



# Global Initiative for Economic, Social and Cultural Rights



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## 2014 Annual Report



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## Message from the Co-Executive Directors

The Global Initiative began in 2010, as an initiative to advance the realization of economic, social and cultural (ESC) rights globally, tackling the endemic problem of poverty and social injustice through a human rights lens. Our vision is of a world where ESC rights are fully respected, protected and fulfilled and on equal footing with civil and political rights, so that all people are able to live in dignity. To realize this vision, our role is one of catalyzing social change through strategic leveraging of international spaces. This is work that we undertake in close partnership with local partners and advocates from around the world; what we like to call “making the UN work for the poor.” To this aim, the Global Initiative is registered as a 501(c)(3) non-profit in the USA with offices there and Geneva, Switzerland. It enjoys Consultative Status with the UN, as well as Observer Status with the African Commission on Human and Peoples’ Rights (ACHPR).

The Global Initiative works to advance three strategic priority areas:

- Strategic litigation and legal advocacy;
- Advancing women’s and ESC rights; and
- Human rights and development.

Through these strategic areas, we contribute to the advancement of substantive ESC rights while at the same time tackling cutting edge and emerging issues that dramatically impact people’s lives. Issues like land, water, sanitation, housing, education and health, among others. The achievements we made in these three areas in 2014 are highlighted in this annual report.

There is, however, an important thread which ties this work together and it lies at the heart of the work we do, and our approach to human rights advocacy. All of the work in our three strategic priorities has benefited from a similar methodology that has increasingly been recognized as our unique contribution to the field of ESC rights advocacy. Namely, working with local and national groups to use international human rights law and access international human rights mechanisms to achieve impact at the domestic level. This methodology not only amplifies the voices of local advocates and activists by leveraging the power of international law and mechanisms, but also informs the content, meaning and interpretation of international human rights law from the perspective of marginalized individuals, groups and communities. As such, this two-way exchange of information and advocacy results both in specific change at the local level and structural change within the international human rights normative framework.

In Geneva, we often serve as a bridge for local partners seeking to engage with UN human rights mechanisms, offering support, advice and connections. Many of these partnerships you can read about in this report. We are also uniquely placed to advocate on ESC rights issues in our own capacity and our ongoing presence in Geneva has allowed us to deepen our engagement across UN human rights mechanisms - providing a clear and consistent voice for ESC rights. This ongoing engagement has enabled us to step into new spaces and engage in exciting new ways. As examples, in 2014 we were able to provide periodic ‘Advocacy Updates’ and ‘Updates from Geneva’ which highlight important advancements, events and discussions related to ESC rights, as well as through pieces such as one on [Legal accountability of non-State actors for human rights violations abroad](#). We were also able to engage with UN experts on a range of ESC rights issues, for example by emphasizing the extra-territorial human rights obligations and their critical role in formulating an effective and relevant human rights response to climate change with the Independent Expert on Human Rights and the Environment, and by hosting an NGO Consultation with Special Rapporteur on the Right to Adequate Housing to address recent and emerging themes related to the right to housing worldwide.

These and other activities have resulted in our becoming a visible leader, and this in turn has led to our being regularly invited to provide our own substantive expertise as an organization working globally on ESC issues. For example, in 2014 the UN High Commissioner for Human Rights invited a select few non-governmental

organizations to meet with him to discuss priorities. The large traditional players (organizations like Amnesty International, Human Rights Watch, etc.) were at the table, and we are honored to be able to say that [so was the Global Initiative](#). Even though we are undoubtedly much smaller, and far newer as an organization, we believe that this recognition demonstrates that we are valued for the high quality of our advocacy work and the unique perspective that we provide to the Geneva human rights scene and beyond. We think it bodes well for the fact that we are a unique organization, playing an important role, and making a contribution which is not only significant, but urgently needed in today's world.

We are happy to report that we have ended 2014 on a sound financial footing which lays the foundation for organizational growth in 2015 and beyond. We are extremely grateful to our donors for the financial support we receive, and for their shared vision.

Finally, while 2014 was a year of growth and achievement, it was also one of loss. We met Opiata Odindo many years before founding the Global Initiative, and his tireless dedication to fighting for the rights of the poor in Kenya has been an ongoing inspiration to us personally. In 2013, we were thrilled when he agreed to join our Board, and as a Board member he helped to chart the course of this organization with thoughtfulness and a deep seated commitment to the cause. Our friend passed away in Nairobi, Kenya on 16 August 2014 after a battle with cancer, but we will remain ever grateful to him for his encouragement, warmth and leadership.

We look forward to the Global Initiative's continued work and engagement with our partners worldwide to ensure that all of the gains we have achieved so far continue to move us toward the transformative impact we seek. To that end, in 2015 the Global Initiative will engage in a strategic planning and organizational development planning process to culminate in a consolidation and focused strategy aimed at building upon our strengths with the aim of contributing to even more meaningful change in the years to come.



**Mayra Gomez and Bret Thiele, Co-Executive Directors  
Global Initiative for Economic, Social and Cultural Rights**

## **Message from the Board of Directors**

2014 was another amazing year of growth for the Global Initiative. It was a year of bringing on new talent and tackling new issues, while at the same time deepening the streams of work which have served as the very foundation of the organization. We are proud to have seen the Global Initiative not only championing ESC rights globally, but also actively contributing to their continued advancement. While this report details the impressive achievements that were made in 2014, we feel that it's important to also hold in mind the longer term view and vision which fuels this work. Tackling emerging themes like land rights, extra-territorial obligations, and privatization not only helps to strengthen the relevance of ESC rights in today's world, it also shapes the ways in which ESC rights specifically – and human rights more generally -- will be thought about and claimed for generations to come. We believe that the achievements made today can lead to a better world tomorrow.

No organization can survive without the commitment of those who comprise and support it, and we would like to take this opportunity to extend a sincere thank all of those – staff, volunteers, partners and donors – who have enabled this organization to become what it is today. We would like in particular to take this opportunity to remember our friend and fellow Board member Odindo Opiata, who passed away last year. Opiata was a leader in the field of human rights and social justice not only in Kenya but globally. He joined the Board of Directors of the Global Initiative in 2013 after serving on our International Advisory Council and attending our initial Strategy Meeting in 2011. Opiata was one of the earliest leaders in the economic, social and cultural rights movement in Kenya and beyond. He was a driving force behind work to combat forced evictions, as a lawyer for Kituo Cha Sheria carrying out litigation against forced evictions even when he knew the chances of success were minimal, and then as the founder of Hakijamii – the Centre for Economic and Social Rights – which he founded in 2005 and which pioneered the work of facilitating the mobilization of activists in informal settlements around the struggle for the realization of their rights to housing, water and sanitation and other economic and social rights. Opiata is greatly missed, and we continue to derive inspiration from his legacy and his example.

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## 1. Introduction

The Global Initiative for Economic, Social and Cultural seeks to advance the realization of economic, social and cultural (ESC) rights throughout the world, tackling the endemic problem of global poverty and social injustice through a human rights lens. In doing so, we rely on the full spectrum of human rights and in particular civil and political rights such as the rights to participation and access to information. We believe that humanity's current crisis – wherein close to 2 billion people worldwide daily lack access to adequate nutrition, health care, education, housing, water and sanitation – will only be overcome through the concerted efforts of human rights, women's rights, environmental and development organizations and agencies. The Global Initiative seeks to play a catalyzing role in fostering these cross-sector collaborations on key issues and linking them to human rights law and mechanisms.

In 2014, the Global Initiative worked to advance three strategic priority areas, namely: strategic litigation and legal advocacy; advancing women's and ESC rights; and human rights and development, with a particular focus on the human rights impact of privatization in and of education. Through these strategic areas, we have hoped to contribute to the advancement of ESC rights while at the same time showcasing our unique perspective and contributions as an organization.

This report highlights the Global Initiative's key activities and resulting achievements across these strategic areas and discusses the relevance of the gains made, as well as opportunities for building upon these successes.

## 2. Strategic Priority: Strategic Litigation and Legal Advocacy

### Strategic Litigation and Legal Advocacy

Our strategic litigation and legal advocacy work is distinctive because it seeks to promote accountability for violations of ESC rights, rights which are often ignored or neglected by powerful actors, and therefore are at risk of violation. Through our advocacy and engagement, we are steadily building a body of progressive jurisprudence that not only protects ESC rights in practice, but also informs ESC rights themselves – their content and their implementation – from the perspective of marginalized communities. This is something that we believe sets us apart as an organization, and which helps to pave the way for increased accountability and enhanced rule of (human rights) law.

**Many of our activities in this area aim to forge new avenues for enforcement of ESC Rights.** For example, the Global Initiative is actively engaged in strategic litigation under the International Covenant on Civil and Political Rights (ICCPR), monitored by the UN Human Rights Committee, using the principle of indivisibility. The strategy here is to open additional avenues for ESC rights redress. In 2010, we were able to get the Human Rights Committee – for the first time ever – to condemn denial of access to water and sanitation (Israel 2010) as well as to elaborate upon the prohibition of forced eviction, which was found to rise to cruel, inhuman or degrading treatment. In 2014, we again successfully advocated for denial of access to agricultural land as a violation of the ICCPR (Israel 2014).

In terms of litigation under the ICCPR, the Global Initiative filed an individual complaint against Bulgaria to prevent the forced eviction of the Dobri Jeliakov community in Sofia. It was the first complaint of its kind before the UN Human Rights Committee. The case involved a Roma community that existed for over seventy years and faced imminent forced eviction in July 2011 to make way for so-called 'development'. The impoverished community was not consulted and was not provided alternative housing. Following our intervention, in 2012, the Human Rights Committee issued its landmark decision in the case of *Liliana Naidenova et al. v. Bulgaria*, in which the Committee issued a permanent injunction preventing the forced eviction of the community. The Committee ordered the authorities not to evict the community until they have agreed upon alternative housing. This was a significant win not only for those affected, but also for others similarly situated and for the international enforcement of ESC rights in general.

Beginning in 2012, the Global Initiative has used a similar strategy on the issue of extra-territorial obligations – the human rights obligations that States have beyond their borders. This work has begun to see similar successes and is now expanding to the extra-territorial obligations of States for decisions made in international financial institutions such as the World Bank and regional development banks.

**By effectively using the principle of indivisibility, interdependence and interrelatedness of all human rights, we seek to play a catalytic role in advancing accountability for violations of ESC rights.** Through these efforts, the ICCPR can now be used as a tool by others to enforce certain aspects of ESC rights, an achievement which is particularly meaningful since the Individual Complaint procedure under the ICCPR is open to 115 countries.

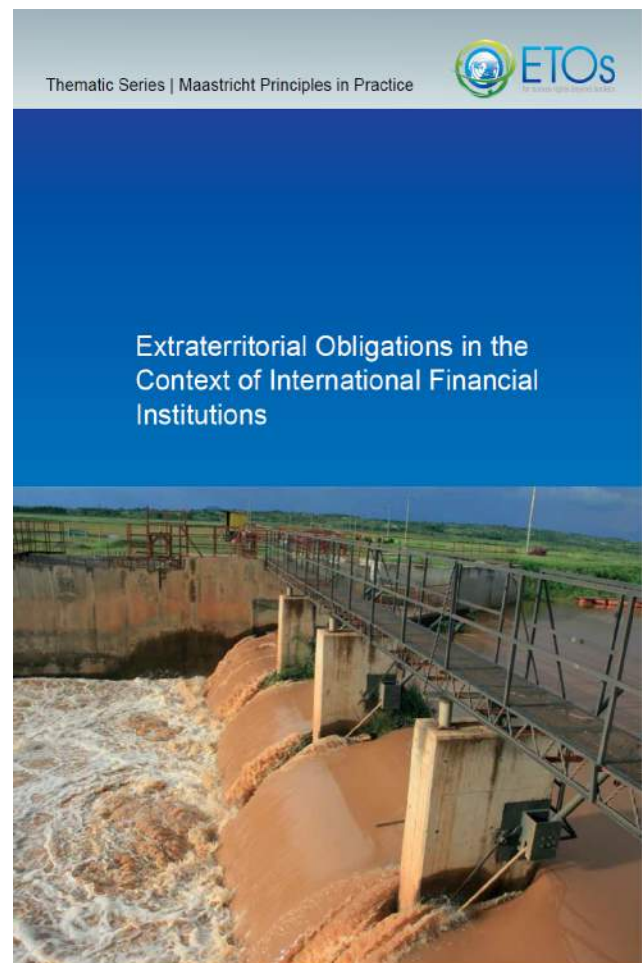
### ***Global Initiative Promotes and Enforces Extra-Territorial Human Rights Obligations***

In 2014, the Global Initiative continued its work on promoting and enforcing extra-territorial obligations (ETOs), a cutting edge issue within the field of human rights, and of special relevance to ESC rights in particular. ETOs entail the legal obligations of States related to human rights violations abroad, whether by the State directly or by other actors, such as transnational corporations, that the State is in a position to regulate. This work includes continuing its leadership role within the ETO Consortium and helping implement the Consortium's Strategic Plan.<sup>1</sup> The Global Initiative also provides leadership for the Consortium's International Financial Institutions and Development Cooperation Focal Group and provides its expertise on strategic litigation to Consortium members and others.

In 2014 the ETO Consortium published a brochure entitled '[Maastricht Principles in Practice: Extraterritorial Obligations in the Context of International Financial Institutions](#),' which was produced by the Global Initiative and addresses the extra-territorial obligations of Member States of international financial institutions such as the World Bank and regional development banks. The publication is now being used by the ETO Consortium to build the capacity of Consortium members and civil society more broadly to understand the ETO implications of international financial institutions (IFIs) and to hold States accountable for human rights violations that occur in the context of decisions and actions related to IFI decisions, agreements and projects.

### ***Ensuring Recognition of Extra-Territorial Obligations under the International Covenant on Civil and Political Rights***

In 2012 and 2013, the Global Initiative laid the foundation for strategic litigation under the International Covenant on Civil and Political Rights (ICCPR) dealing with extra-territorial obligations (ETOs) by successfully using the periodic reporting process to ensure the recognition of extra-territorial obligations under the ICCPR. The resulting Concluding Observations of the Human Rights



<sup>1</sup> The ETO Consortium is a network of leading human rights organizations, university institutes, civil society organizations and institution-based individuals. Its purpose is to address the current shortcomings of human rights interpretation in a globalization context by mainstreaming states' extraterritorial obligations into human rights implementation, monitoring, and enforcement processes.

Committee represent the clearest articulation of extra-territorial human rights obligations under the International Covenant on Civil and Political Rights to date, and also reinforce the principle of indivisibility.

Building upon this outcome, the Global Initiative filed an Individual Complaint against Canada for failing to regulate two Canadian transnational corporations for human rights violations abroad and for failing to provide accountability mechanisms and remedies to the victims of those violations. The case deals with two Canadian corporations complicit in the construction, marketing and selling of Israeli settlements in occupied Palestine and is the first of its kind dealing with the extra-territorial application of the ICCPR in the context of corporate accountability.

In 2014, the case was officially registered by the Human Rights Committee and the Government of Canada submitted its initial response. The Global Initiative and local partners then submitted a detailed brief in response to Canada's submission. The case is now pending before the Committee.

### ***Scrutinizing China on its Extra-Territorial Human Rights Obligations***

In 2014, the Committee on Economic, Social and Cultural Rights scrutinized China regarding its obligations under the International Covenant on Economic, Social and Cultural Rights. The Global Initiative successfully intervened with a [Parallel Report](#) laying out the extra-territorial obligations under the ICESCR and requesting that the Committee include scrutiny on those obligations within the periodic review of China. The [Parallel Report](#) relies in part on the [Maastricht Principles on Extra-Territorial Obligations](#), which provide the clearest and most comprehensive reaffirmation of extra-territorial obligations under international human rights law. The Parallel Report was supplemented by a [joint Parallel Report](#) by the Global Initiative and the International Human Rights Clinic at Western New England University School of Law which provided factual examples of violations of China's extra-territorial obligations.

In its [Concluding Observations](#), the Committee called upon China to adopt a human rights-based approach to its policies of international cooperation, by:

- (a) Undertaking a systematic and independent human rights impact assessment prior to making funding decisions;*
- (b) Establishing an effective monitoring mechanism to regularly assess the human rights impact of its policies and projects in the receiving countries and to take remedial measures when required; and*
- (c) Ensuring that there is an accessible complaint mechanism if violations of economic, social and cultural rights occur in the receiving countries.*

The Committee also addressed the extra-territorial obligation to protect in the context of corporate accountability, expressing its concern “about the lack of adequate and effective measures adopted by the State party to ensure that Chinese companies both State-owned and private, respect economic, social and cultural rights, including when operating abroad” and recommended that China:

- (a) Establish a clear regulatory framework for companies operating in the State party to ensure that their activities promote and do not negatively affect the enjoyment of economic, social and cultural human rights; and*
- (b) Adopt appropriate legislative and administrative measures to ensure legal liability of companies and their subsidiaries operating in or managed from the State party's territory regarding violations of economic, social and cultural rights in their projects abroad.*

The Concluding Observations not only touch up the extra-territorial obligation to respect by directly refraining from human rights violations and the extra-territorial obligation to protect in the context of corporate activities abroad, but should be interpreted as also addressing the extra-territorial obligation to fulfill by ensuring that human rights impact assessments also focus on how best to further the enjoyment of economic, social and cultural rights through bilateral and multilateral international cooperation and development assistance.

### ***Expanding Avenues for Social Rights Litigation: The Principle of Indivisibility***

Disseminating our successful results is key to our mission. As mentioned above, the Global Initiative successfully litigated rights related to housing and water under the International Covenant on Civil and Political Rights. In the decision in the case of *Liliana Assenova Naidenova et al. v. Bulgaria*, the Human Rights Committee issued its first ever permanent injunction preventing a forced eviction being issued under the International Covenant on Civil and Political Rights (ICCPR) and the first ever order from the Human Rights Committee regarding access to water. In an effort to spread the word about expanded avenues for social rights protection, in 2014 this case was positively referred to for the proposition that the ICCPR can be successfully used to remedy violations of social rights, including in reports by the Special Rapporteur on the rights to water and sanitation, the Special Rapporteur on the right to adequate housing, the UN Handbook on implementing the rights to water and sanitation, and an ESCR-Net publication on the strategic use of the OP-ICESCR.

### ***Global Initiative Files Complaint before Human Rights Committee Condemning Forced Evictions in the Philippines***

In 2014, the Global Initiative continued to represent residents of Corazon de Jesus, a community in San Juan City, Metro Manila, in filing an Individual Complaint before the UN Human Rights Committee. The Complaint seeks accountability and remedies from the Philippines for the brutal forced eviction of the community that took place in 2012. The Complaint also seeks a permanent halt to any further evictions. The Global Initiative worked closely with its local partner, Defend Job Philippines, a human rights organization based in the Philippines, and the International Human Rights Clinic at the New England University School of Law in the United States in preparing the complaint.

This complaint follows on the work of the Global Initiative in opening the International Covenant on Civil and Political Rights as an instrument under which to seek justice for forced evictions. In 2014, the Global Initiative working closely with the community and Defend Job Philippines to provide further legal arguments and evidence in support of the case, which was ultimately registered before the Human Rights Committee in late 2014.

### ***Global Economy, Global Rights: ETOs for a Globalized World***

The Global Initiative also worked as part of the ESCR-Net Corporate Accountability Working Group to produce a Practitioners Guide to support the interpretation and application of ETOs in the context of corporate human rights violations. The Guide, entitled [\*Global Economy, Global Rights\*](#) and available in both English and Spanish, is designed to support and inform the application of extra-territorial obligations in the work of UN Special Procedure mandate holders and other agencies, including the UN treaty bodies. It synthesizes and analyses the interpretation of ETOs in the context of corporate human rights violations from the perspective of United Nations treaty bodies. The Guide was launched at a gathering of outgoing and incoming UN Special Procedure Mandate Holders in Geneva, on 2 September 2014.

### ***Strategic Litigation under the Optional Protocol to the International Covenant on Economic, Social and Cultural Rights***

The Global Initiative co-authored an ESCR-Net publication on strategic litigation under the OP-ICESCR entitled [\*Claiming ESCR at the United Nations: a manual on utilizing the OP-ICESCR in strategic litigation\*](#). The objective of this manual is to provide theoretical and practical information for lawyers and other advocates interested in utilizing the OP-ICESCR as a means to enforce economic, social and cultural rights. A related aim of this manual is to contribute to the growing network of advocates using strategic litigation to advance ESC rights protections, by supporting ongoing exchange and collaboration. The manual is available in English, Spanish and Portuguese.



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### 3. Strategic Priority: Advancing Women's ESC Rights

#### Advancing Women's ESC Rights

Today, women represent approximately 70 per cent of the 1.2 billion people living in poverty throughout the world, and inequality with respect to the enjoyment of ESC rights is a central fact of women's daily lives in every region of the world. Ongoing gender inequality in the sphere of ESC rights contributes to the continuing subordination of women and makes them especially vulnerable to violence, exploitation and other forms of abuse.

**While all of the activity streams within the work of the Global Initiative incorporate a gender perspective, we have also felt it vital to include a targeted focus on advancing women's ESC rights.** A particularly important issue in this regard is ensuring women's rights to land and other productive resources, an issue which is transformative as it is intimately linked to a range of other issues for women, including equality, autonomy, food security, ecological sustainability, freedom from violence and even protection against HIV. As land resources are increasingly contested and land deals subject to corruption at all levels, the status of women's land rights have worsened, particularly for rural women.

**In this area of our work we seek to create and enforce human rights norms based on women's experiences.** An important aspect of promoting the rule of law is ensuring that the law itself is first and foremost informed by the perspectives of those who face marginalization and discrimination; the law means little if it does not offer true protection to those most in need of justice. Our work to advance women's land rights highlights this principle, and has seen extensive partnerships with national human rights and women's rights organizations, leveraging international spaces to affect change. For example, in recent years the Global Initiative has successfully presented numerous Parallel Reports to United Nations human rights treaty bodies addressing concerns related to women's land and property rights, including for Burundi (with ActionAid Burundi) Cameroon (with Positive Generation), Ghana (with IGED-Africa), Kenya (with FIDA-Kenya), Malawi (with WLSA-Malawi), Sierra Leone (with the Human Rights Defenders Network - Sierra Leone), Sri Lanka (with FOKUS Women) and Swaziland (with the National Gender Consortium and CANGO).

The Global Initiative has also been able to help shape these norms in other ways. For example, in 2013, the UN Committee on the Elimination of Discrimination against Women (CEDAW Committee) convened a Day of General Discussion on the Rights of Rural Women as the next step towards a General Recommendation on Article 14 of CEDAW on the rights of rural women. The Global Initiative was invited to prepare a written statement for the Committee and participated as a keynote speaker. This was indeed an honor for the Global Initiative, as NGOs rarely are invited to provide keynotes. Since that time, and because of our expertise and connection to partners, the Global Initiative was subsequently approached by the CEDAW Secretariat to prepare the draft of the General Recommendation itself, an even more rare opportunity which allows us to directly shape the norms, ensuring that they reflect the voices, experiences and needs of the women with whom we work.

We are similarly working with partners and the African Commission on Human and Peoples' Rights towards the development of another new standard – this time a General Comment to the Maputo Protocol on Article 7 (d) addressing the sharing of marital property upon divorce. This is a vital issue for many women in Africa, as many States do not recognize women's non-financial contribution to marriage. In August of 2014, we along with our partners IGED-Africa, ISLA, and the Kenyan Human Rights Commission convened a meeting in Nairobi of members of the ACHPR, as well as many leaders within Africa's women's rights organizations, to discuss in detail the draft. This process helps again to ensure that the new standards which are developed are reflective of women's real concerns and experiences and can serve as a basis for women to claim their rights.

### ***Strategic Meeting Seeks to Advance Women's Land and Property Rights in Africa***

The Global Initiative convened its annual Strategic Meeting to Advance Women's Land and Property Rights in Africa on 13 March 2014 in NYC, during the 58<sup>th</sup> session of the United Nations Commission on the Status of Women (CSW). The meeting focused on follow up to the [2013 ACHPR resolution on women's rights to land and productive resources](#), which was a major achievement for us from 2013, and specifically the possibility of advocating for a new General Comment to the Maputo Protocol advancing some aspect of these rights.

Participating experts/organizations included: ActionAid, Fédération des Femmes Agricultrices (FVTM)/International Land Coalition, FIDA-Kenya, IGED-Africa, Landesa, OSF Law and Health Initiative, Southern Africa Litigation Centre and WLSA-Malawi.

As a result of the meeting, it was decided that organizations would work collaboratively to work towards a General Comment to the Maputo Protocol which focuses on the question of women's rights to land and property in cases of divorce, and in particular the question of equitable share (i.e. Article 7(d) of the Maputo Protocol). This consultation and decision has paved the way for a number of follow through activities, which have been coordinated by the Global Initiative in partnership with African women's rights organizations (please see below).

While in NYC, the Global Initiative also participated in a side-event during the CSW which was hosted by UN-Women. The side event launched the UN-Women/OHCHR publication [Advancing Women's Rights to Land and Other Productive Resources](#).

### ***Nairobi Expert Group Meeting to Discuss the Draft General Comment to the Maputo Protocol on 'Equitable Share,' Article 7(d)***

Following the Strategic Meeting in March, a draft of the General Comment was prepared by the Global Initiative and circulated to partners for their input. In addition, an Expert Meeting was held in Nairobi, Kenya (25-26 August) to discuss its further development. In total, twenty-one representatives of various international, regional and national NGOs attended, as well as a Commissioner (Reine Alapini- Gansou) from the African Commission on Human and People's Rights. Regional partners IGED-Africa and the Kenya Human Rights Commission co-coordinated the meeting along with the Global Initiative.

The Nairobi meeting resulted in very useful input into the draft General Comment. That new draft has been provided to Commissioners, as well as a Q&A document which was prepared to support the draft. It specifies State obligations related to women's equal right to marital property, and how property should be allocated upon divorce. It provides clear guidance that States shall interpret the notion of 'equitable sharing' as equal sharing of marital property, in a manner fully consistent with the notion of substantive equality between women and men, and that States shall recognize community of property as the default marital property regime, as well as the right to joint administration of marital property. It is expected that the General Comment will be adopted in 2015.

### ***Combating Discrimination against Women in Kenya's draft Matrimonial Property Bill***

In January 2014, the Global Initiative, along with our partner the Federation of Women Lawyers in Kenya (FIDA-Kenya), wrote to the UN Special Rapporteurs on the Right to Adequate Housing, Food, Human Rights and Extreme Poverty, and Working Group on Discrimination against Women in Law and Practice, drawing their attention to a concerning law that at the time was awaiting Presidential assent in Kenya, the Matrimonial Property Bill, 2013. The draft law had many problematic provisions, including requiring matrimonial property on divorce or death of a spouse, to be divided between spouses according to their financial contributions to the property. The experts acted on our request, and urged Kenya to repeal discriminatory sections of marriage property act. In the [statement](#), independent expert Frances Raday, Chair of the UN Working Group on discrimination against women in law and practice, highlighted that the draft law represented "serious retrogressive steps" in the protec-



tion of women's equal access to land and property, in violation of Kenya's international and regional human rights obligations.

### ***Advocacy before International Human Rights Treaty Bodies Leads to Increased Scrutiny on Women's Land and Property Rights in Multiple Countries***

During 2014, the Global Initiative presented nine parallel reports to United Nations human rights treaty bodies addressing concerns related to women's land and property rights. These reports addressed the situation for women in the following countries:

[Burundi](#) (with ActionAid Burundi)

[Cameroon](#) (with Positive Generation)

[Central African Republic](#) (CAR)

[Ghana](#) (with IGED-Africa)

[Malawi](#) (with WLSA-Malawi)

[Mauritania](#)

[Sierra Leone](#) (including one report with the [Human Rights Defenders Network - Sierra Leone](#))

[Swaziland](#) (with the National Gender Consortium and CANGO)

This advocacy strategy proved to yield strong results, and as a general trend the Global Initiative saw quite a close connection between the recommendations made in the Parallel Reports and the ultimate language adopted by the Committees in their respective Concluding Observations. The Global Initiative also found that the issue of women's land and property rights is most often not addressed in other NGO reports to the Committees, and therefore it feels that this continues to be a unique space where the organization can make an important contribution.

On **Burundi**, the parallel report with ActionAid asked the Human Rights Committee to urge the State party to draft and adopt a national Succession Act which will protect the equal inheritance rights of women, and address and nullify those aspects of Burundian customary law which discriminate against women in relation to land and property. Here, the Human Rights Committee gave very specific [Concluding Observations](#) echoing these concerns and noted that “[t]he Committee is concerned by the fact that men and women are not treated equally with regard to inheritance, matrimonial regimes and bequests,” and highlighted that Burundi “... should adopt the bill on inheritance, matrimonial regimes and bequests and make sure that it is in full compliance with the Covenant. The State should, in addition, conduct public awareness campaigns to help bring about a change in traditional attitudes that hinder women's ability to exercise their fundamental human rights.”

On **Cameroon**, the Parallel Report raised specific concern about lack of access to justice for women in cases of land rights violations and a general lack of awareness amongst legal authorities as to women's land rights. In its [Concluding Observations](#), the CEDAW Committee asked the State party to “Undertake targeted awareness-raising activities to ensure that customary court officials are familiar with the Convention and the Committee's general recommendations so that their rulings do not discriminate against women, especially in land and property rights disputes and issues related to the person and the family.” The Parallel Report also urged the Committee to recommend that Cameroon repeal provisions of the Civil Code of 1804 which discriminate against women, and which continue to be invoked by judges for the settlement of property disputes (namely Articles: 108, 213, 215, 1421 and 1428). Again, the Committee picked up on this recommendation, asking the State party to “Repeal all discriminatory provisions relating to marriage and family relations, including those relating to polygamy, the role of the husband as the head of household (art. 213 of the Civil Code), the choice of the place of residence by the husband (art. 215), the administration of family property and of the wife's property by the husband (arts. 1,421 and 1,428),” and to “Raise awareness among traditional leaders about the importance of eliminating customary practices that discriminate against married women with regard to land retention.”

In a Parallel Report on **CAR**, the Global Initiative asked that the CEDAW Committee to request the State party to “abandon in law and administrative practice the notion that men are the head of the household,” and in its

[Concluding Observations](#), the CEDAW Committee did just that, asking that the State party “Repeal legal provisions of the Family Code indicating that the man is the head of the family.”

On **Ghana**, again the Global Initiative saw close coherence between recommendations offered in the Parallel Reports and the language included by the CEDAW Committee in its [Concluding Observations](#). For example, the Parallel Report specifically recommended that the Committee urge Ghana to enact into law the Spousal Property Bill and Intestate Succession Bill as soon as possible in order to ensure effective protection of women’s land, property and housing rights. Here the Committee did just that, including strong language that Ghana should “Expediently adopt the Property of Spouses Bill, 2009, in its current version so that equal distribution of property rights covers women in the three types of marriage as well as women in de facto unions” and “Expediently adopt the Intestate Succession Bill, 2009, and ensure its effective implementation throughout the State party.” Again, in line with the findings of our submission, the Committee also raised concern about “traditional customs limiting women’s access to inheritance and land” and asked that the State party “Ensure that obstacles to women’s land ownership are removed, and that domestic courts, including customary courts, enforce women’s land and property rights, in line with the provisions of the Convention.”

In a Parallel Report to the Human Rights Committee on **Malawi**, prepared in partnership with Women in Law in Southern Africa – Malawi (WLSA-Malawi), the Global Initiative highlighted the discriminatory impact of classification of marital property subject to division and the insufficient recognition of women’s non-financial contribution to marriage, resulting in disproportionate economic hardship for women in cases of divorce. In its [Concluding Observations](#), the Human Rights Committee asked the State party to “explicitly provide by law that, in cases of divorce, courts fully recognize the value of non-financial contributions with regard to the acquisition of property during marriage.”

Our Report on **Mauritania** asked the CEDAW Committee to urge the State party to revise as a matter of priority discriminatory provisions under the Personal Status Code so as to eliminate discrimination against women and girls, particularly in all matters related to land, property and inheritance. The Committee did so in its [Concluding Observations](#), and again in line with our recommendations also requested that “the State party amend any discriminatory provisions limiting women’s ownership, control and usage of land and adopt a public policy on land management integrating a gender perspective.”

Two Reports were submitted on **Sierra Leone**, one to the Human Rights Committee and one to the CEDAW Committee. Both parallel reports highlighted discrimination against women under customary systems in relation to land, as well as the issue of large scale land purchases and their disproportionate impact on women. The Human Rights Committee in its [Concluding Observations](#) on Sierra Leone urged the State party to “enhance its efforts to eliminate existing patriarchal and gender stereotypes on the roles and responsibilities of women and men in the family and in society by, inter alia, adopting programs that seek to raise awareness in society of gender equality.” In its [Concluding Observations](#) the CEDAW Committee urged the State party to “ensure that all discriminatory customary law is repealed or amended and brought into full compliance with the Convention and the Committee’s general recommendations, in particular regarding land ownership and women’s right to inheritance.” In addition, the CEDAW Committee specifically asked the State party to “To expedite its efforts to adopt the land policy and address the adverse effects of land acquisitions and long-term leases on rural women, and ensure that women are involved in the negotiations of land lease agreements and that their livelihoods are not negatively affected by such agreements.”

On **Swaziland**, the CEDAW Committee’s [Concluding Observations](#) highlighted women’s land rights in ways consistent with parallel reporting to the Committee. Here, the Committee asked the State party to “Eliminate all cultural barriers which restrict women’s access to land, particularly in rural areas,” and to “repeal the doctrine of marital power in order to ensure full compliance with Article 15 of the Convention so that women have identical legal capacity to that of men to be able to conclude contracts and to administer property as well as to sue or to be sued in their own right.” Upon learning of these and other relevant Concluding Observations, our partners said to us that they were “over the moon!”

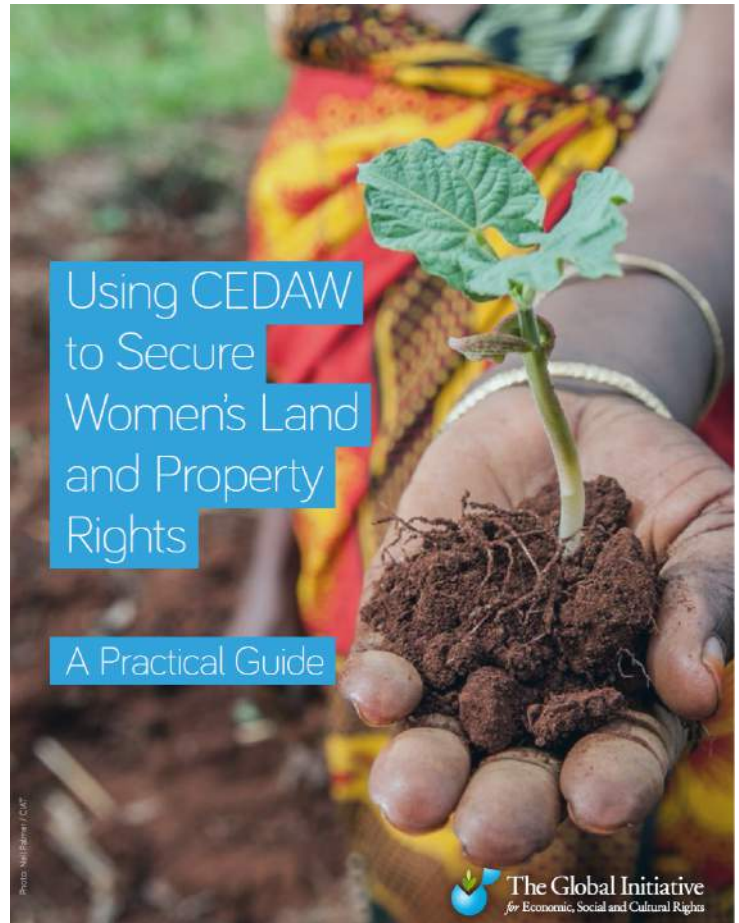
### ***CEDAW General Recommendation on the Rights of Rural Women***

All of these efforts have led to closer collaboration with the CEDAW Committee and in 2014 the Global Initiative was asked by the CEDAW Secretariat to assist the Committee in the development of their new General Recommendation on the Rights of Rural Women. We were honored to play a role in this process, and drafting began in mid-2014. While the Committee will ultimately be responsible for the language which is adopted in the General Recommendation, the Global Initiative has had an important opportunity to play a supportive role and to significantly contribute on content. We look forward to the Committee adopting the General Recommendation in 2015.

### ***NEW Resource: Using CEDAW to Secure Women's Land and Property Rights: A Practical Guide***

In 2014, the Global Initiative released a new tool on [Using CEDAW to Secure Women's Land and Property Rights](#). The purpose of this Guide is to provide those wishing to use the Convention and its Optional Protocol to secure the land and property rights of women, with advocacy information, advice and tools. Our Guide is directed at NGOs and advocates working on these specific issues.

To assist advocates, the Guide provides a brief overview of CEDAW, the rights contained in it (particularly those relevant to women's secure rights to land and property), the CEDAW Committee and its functions, the role of States, and the role of NGOs and advocates. It discusses how NGOs and advocates can engage with CEDAW and utilize its processes to advance the land and property rights of women. It also explains how NGOs and advocates can input into the State reporting process, utilize the individual and group complaints processes, and engage with and influence the thematic priorities of the Committee, including the development of General Recommendations. An additional resource on these issues, in which the Global Initiative was very involved, is a briefing paper published by Open Society Foundations on [Securing Women's Land and Property Rights](#).



### ***Global Initiative brings together Partners to Highlight Privatization and its Impact on the Right to Education of Women and Girls during CEDAW's Half Day of Discussion on Girls'/Women's Right to Education***

On behalf of ten organizations, the Global Initiative presented an [oral statement](#) as well as a [written submission](#) to inform CEDAW's Half Day of Discussion on Girls'/Women's Right to Education. Our interventions highlighted that the global landscape when it comes to education is rapidly changing. One of the most notable of these changes is the recent trend towards privatization of education in many countries. Research shows that privatization in many cases exacerbates gender discrimination in the area of education. When having to choose which of their children to send to private schools, parents will often opt to send their boy children rather than their girls, on the assumption that a quality education is more relevant for a boy's future than for a girl's. In many societies, a girl is seen as joining another family when she gets married, whereas a boy assumes the financial

responsibility for taking care of his aging parents. Therefore, education of sons is seen as a more worthy investment of resources. Often for poor families, even low-fees charged by private schools are a massive disincentive to educating girls. This was an important opportunity to highlight these issues, as well as to bring together a diverse set of organizations. Partners included: Ação Educativa, Asia South Pacific Association for Basic and Adult Education (ASPBAE), Education International, Equal Education Law Centre, Global Campaign for Education, Latin American Campaign for the Right to Education (Campaña Latinoamericana por el Derecho a la Educación), Open Society Foundations, Right to Education Project, and Section27.

#### 4. Strategic Priority: Human Rights and Development

##### Human Rights and Development

**Ending poverty requires transforming the structures that make and keep people poor, and this transformation requires a development framework that calls for, embodies and prioritizes the full body of internationally recognized human rights.** However, at a global level, the concept of development has too often been synonymous with only a narrow view of economic development, and this has had disastrous consequences for people and the planet.

**In part, the dominant development paradigm has been evidenced in recent years with the increasing privatization of social services and public goods worldwide.** Privatization necessarily implies that States are no longer themselves solely providing services and goods to the general public as the main provider, and instead allow at least part of this role to be filled by private and non-State entities. From education to water, from health care to housing, and from prisons to social security, a fundamental shift is occurring. That shift is converting public goods, once held in trust for the welfare of all, into private commodities available only to those who can afford to pay. This process is also often plagued by lack of transparency and corruption.

Here, we seek to shine a spotlight on the ways in which the dominant development paradigm is often at odds with the human rights protections guaranteed under the ESC rights framework. For example, in 2014, the Global Initiative helped to coordinate a two-day meeting in Geneva to facilitate an initial discussion that brought together representatives of national education coalitions, civil society organizations, strategic litigation specialists, human rights experts and academics. The purpose of the workshop was to open space for these actors to reflect on their work, search for areas of commonality and explore whether it is possible to develop a collective approach to research and advocacy in and of privatization in education and its impact on the right to education. Since that time, our advocacy together with partners has succeeded in having the UN Committee on the Rights of the Child affirm that education is a “public good” and that privatization of education can reinforce “inequalities in the enjoyment of the right to education” (Morocco). In addition, working closely with the UN Special Rapporteur on the right to education, the Global Initiative was able to help persuade him to dedicate one of his thematic reports to highlighting the dangers of privatization in education. The report, released in 2014, described how “the phenomenon of education as an attractive business is assuming alarming proportions, with scant control by public authorities.” The Special Rapporteur insisted that States should “not abandon their primary responsibility, above all for the provision of free and quality basic education, to the advantage of private providers, who find the inadequacies of public education fertile ground for making money from the provision of education, reaping uncontrolled profits” stressing that “Governments should ensure that private providers only supplement public education, the provision of which is the Government’s responsibility, rather than supplant it.”

**These advances play a vital role in upholding the rule of law when it comes to the realization of ESC rights, as States bear ultimate responsibility for the realization of rights and so must ensure that privatization of services does not impact negatively upon enjoyment of rights.**

## Privatization and the Human Right to Education



The right to education guarantees that everyone should enjoy a quality education, free from discrimination and exclusion. However, the global education landscape is rapidly changing. One of the most notable changes is the growing trend of privatization in education in many countries.

Privatization poses many challenges from the standpoint of human rights. Wealth inequalities between those who can afford to pay for private education and those who cannot, as well as exclusion across gender and ethnic lines, are often exacerbated by privatization. These consequences are pushing already vulnerable groups deeper into poverty and deepening social divisions, calling into question the State's core obligation to provide quality public education for all. States must abide by their core obligation to provide quality public education for all, and safeguard education as a public good.

Please join us for a discussion of these urgent issues, in which we will debate different experiences of privatization in education from across the globe, with a view to examining what the international human rights community can do to take action.

**Welcome Committee:**  
Ambassador Pedro Nuno Balsemão  
Permanent Representative of Portugal to the United Nations in Geneva

**Chairpersons:**  
Mr Hugh McLean  
Open Society Foundations

**Speakers:**  
Mr Kishore Singh  
Special Rapporteur on the Right to Education

Mr Toni Verger  
Centre for Globalization, Education, Societies and Policy,  
Autonomous University of Barcelona

Ms Anjela Taneja  
Global Campaign for Education

Ms Mireille Dekoning  
Education International

Ms Inacema Nascimento dos Santos  
Brazilian Campaign For the Right to Education

Mr Sylvain Aubry  
Human Rights Consultant conducting a research project on  
Morocco

PLEASE RSVP to: [hrs@globalinitiative-cscr.org](mailto:hrs@globalinitiative-cscr.org)

12:00 noon on 12 June 2014 (Thursday)  
Room IX, Palais des Nations



\*\*lunch will be provided\*\*

### ***Spotlighting Privatization and its Impact on the Right to Education***

Privatization in education is a growing global trend, particularly in developing countries, however limited attention is paid to its impact on the right to education and specifically the achievement of quality and accessible education for all. A number of organizations and academics are investigating this issue and undertaking research and analysis that is demonstrating that privatization in education is creating inequalities in the quality of and access to education, particularly for lower socio-economic and marginalized groups.

Organizations such as the Global Campaign for Education (GCE), the Privatization in Education Research Initiative (PERI), and regional and national education coalitions have been conducting research and advocacy projects on privatization, creating a solid body of research and analytical material, identifying this as a key emerging issue across the world, which could have a profound and long-lasting impact on the realization of the right to education in the coming years.

It is against this background that the Global Initiative and PERI collaborated to coordinate a two-day meeting in Geneva to facilitate an initial discussion that brought together representatives of national education coalitions, civil society organizations, strategic litigation specialists, human rights experts and academics.

The purpose of the workshop was to open space for these actors to reflect on their work, search for areas of commonality and explore whether it is possible to develop a collective approach to research and advocacy on privatization in and of education and its impact on the right to education.

The Global Initiative also held a series of public events in Geneva focusing on privatization and the human right to education, including a Side Event at the Human Rights Council and an Expert Group Meeting. The events were intended to foster discussion and engagement, as well as to raise awareness about this key emerging issue, which is having a profound impact on the realization of the right to education globally. These events brought together experts, including the UN Special Rapporteur on the Right to Education, advocates, academics, national education practitioners and international education advocates, both in order to share some of the research and advocacy efforts conducted so far on privatization in education, as well as to strengthen the analysis of the application of human rights standards to the issue through the involvement of new and varied stakeholders.

Furthering this work, the Global Initiative partnered with a number of organizations on a multi-country research and advocacy project addressing these issues. Activities in 2014 included:

- In Ghana, Uganda and Kenya, workshops were held with local partners in October 2014 where the human rights impact of privatization in education and the methodology for conducting research were discussed.
- [Preliminary Report on Ghana](#) to the CRC

- [Parallel Report on Ghana](#) to the CEDAW
- [Parallel Report on Chile](#) to the CESCR
- [Parallel Report on Chile](#) to the CRC
- [Parallel Report on Uganda](#) to the CESCR
- [Parallel Report on Uganda](#) to the African Commission on Human and Peoples' Rights

These efforts which began in 2014 have led to a host of groundbreaking Concluding Observations issued in 2014 and 2015. The Global Initiative also took the lead in producing a [Joint CSO statement](#) on a report of the African Development Bank and Others promoting privatization in education in Africa.

### ***UN Council Side Event: Experiences in Strengthening Security of Tenure for the Urban Poor around the World***



PERMANENT MISSION OF FINLAND  
GENEVA



Permanent Mission  
of the Federal Republic of Germany  
to the Office of the United Nations and  
the other International Organizations  
Geneva

The Permanent Missions of Finland and Germany have the honor to invite you to a

SIDE EVENT  
EXPERIENCES IN STRENGTHENING SECURITY OF TENURE FOR THE URBAN POOR AROUND THE WORLD

The event will discuss examples of policies and practices addressing security of tenure for the urban poor around the world, focusing particularly on the situation of women in this context.

**11 MARCH 2014**  
Palais des Nations, room XXVII  
10:00 to 12:00 am

Opening remarks:  
H. E. Ambassador Päivi Kairamo  
Permanent Representative of Finland  
H. E. Ambassador Hanns Schumacher  
Permanent Representative of Germany

Panellists:  
Raquel Rolnik  
Special Rapporteur on adequate housing  
Barbara McCallin  
Norwegian Refugee Council  
Lorena Zarate  
Habitat International Coalition  
Christian Courtis  
Office of the High Commissioner for Human Rights  
Lucy McKernan  
Global Initiative for Economic, Social and Cultural Rights

Light refreshments will be served

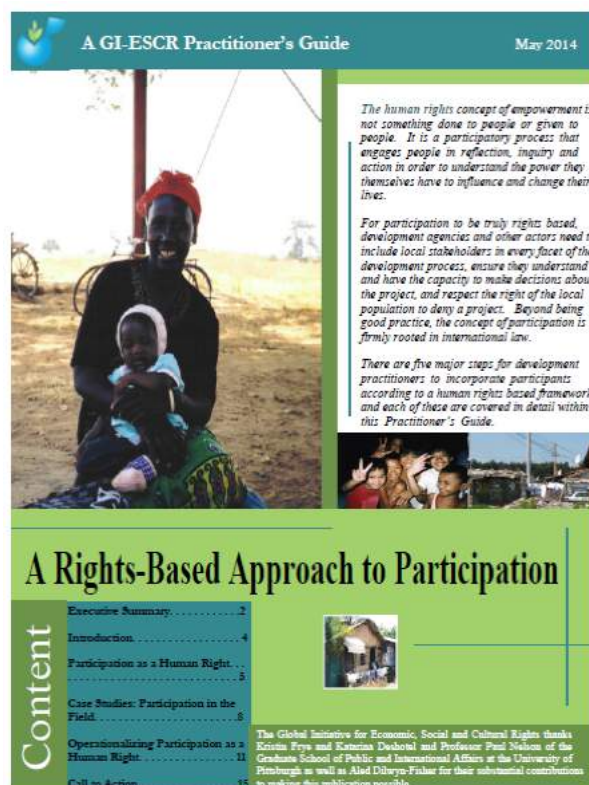
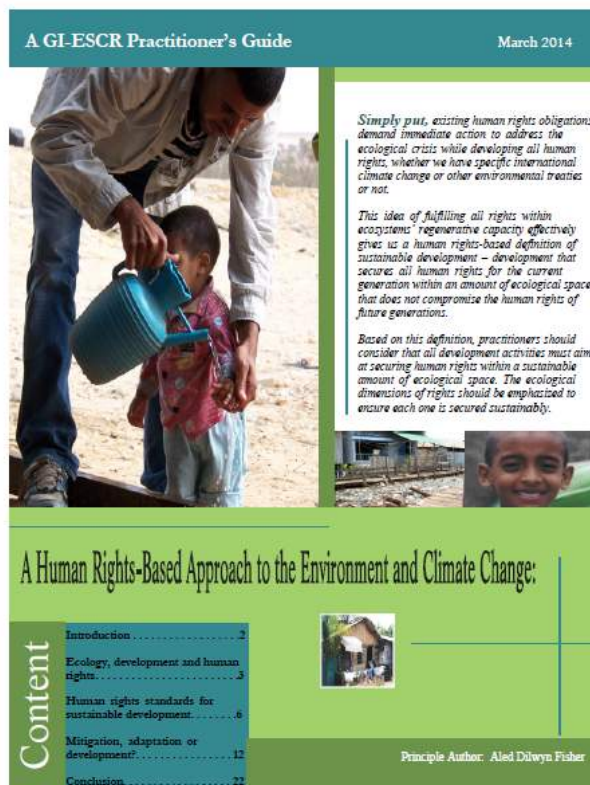
The Global Initiative was invited by The Permanent Missions of Finland and Germany to the United Nations in Geneva to participate as a panelist at a UN Council Side Event on ‘Experiences in Strengthening Security of Tenure for the Urban Poor around the World.’ The high level panel included the UN Special Rapporteur on adequate housing, as well representatives of NGOs and UN agencies.

The event focused on examples of policies and practices addressing security of tenure around the world as one of the crucial elements of the right to adequate housing. In doing so, the event also offered an opportunity for the Global Initiative to also spell out and discuss the particular situation and concerns of women in relation to tenure security.

The Global Initiative also convened and hosted a meeting between civil society and the Special Rapporteur on the right to adequate housing. The meeting, held in Geneva, introduced the newly appointed Special Rapporteur to civil society engaged in housing rights and examined issues relevant for the Special Rapporteur’s mandate.

### ***Global Initiative Practitioners Guides on the Human Rights Based Approach to Development***

In 2014, the Global Initiative published two Practitioners Guides and finalized a third for publication in 2015. The first, relates to a [Human Rights-Based Approach to the Environment and Climate Change](#) with a focus on how human rights contribute to a sustainable ecology where all have access to resources now and into the future. The Guide demonstrates how existing human rights obligations demand immediate action to address the ecological crisis while developing all human rights, whether we have specific international climate change or other environmental treaties or not, and that resources should be considered a shared commons.



The second Practitioners Guide, on the [Human Rights-Based Approach to Development and the Right to Participation](#), provides an analysis of how to best incorporate the right to active, free and meaningful participation in development. The Guide also includes several case studies and provides lessons learned on how to better incorporate the right to participation into human rights-based development.

Finally, a Practitioners Guide on the human right to water was finalized and will be published in 2015.

***Global Initiative Issue Brief: The Dangerous Work of Defending Rights to Land, Housing and Productive Resources***

The effective protection of human rights associated with land, housing and productive resources requires grassroots and national advocates who can raise the alarm on rights violations and hold decision- and policy-makers accountable for the consequences of their actions. Yet, those defending the rights of local communities to land, housing and productive resources and highlighting abuses are coming under increasing attack for their work.

The Global Initiative published an [Issue Brief](#) which discusses the dangerous work of defending rights to land, housing and productive resources and aims to highlight and to begin to map the trends so as to gain a better understanding of the nature of those attacks, risk factors and, importantly, for developing strategies and tools for prevention. It was also highlighted in [OHCHR's ESCR Bulletin](#). This topic has been receiving increasing attention from treaty bodies, Special Procures and States in recent years and we will be continue to draw attention to this issue and develop develop the jurisprudence on it with our partner the International Service for Human Rights (ISHR).

***Global Initiative assists FIDH and the Hellenic League for Human Rights (HLHR) to Produce Report on 'Downgrading Rights: The Cost of Austerity in Greece'***

Austerity measures adopted in response to the economic crisis have adversely impacted human rights, such as the rights to work and health, and curtailed fundamental freedoms in Greece. In 2014, the Global Initiative was

pleased to have assisted with the drafting of the report [Downgrading Rights: The Cost of Austerity in Greece](#) (produced by FIDH and the Hellenic League for Human Rights) and to have participated in the mission's delegation to Greece. The report gathers findings from a mission of investigation carried out in January 2014. It depicts a country where economic hardship and austerity combined have threatened human rights and democratic standards across different sectors, from social and economic rights, to civil and political ones. It also exposes the risks inherent to policies that have ignored the adverse impact they were bound to have on society and highlights the extra-territorial human rights obligations that national and international institutions, particularly the EU and its member states, bear for such violations. The report reaches conclusions that are valid far beyond the Greek case, and indeed apply to all countries that have been undergoing economic assistance in response to a severe economic recession.

### ***Business and Human Rights: Pushing for Corporate Accountability***

The Global Initiative engaged with the Working Group on Business and Human Rights, including by providing information on the existing state of human rights law regarding the extra-territorial obligation to protect human rights by regulating corporations for activities abroad and by providing accountability and remedies in the event of corporate human rights violations abroad. The Global Initiative also providing information on children's rights in the context of business activities, including by speaking at the Annual UN Forum on Business and Human Rights, and authoring a piece for the ISHR Bulletin entitled '[Fertile ground for corporate accountability advocates: CRC General Comment on business and children's rights.](#)' The Global Initiative continues to be engaged in the Treaty Alliance seeking an international treaty on business and human rights.

## **5. Partnerships and Networks**

The Global Initiative is proud to actively participate in several networks, including:

- ESCR-Net Adjudication Working Group
- ESCR-Net Strategic Litigation Initiative
- ESCR-Net Women and ESC Rights Working Group
- ESCR-net Social Movement Working Group
- Extra-Territorial Obligations Consortium
- ETO Consortium World Bank/IMF Focal Point Working Group
- World Bank and Human Rights Affinity Group
- Bringing Human Rights Home: ESC Rights; Working Group





Photo credit: UN Photo/Marco Dormino

## 6. Financial Report

2014 Unaudited Financial Statement							
<i>items in blue represent funds/grants carried over from 2013</i>							
Grant:	Anon 1 2014-2015	Anon 1 2013-2014 (to Jan 2014)	Anon 1 Carry Over	Anon 2 2014-2015	Anon 2 2013-2014	Anon 2 Carry Over	OSF (ACHPR)
<b>Income by Grant Received:</b>	210,000	37,728	20,116	100,000	57,655	2,994	24,985
<b>Staff costs</b>							
Salaries	99,746	17,500	9,750	18,750	50,223		7,000
<b>Project Costs</b>							
Travel	10,058			1,243	5,754	2,998	
Meetings	16,048		10,306				18,000
<b>Partnership</b>							
JPA costs	50,000						
PERI 3							
Donations							
<b>Office Support / Overhead</b>							
Rent	13,110			1,101			
Utilities				64	149		
Internet and Website	1,178				230		
Office Supplies				137	804		
Communications & Publications	1,842	20,000			528		
Wire Transfer & Bank Fees	830	45					
Other	1,500						
<b>Reserves</b>							
<b>TOTAL Income</b>	210,000	37,728	20,116	100,000	57,655	2,994	24,985
<b>TOTAL Expenses</b>	194,313	37,545	20,056	21,295	57,686	2,998	25,000
<b>Remaining Unspent Balance (at end of Year)</b>	15,687	183	60	78,705	-31	-4	-15

OSF (PERI 1)	OSF (PERI 2)	OSF (PERI 3)	AUS	FAO	Reserves	Interest		
24,929	16,965	88,806	29,859	12,900	17,503	58	Total Funds (Incoming + Roll Overs)	626,995
				(receivable 2015)	(reserves from 2013 plus incoming in 2014 = 11378 + 6125)		Incoming Grants Only	483,459
							Roll Overs Only	143,478
14,980	6,400	19,127		12,900				
9,408	9,596	3,857	3,483					
	135							
		3,000						
77	31	151	45					
					17,503	58	17,561	
24,929	16,965	88,806	29,859	12,900				
24,465	16,162	26,135	3,528	12,900	total into reserves	total into reserves	442,083	
							<i>Carry Over Balance for Allocation in 2015</i>	
464	803	62,671	26,331	0	0	0		
								183,394



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