbabwe into an upper-middle income country by 2030. To achieve this vision, Zimbabwe is employing a Transitional Stabilization Programme (TSP), a short-term economic blueprint to resolve structural or fiscal problems. While Vision 2030 and the TSP may sound economically promising, they are anchored in the exploitation of natural resources to trigger economic growth. Independent monitoring by civil society and communities will be crucial in the coming years to ensure that investors will respect human rights and pay their fair share of taxes to contribute to Zimbabwe's development.

In Zambia, the government has made promising steps in recent years, especially related to tax in the mining sector. For example, they have invited CSOs to be part of the Mining Industry Reform Tax Team (MIRTT) to determine optimal tax rates for the sector, and Zambia has become an implementing country of the Extractive Industries Transparency Initiative. CSOs, however, will continue to advocate for the revision of tax incentives and treaties, as there remains a strong need for greater transparency and accountability to tackle structures and investments that facilitate tax avoidance and evasion.

In a bid to change international public perception of the Netherlands as a tax haven, the Dutch Government has begun amending fiscal legislation to reduce tax avoidance via the Netherlands. While these revisions represent a step in the right direction, these measures are likely to only stop a portion of tax avoidance schemes. We will therefore continue to lobby for more effective tax policies.

To make the most of these positive trends, in 2020, FGG will work on the following issues for improved revenue raising, public spending and tax policies more specifically:

- FGG members ActionAid and SOMO will continue mutual capacity development with partners in LLMICs and other countries, to support their lobbying for improved tax policies. For example, ActionAid and partners will engage communities in decision—making related to tax policies, so they can hold public officials to account. They will specifically focus on women, as their access to decision—making processes is often limited. ActionAid Zambia, for example, will further strengthen the knowledge of tax justice among women and youth specifically, to enable them to demand fair tax deals at the local and national level that promote progressive spending towards gender-responsive public services.
- FGG will continue researching and building evidence on tax avoidance and tax treaties for advocacy towards national and international policymakers. For example, FGG member ActionAid will publish international research on the fiscal gaps that are used by the mining sector in African countries and launch a company case on tax avoidance via the Netherlands. In addition, ActionAid Zimbabwe will publish research on taxation of the extractives industry and service delivery.
- In light of the developments of the BEPS 2.0, SOMO will support Indigenous communities in the Peruvian Amazon and global unions to use the OECD Guidelines to file tax avoidance cases against oil companies.
- FGG will develop a number of proposals for improvements of tax policies. For example, ActionAid Zambia will lobby national and local governments for the implementation of a revenue sharing mechanism in the mining sector that allocates ten percent of taxes paid by mining companies directly to mining host communities. FGG member ActionAid will develop a feminist tax model and will use this to advocate towards Dutch policymakers on the need for feminist alternatives to tax rules.

4.3 CAPITAL FLOWS OF INTERNATIONAL FINANCIAL INSTITUTIONS, FMO, EXPORT CREDIT AGENCIES AND PENSION FUNDS

Greater attention is being paid to divestment from fossil fuels and the European Investment Bank's recent announcement that they will divest from fossil fuels sets a promising precedent. However, IFIs and ECAs and pension funds continue to finance the fossil fuel industry. For example, APB, the largest public pension fund in the Netherlands, has presented its efforts on sustainability very positively in reporting but over the last five years it has been increasing its oil and gas investments, and its ambitions on fossil fuels are not yet clear. APB will issue a new five year plan on sustainability in October, representing a key moment for advocacy. While the new director of the Dutch Ministry of Finance has promising ideas on greening the export credit facility, Atradius Dutch State Business (ADSB) remains more reactive in its approach, repeating its position that ADSB is a so-called policytaker only.

FGG, together with partners, will advocate for the divestment of fossil fuels, and maintain a focus on human rights and transparency. FGG, together with partners, will continue to build evidence demonstrating the human rights violations and environmental harm linked to IFIs, FMO, ECAs and pension funds, and advocate for improved policies and the effective implementation of these policies, including by 'testing' current complaint mechanisms and disclosure policies. Specifically, in 2020, FGG will work on the following issues:

- The FGG Alliance will work with partners to further build evidence of their experiences of environmental harm and human rights violations in Indonesia, Mozambique, Uganda and Bangladesh among others. These will be used in advocacy towards financial institutions and demonstrate that their improved policies are insufficient or not sufficiently implemented to prevent such violations, and further improvements must be made.
- FGG members SOMO and Both ENDS will continue their work with partners on cases in Senegal, Bangladesh, Laos, Honduras and Panama, whereby the capacities of the CSOs will be strengthened to express their views towards IFIs (African Development Bank (AfDB), Worldbank (WB), Asian Infrastructure Investment Bank (AIIB)) and FMO on issues in (mostly) infrastructure projects through evidence building, joint strategizing with communities and advocacy. At the same time, we will continue to exchange knowledge, expertise and networks in IFI CSO networks which will result in increased awareness, strategy development, networking capacity to create understanding about financial flows and space for their intervention in decision-making procedures. In Mozambique, we will continue our collaboration with UPC on monitoring the impacts of the gas project in Cabo Delgado. Together with an international network of CSOs, they will advocate towards a group of international ECAs to use their leverage for sustainable implementation of the gas project. Both ENDS will continue to facilitate dialogue between the ECAs involved and stimulates the development of local and national NGO strategies.
- FGG member Both ENDS will advocate for ADSB to improve its way of implementing its own Corporate Social Responsibility (CSR) policy, by verifying that community consultations took place and by developing a communication protocol with CSOs to contribute to participatory decision making processes. Both ENDS will take an active role in drafting the protocol and bring together a group of CSOs. The protocol will be discussed with the social and environmental advisors of ADSB and its director where needed.

4.4 PUBLIC FINANCE FOR HALTING THE CLIMATE CRISIS & SUSTAINABLE FINANCE ALTERNATIVES

Ending financial and non-financial support for the fossil fuel industry globally and increasing support for sustainable solutions is key to halting the climate crisis. António Guterres, the Secretary-General of the United Nations, has urged national governments to stop fossil fuel subsidies, arguing that "Taxpayers' money should not contribute to more hurricanes, droughts and heat waves." The Netherlands is a significant international

supplier of oil and gas and subsidizes to the fossil fuels industry, contributing 2.5 to 7.6 billion euros per year (depending on the definition and methodology). As noted above, oil and gas extraction is continuing and in some cases increasing in LLMICs, who are often hardest hit by the climate crisis. For a just transition, the Dutch government, and Dutch investors and companies, will have to move away from oil and gas, including ending subsidies to these industries.

In a positive development at the EU and international level, there is an increased focus on discussing environmental taxes as an essential tool to reduce emissions by generating a shift to, for example, renewable energy, sustainable transport and consumption patterns, as part of a just transition. More attention is also being given to the gender-tax nexus in the EU and globally, including on the gender bias in tax legislation which exacerbates gender inequality.

Developments in the GCF Board processes both provides new opportunities and challenges. The GCF's new policy on governance allows for voting on certain topics (an overwhelming majority still needs to approve, but certain items cannot be blocked by one single vote anymore). The new policy creates possibilities for approval of a new, improved and very necessary gender policy. At the same time, the work of civil society has become more complicated by the acceptance of a restricted observer participation policy.

The position of the European Central Bank, the Dutch central bank and UNCTAD have also shifted their positions regarding the role and need for monetary policy to assist a global green new deal. At the same time, the IMF and UNCTAD have both changed their positions regarding the negative consequences of corporate financialization. What's missing from both, however, is the input and perspectives of the people and governments of the Global South.

Cities are on the front lines of today's most urgent challenges, including fighting climate change and rising inequality, as well as the need to support refugees and to provide universal public access to services that are human rights including housing, drinking water and sanitation services, health care and education. At the municipal level, citizens and CSOs are increasingly advocating for a halt to privatisation of essential services such as water, energy and housing and for the implementation of sustainable alternatives.

In 2020, FGG, together with partners, will continue to for an end to fossil fuel subsidies, the financing of a just transition, and support the development of sustainable and gender-just alternatives.

Specifically, we will work on the following issues to support the role of public finance in halting the climate crisis:

■ FGG members Milieudefensie and Both ENDS will collaborate with partners in at least four African countries to research ECA support for fossil fuels in these countries, and the potential for

ECA support towards projects that contribute to a just energy transition. The results will be published in a report. Additionally, the African partner organisations, Milieudefensie and Both ENDS will stimulate discussions with relevant policy makers and ECAs. The transition in ECA support for energy projects is in the interest of people in the Global South who are hit hardest by oil and gas extraction and climate change.

- In relation to the GCF, FGG member Both ENDS will continue their successful approach supporting partners to lobby their National Designated Authority (NDA) of the GCF, while at the same time jointly advocating with CSOs during GCF board meetings for a stronger role for gender, direct access and improved quality of GCF projects. Both ENDS will also advocate for 'the right investments' by advocating for the visionary practices of its partners such as Farmer-Managed Natural Regeneration and agroecology to be financed by climate funds such as the GCF.
- FGG member TNI and partners will promote public alternatives to privatised essential services such as water, housing and energy, primarily focused at the municipal level. TNI, together with partners including those in Nigeria, Indonesia, Bolivia, El Salvador and South Africa, will demonstrate what is possible and link experiences among CSOs, practitioners and policy makers. This work is forward-oriented, looking for political and practical answers to the deepening social and environmental crises and includes work on public finance. TNI, together with partners, will in particular deepen analysis and promote energy democracy as part of a just transition.

4.5 LARGE-SCALE INFRASTRUCTURE PROJECTS

Minister Kaag's focus on gender has supported our work with our local partners and women's groups on gender in water and infrastructure projects, and at the same time advocating for women's rights with Dutch actors involved.

In Brazil, Uganda, Kenya, Bangladesh, the Philippines and many other countries the repressive political climate has restricted the space for civil society critiques of infrastructure projects and masterplans. In Kenya and Bangladesh, for example, large NGOs have at times occupied the limited civic space by engaging in Public Private Partnerships related to water projects, further reducing the space for social movements and critical NGOs.

Chinese companies, mostly large profit seeking state-owned enterprises are increasingly involved in the finance and construction of large infrastructure projects across Asia, Africa and Latin America. Concerns have been raised about the governance, lack of consultation, working conditions and harmful impact of some of these projects, as well as the potential lack of commercial viability and high debt burden for governments.

In 2020, FGG support local partners in LLMICs and affected communities to defend their rights in relation to large-scale infrastructure projects they view as harmful. This work is interlinked with FGG's work in the other two ToCs. Building

on success in previous years, FGG will continue to support communities confronted with large-scale infrastructure projects and support partners to respond the growing presence of Chinese companies in large-scale infrastructure across the globe.

- FGG member Both ENDS, together with partners, will continue to assess the masterplans and the reclamations in Jakarta and Manila, advocating for these plans to be abandoned, while at the same time developing an alternative People's Plan in Manila. Context-specific strategies for a Negotiated Approach-alternative in Athi River Basin in Kenya and Tidal River Basin in Southwest coastal Bangladesh will be developed by local CSOs, including gender impact assessments. FGG member TNI, together with fisherfolks organisations in Indonesia, will promote proposals for alternative Marine Spatial Planning (MSP). Indonesia is regarded a forerunner in MSP so this work to develop an alternative can have both national and international impact in the context of MSP.
- FGG members Both ENDS and TNI will work with partners from the Global South in countries participating in the BRI such as Myanmar, Indonesia, and The Philippines. Together with partners in these countries, we develop our mutual knowledge of Chinese corporations, financing and corporate governance systems, and the impacts of individual large-scale infrastructure projects. Based on this analysis and a sharing of mutual experiences among CSOs and social movements, we will jointly develop strategies to influence Chinese large-scale infrastructure projects.
- FGG member SOMO will continue to support communities and CSOs to monitor and defend their rights against megaprojects and their social, human rights, financial and environmental impacts. Focusing on the financialisation of large infrastructural projects and the organisation of a fisher-to-fisher exchange where fisher people from Indonesia, Sri Lanka, the Philippines and Brazil (among others) will share their experiences on the impact of megaprojects on their work and livelihood.

The FGG Alliance aims to achieve the following targets in 2020, in our aim to improve financial and tax systems:

Table 4: FGG targets for 2019 on ToC3

2	mechanisms put in place or improved by governments and/or financial institutions and developments banks that guarantee access for civil society to (democratic) decision-making processes related to finance, tax and spending, including the right to resist developments.
4	effective legal and other grievance mechanisms adopted or improved by corporations and/or financial institutions and development banks via which CSOs and communities can resolve grievances with governments, financial institutions and companies, and claim their environmental, human and worker rights.
37	CSOs and communities in LLMICs that lobby and advocate for improved financial, tax and spending policies, based on increased skills, knowledge or network contacts.
13	alternative proposals to financial and tax and spending policies developed, piloted, and promoted with CSOs in LLMICs.
45	proposals for improvement of financial, tax and spending policies discussed by private and public policy-makers, and/or in academia, public agenda, media and social movements.
6	measures taken by national, regional and international government bodies to ensure financial, tax and spending policies advance socially just and sustainable development in LLMICs.
3	policies improved or introduced by public financial institutions and private actors on accountability, transparency and safeguards, and investment policies adopted that advance socially just and sustainable development in LLMICs.
3	mechanisms for improved financial, tax and spending policies implemented and enforced by national, regional and international government bodies.
5	concrete steps taken by public financial institutions and private actors to actively identify, prevent and mitigate adverse social, gender and environmental impacts of their investments, and concrete steps taken that advance socially just and sustainable development in LLMICs.

5. Collaboration, learning and knowledge development with FGG partners, members and the Ministry of Foreign Affairs

5. COLLABORATION, LEARNING AND KNOWLEDGE DEVELOPMENT WITH FGG PARTNERS, MEMBERS AND THE MINISTRY

Due to the unique collaboration between the Ministry, local partners and FGG members over the past four years, we have contributed to key achievements in women's land rights, local initiatives for healthy ecosystems, the development of a binding UN Treaty on TNCs and Human Rights, grievances related to development banks and the OECD, and freedom of association in the garment sector. The partnership, which creates room for dialogue and dissent was proven to be a unique space for activists and (E)HRDs all over the world to take action in a shrinking civic space, or in some cases, being able to enlarge their civic space where possible. We're not there yet and a lot still needs to happen. We therefore look forward to translate the future ambitions of the alliance and our partners into a new programme for FGG 3. In 2020, we also plan to build on previous dialogue with the Ministry on key issues to maintain the conversation and pursue common aims, including on the issues of gender and trade, agroecology and through the Trade Policy Advisory Group, in which several members of the FGG Alliance are participating.

Throughout the past four years, FGG members and our partners have continually reflected, learned and shared lessons from our success and challenges. Regular learning moments have included through the mid-term evaluation, informal progress talks with partners, discussions with FGG's advisory group (which exists of six representatives from different FGG partner organisations), regular reflections and learning sessions. For example, specifically on gender, the FGG gender group will organise activities in 2020 to develop capacities in FGG's thematic areas to integrate gender even more in the FGG programme. Another plan is to continue to work with FGG's internal gender synthesis (written in 2018) in the member organisations to strengthen the use of the strategies the FGG gender group has identified. In general, the discussions, reflections and learnings will also continue in 2020. A key learning moment for FGG in 2020 will be the programme's end of term evaluation. The evaluation will reflect on FGG's programme and the collaboration of the Alliance and the Ministry over the past four years, and provide learnings for possible future collaboration with the Ministry and partners. As part of our continuous learning process, the end of term evaluation, and it's purview of the length of the FGG programme, will provide additional lessons that can inform and improve future collaboration with partners and the Ministry.

As outlined throughout this plan, FGG will continue to work with partners to develop mutual capacity in 2020. With over 1000 partners in 121 countries, this mutual capacity development takes many forms as best suited to the needs of partners. In 2020, together we will, for example, develop joint research and analysis, strategize on joint campaigns, and strengthen communications and advocacy strategies and skills. Crosscutting themes in FGG's mutual capacity development work with partners in 2020 will continue to be gender, just transition, civic space and digital security. Partners identified these topics for strengthening knowledge and capacity as they are increasingly important given the challenging and changing context in which we work. We will continue to develop the capacities of both FGG partners and FGG members, strengthening our work to improve corporate conduct, trade and investment, and financial and tax systems.

Annex 1

MFA Dialogue & Dissent core indicator	Related FGG outcome
DD1: # of laws, policies and norms, implemented for sustainable and inclusive development.	(F) Practice change
DD2: # of laws, policies and norms/attitudes, blocked, adopted, improved for sustainable and inclusive development	(E) Policy change
DD3: # of times that CSOs succeed in creating space for CSO demands and positions through agenda setting, influencing the debate and/or creating space to engage	(A) An enabling environment (D) Agenda setting
DD4: # of advocacy initiatives carried out by CSOs, for, by or with their membership/constituency	(C) Alternatives developed (D) Agenda setting
DD5: # of CSOs with increased L&A capacities	(B) Capacities strengthened
DD6: # of CSOs included in SPs programmes	Total # of FGG partners (based on # partners in our partner database at time of reporting) – N.B. not separated per ToC.

THEORY OF CHANGE 1: IMPROVED CORPORATE CONDUCT

MFA Dialogue & Dissent core indicator	Related FGG indicator(s) for ToC1; Improved Corporate Conduct
DD1: # of laws, policies and norms, implemented for sustainable and inclusive development. (we have linked this indicators)	1.F.a. # concrete steps taken by governments to actively identify, prevent and mitigate adverse social, gender and environmental impacts of corporate activities and those in corporations value chains. 1.F.b. # concrete steps taken by companies to actively identify, prevent and mitigate adverse social, gender and environmental impacts of their activities and those in their value chains.
DD2: # of laws, policies and norms/ attitudes, blocked, adopted, improved for sustainable and inclusive development	 1.E.a. # mechanisms, policies and regulations improved or introduced by national, regional and international government bodies to ensure companies promote more sustainable practices and are held accountable for respecting human rights and the environment and providing adequate remedy to victims of adverse impacts. 1.E.b. # policies improved or introduced by companies on transparency and safeguards, conflict resolution mechanisms, and policies promoting social justice, decent work and sustainability.
DD3: # of times that CSOs succeed in creating space for CSO demands and positions through agenda setting, influencing the debate and/or creating space to engage	 1.A.a. # mechanisms put in place or improved by governments that guarantee access for civil society to democratic decision making processes related to corporate conduct, including the right to resist developments. 1.A.b. # effective legal and other grievance mechanisms adopted or improved by governments and corporations via which CSOs and communities can resolve grievances with governments and companies, and claim their environmental, human and worker rights. 1.D. # proposals for improvement of corporate conduct discussed by private and public sector decision makers and/or in academia, public agenda, media and social movements
DD4: # of advocacy initiatives carried out by CSOs, for, by or with their membership/constituency	 1.C. # alternative, participatory initiatives and models related to corporate conduct meeting core criteria including sustainability, participation (m/f), transparency and equity (m/f), find support in influential areas. 1.D. # proposals for improvement of corporate conduct discussed by private and public sector decision makers.
DD5: # of CSOs with increased L&A capacities	1.B. # CSOs in LLMICs that lobby and advocate for responsible corporate conduct based on increased skills, knowledge or network contact
DD6: # of CSOs included in SPs programmes	Total # of FGG partners (based on # partners in our partner database at time of reporting) – N.B. not separated per ToC.

THEORY OF CHANGE 2: IMPROVED TRADE AND INVESTMENT

MFA Dialogue & Dissent core indicator	Related FGG indicator(s) for ToC2; Improved trade and Investment
DD1: # of laws, policies and norms, implemented for sustainable and inclusive development.	2.F. # mechanisms, policies and regulations implemented and enforced by national, regional and international government bodies to ensure policies related to trade and investment advance policy coherence for development in LLMICs.
DD2: # of laws, policies and norms/ attitudes, blocked, adopted, improved for sustainable and inclusive development	2.E. # mechanisms, policies and regulations improved or introduced by national, regional and international government bodies to ensure policies related to trade and investment advance policy coherence for development in LLMICs.
DD3: # of times that CSOs succeed in creating space for CSO demands and positions through agenda setting, influencing the debate and/or creating space to engage	 2.A.a. # mechanisms put in place or improved by governments that guarantee access for civil society to democratic decision making processes related to trade and investment, including the right to resist developments. 2.A.b. # effective legal and other grievance mechanisms adopted or improved by governments via which CSOs and communities can resolve grievances with governments and companies related to trade and investment and claim their environmental, human and worker rights. 2.D. # proposals for improvement to policies related to trade and investment discussed by national, regional and international government bodies and/or by private policy makers, in academia, public agenda, media and social movements.
DD4: # of advocacy initiatives carried out by CSOs, for, by or with their membership/constituency	 2.C. # alternative approaches to the current trade and investment regime developed with CSOs in LLMICs that have been developed, piloted and/or promoted. 2.D. # proposals for improvement to policies related to trade and investment discussed by national, regional and international government bodies and/or by private policy makers, in academia, public agenda, media and social movements.
DD5: # of CSOs with increased L&A capacities	2.B. # CSOs in LLMICs that lobby and advocate for improved policies related to trade and investment, based on increased skills, knowledge or network contacts.
DD6: # of CSOs included in SPs programmes	Total # of FGG partners (based on # partners in our partner database at time of reporting) – N.B. not separated per ToC.

THEORY OF CHANGE 3: IMPROVED FINANCIAL AND TAX SYSTEMS

MFA Dialogue & Dissent core indicator	Related FGG indicator(s) for ToC3; Improved Financial and Tax Systems
DD1: # of laws, policies and norms, implemented for sustainable and inclusive development.	3.F.a. # mechanisms for improved financial, tax and spending policies implemented and enforced by national, regional and international government bodies. 3.F.b. # concrete steps taken by public financial institutions and private actors to actively identify, prevent and mitigate adverse social, gender and environmental impacts of their investments, and concrete steps taken that advance socially just and sustainable development in LLMICs.
DD2: # of laws, policies and norms/ attitudes, blocked, adopted, improved for sustainable and inclusive development	3.E.a. # measures taken by national, regional and international government bodies to ensure financial, tax and spending policies advance socially just and sustainable development in LLMICs. 3.E.b. # policies improved or introduced by public financial institutions and private actors on accountability, transparency and safeguards, and investment policies adopted that advance socially just and sustainable development in LLMICs.
DD3: # of times that CSOs succeed in creating space for CSO demands and positions through agenda setting, influencing the debate and/or creating space to engage	3.A.a. # mechanisms put in place or improved by governments and/or financial institutions and developments banks that guarantee access for civil society to (democratic) decision-making processes related to finance, tax and spending, including the right to resist developments. 3.A.b. # effective legal and other grievance mechanisms adopted or improved by corporations and/or financial institutions and development banks via which CSOs and communities can resolve grievances with governments, financial institutions and companies, and claim their environmental, human and worker rights. 3.D. # proposals for improvement of financial, tax and spending policies discussed by private and public policy makers, and/or in academia, public agenda, media and social movements.
DD4: # of advocacy initiatives carried out by CSOs, for, by or with their membership/constituency	 3.C. # alternative proposals to financial and tax and spending policies developed, piloted, and promoted with CSOs in LLMICs. 3.D. # proposals for improvement of financial, tax and spending policies discussed by private and public policy makers, and/or in academia, public agenda, media and social movements.
DD5: # of CSOs with increased L&A capacities	3.B. # CSOs and communities in LLMICs that lobby and advocate for improved financial, tax and spending policies, based on increased skills, knowledge or network contacts.
DD6: # of CSOs included in SPs programmes	Total # of FGG partners (based on # partners in our partner database at time of reporting) – N.B. not separated per ToC.