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April 18, 2017

Mr. Alfred de Zayas

Independent Expert on the promotion
of a democratic and equitable international order
Palais des Nations
CH-1211 Geneva 10
Switzerland

Re: International financial institutions and human rights

Dear Mr. de Zayas,

Human Rights Watch welcomes the opportunity to comment on the World Bank and other international financial institutions' (IFIs) impacts on the realization of human rights. We are pleased that this is the focus of your next report and attach our input in response to your questionnaire.

Human Rights Watch began to focus on IFIs five years ago, and in this period has documented how the World Bank Group has funded activities that violate human rights, has not worked to prevent or respond to reprisals against critics of their projects, and has not remedied human rights violations linked to its investments. While our in-depth research has focused on the World Bank Group, we have done some research on the regional development banks and the International Monetary Fund (IMF) which similarly reveals that these institutions have insufficient regard for human rights.

Key Human Rights Watch publications include:

- [Abuse-Free Development](#)
- [At Your Own Risk](#)
- [Development Without Freedom](#)
- [Harassed, Imprisoned, Exiled](#)
- [Toxic Toil](#)
- [“Waiting Here for Death”](#)

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- [The World Bank in Uzbekistan: Labour Standards Take a Back Seat¹](#)

Thank you for your attention to these issues. We are keen to meet with you while you are in Washington, DC.

Best regards,

A handwritten signature in black ink, appearing to read 'J Evans', with a stylized flourish at the end.

Jessica Evans
Senior Advocate on International Financial
Institutions
Business and Human Rights Division
Human Rights Watch

¹ NB: This article is awaiting print as of April 18, 2017, and will soon be available at the hyperlink.

Human Rights Watch Response: Questionnaire on the impact of economic and financial policies on a democratic and equitable international order

1. Human Rights Obligations of the World Bank and other International Financial Institutions (IFIs)

Human Rights Watch believes it is important for UN experts to ground their work on IFIs in the human rights obligations of these institutions. With the exception of the European banks, IFIs often argue that they are bound only by their own internal standards, rather than international human rights standards. In our view it is essential to counter this.

While some have argued that the nonpolitical mandate of the World Bank outlined in its Articles of Agreement precludes it from considering human rights, few argue that the World Bank itself is permitted to violate human rights protected under international law.² As an international organization the World Bank derives human rights obligations from customary international law and general principles of law.³ As a UN specialized agency the

² The World Bank's articles of agreement state that the Bank "shall not interfere in the political affairs of any member... Only economic considerations shall be relevant to their decisions..." World Bank, "IBRD Articles of Agreement," June 27, 2012, http://siteresources.worldbank.org/EXTABOUTUS/Resources/IBRDArticlesOfAgreement_links.pdf (accessed March 31, 2017), Article IV, Section 10. Language to the same effect appears in Article V, 6 of the IDA Articles of Agreement. World Bank, "IDA Articles of Agreement," <http://siteresources.worldbank.org/IDA/Resources/ida-articlesofagreement.pdf> (accessed March 31, 2017).

³ ILC, "Draft Articles on the Responsibility of International Organizations," Report of the International Law Commission, Sixty-third session, UNGAOR 66th session, U.N. Doc. A/66/10, http://legal.un.org/ilc/texts/instruments/english/commentaries/9_11_2011.pdf (accessed March 31, 2017), commentary to art. 4 (b), para. 2, p. 14. International Law Association, "Final Report of the International Law Association Committee on Accountability of International Organizations," 2004, p. 22: "Human rights obligations, which are increasingly becoming an expression of the common constitutional traditions of States, can become binding upon IO-s in different ways: through the terms of their constituent instruments; as customary international law; or as general principles of law or if an IO is authorized to become a party to a human rights treaty. The consistent practice of IO-s points to a recognition of this. Moreover, certain human rights obligations may have attained the status of peremptory norms," <http://www.ila-hq.org/en/committees/index.cfm/cid/9> (Final Conference Report Berlin, accessed March 31, 2017). International Law Commission, "Yearbook of the International Law Commission, Report of the Commission to the General Assembly on the work of its fifty-third session," Vol. II pt. 2, U.N. Doc. A/CN.4/SER.A/2001/Add.1, 2001, article 26 para. 5: "Peremptory norms that are clearly accepted and recognized include the prohibitions of aggression, genocide, slavery, racial discrimination, crimes against humanity and torture, and the right to self-determination," http://legal.un.org/ilc/publications/yearbooks/english/ilc_2001_v2_p2.pdf (accessed March 31, 2017). See also the Furundzija case before the International Criminal Tribunal for the former Yugoslavia, where the prohibition of torture was recognized jus cogens: Prosecutor v. Anto Furundzija, ICTY, The Judgement of the Trial Chamber, JL/PIU/372-E, December 10, 1998, <http://www.icty.org/sid/7609> (accessed March 31, 2017); See also the related concept of erga omnes obligations (owed by all States to the

World Bank has an obligation to respect and promote human rights and fundamental freedoms for all without distinction as to race, sex, language, or religion.⁴ As you know, UN member states are obliged under article 103 of the UN Charter to comply with the Charter over other international agreements in the event of a conflict between the two.⁵ The International Bill of Rights, which refers to the combination of the Universal Declaration of Human Rights (UDHR), the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social, and Cultural Rights (ICESCR), is recognized as the key source used to interpret the rights provisions in the UN Charter.⁶

2. New Environmental and Social Framework: binding commitment to human rights remains absent

Over the course of the four-year drafting process of the Bank's new Environmental and Social Framework (ESF), Human Rights Watch urged the Bank to commit to respect human rights within the operative text and to ensure that human rights risks and impacts were accounted for in the definition of social risks and impacts.⁷ The Bank's final ESF, however,

international community) in the Barcelona Traction case (Belgium v. Spain), ICJ Rep. 1970, paras. 33 and 34, <http://www.icj-cij.org/docket/files/50/5387.pdf> (accessed March 31, 2017); See also the East Timor case (Portugal v. Australia), judgment of 30 June 1995, ICJ Rep. 1995, p. 90, <http://www.icj-cij.org/docket/files/84/6949.pdf> (accessed March 31, 2017).

⁴ Charter of the United Nations, June 26, 1945, 59 Stat.1031, T.S. 993, 3 Bevans 1153, entered into force Oct. 24, 1945, art. 55, 56. The World Bank is a specialized agency of the UN as a result of an agreement between the Bank and the UN's Economic and Social Council (ECOSOC) in 1946: Agreement between the UN and the IBRD, entered into force, 1946, 16 U.N.T.S. 346.

⁵ Charter of the United Nations, Supra note 44, art. 103: "in the event of a conflict between the obligations of the Members of the United Nations under the present Charter and their obligations under any other international agreement, their obligations under the present Charter shall prevail."

⁶ The UN special rapporteur on the right to food has stated that "[t]he growing consensus is that most, if not all of the rights enumerated in the [UDHR] have acquired a customary status in international law." Olivier De Schutter, *International Human Rights Law: Cases, Materials, Commentary*, (Cambridge: Cambridge University Press, 2010), p. 50. See also "Tilburg Guiding Principles on World Bank, IMF and Human Rights," 2002, <http://www1.umn.edu/humanrts/instree/Tilburgprinciples.html>, (accessed March 31, 2017): "The Universal Declaration of Human Rights of 1948 is a 'common standard of achievement for all peoples and all nations' (Preamble of the Declaration). At the beginning of the new Millennium, the Declaration goes far beyond being merely a moral or political obligation, as large parts of it belong to international customary law, while some rights have developed into jus cogens standards."

⁷ See Human Rights Watch's submissions: *Abuse-Free Development: How the World Bank Should Safeguard Against Human Rights Violations*, July 22, 2013, https://www.hrw.org/sites/default/files/reports/worldbank0713_ForUpload.pdf; "World Bank's Draft Environmental and Social Framework," April 7, 2015, <https://www.hrw.org/news/2015/04/07/human-rights-watch-submission-world-banks-draft-environmental-and-social-framework>; "World Bank's Second Draft Environmental and Social Framework," October 7, 2015, <https://www.hrw.org/news/2015/10/07/human-rights-watch-submission-world-banks-second-draft-environmental-and-social>; "Overarching Human Rights

does not include a binding commitment to the protection of human rights. The Bank snubbed calls from the UN, human rights groups, and many of its shareholder governments in this glaring omission, which, in addition to other remaining problems, leaves the Bank poorly positioned to respond appropriately to the complex human rights challenges many of its projects encounter. Other multilateral development banks and international agencies have recognized that respect for human rights improves development outcomes and have subsequently incorporated human rights commitments and standards into their safeguard policies.⁸ The Bank's rejection of the human rights framework and the suggestion that human rights are merely aspirational undermines decades of progress in international standard-setting that the governments of nearly all World Bank member countries have agreed to respect.⁹

Having missed the opportunity to recognize and implement its human rights obligations in its new ESF, Human Rights Watch recommends that the World Bank Group embark on an inclusive process for drafting a new and separate human rights policy.¹⁰ Such a policy should embody a commitment from the World Bank to integrate human rights into its work by analyzing human rights issues that are relevant to development in the context of its country strategies, to work with governments to comply with their human rights commitments, and to identify and address human rights risks linked to its investments or advice.

Provisions in the World Bank's Environmental and Social Framework," March 15, 2016, <https://www.hrw.org/news/2016/03/15/submission-overarching-human-rights-provisions-world-banks-environmental-and-social>.

⁸ In a 2013 World Bank and Organisation for Economic Co-operation and Development (OECD) publication, the authors considered dozens of development agencies and found that the majority had adopted human rights policies or were in the process of doing so, while few agencies had no human rights policies at all. The World Bank and Organisation for Economic Co-operation and Development (OECD), *Integrating Human Rights into Development: Donor Approaches, Experiences and Challenges*, 2nd ed. (Washington DC: World Bank, OECD, 2013), pp. 4-6, table 1.1.

⁹ More than 90 percent of the World Bank's 189 member countries have ratified four or more international human rights treaties. Human rights are also protected to varying degrees in most countries' constitutions or legislation. All but 1 have ratified the International Convention on the Rights of the Child; 183 have ratified the International Convention on the Elimination of All Forms of Discrimination against Women; 172 have ratified the International Convention on the Elimination of All Forms of Racial Discrimination; 170 have ratified the International Covenant on Civil and Political Rights; 161 have ratified the International Covenant on Economic, Social and Cultural Rights.

¹⁰ Human Rights Watch press release, "World Bank: Human Rights All But Absent in New Policy," July 21, 2016, <https://www.hrw.org/news/2016/07/21/world-bank-human-rights-all-absent-new-policy>.

3. Commitment to Participatory Development Pales in the Context of Shrinking Spaces for Civil Society

Development banks have increasingly emphasized the importance of public participation for effective development. Meanwhile, in recent years, a growing number of governments have embarked upon broad and sometimes brutal campaigns to shut down the space for civil society activity, in some cases going so far as to criminalize independent human rights work. These abusive measures can prevent people from participating in decisions about development, from publicly opposing development initiatives that may harm their livelihoods or violate their rights, and from complaining about development initiatives that are ineffective, harmful, or have otherwise gone wrong. These broader trends toward repression have profound impacts for development projects. Not only do many community members and activists face an increasing risk of reprisal for speaking out against projects that enjoy government support, independent groups who could otherwise help communities articulate their concerns and perspectives about development projects face similar challenges. The World Bank Group and other IFIs have not taken meaningful steps toward creating an enabling environment for participation and accountability when they finance projects in countries that are closing or have effectively closed civil society space or routinely punish dissent.

Human Rights Watch was one of 169 organizations to draft and support a statement calling on IFIs to assume their responsibility to ensure meaningful and effective participation in development projects.¹¹ We sent this statement to the World Bank and regional development banks, but we have not seen them meaningfully implement the seven recommendations outlined.

For example, the World Bank, International Finance Corporation, and the Asian Development Bank are invested in, among other sectors, the agriculture sector in Uzbekistan. The Uzbek government continues to deny freedom of speech, association, and assembly, and torture and ill-treatment are endemic to the criminal justice system, which

¹¹ Joint Statement, “International Financial Institutions’ Responsibility to Ensure Meaningful and Effective Participation,” July 2016, <https://www.hrw.org/news/2016/07/11/responsibility-international-financial-institutions-ensure-meaningful-and-effective>. See also Joint Advocacy Letter to the World Bank, “Safe Space for Participatory Development,” July 2016, <https://www.hrw.org/news/2016/07/19/safe-space-participatory-development>.

suffers from a systemic lack of due process rights.¹² Many Uzbek citizens risk politically-motivated charges to expose the harsh realities of the government's forced labor system in the cotton sector and document other human rights abuses. For this, some are routinely harassed, detained, imprisoned, and ill-treated in custody.¹³ In this environment, the IFIs have not taken any measures—or pressed the government to take measures—to ensure that community members and independent groups can monitor forced labor and other rights issues in IFI-financed project areas without risk of reprisal. Nor have the IFIs taken steps to ensure that individuals and groups can complain to the institutions or their accountability mechanisms without risk of retaliation.

At a minimum, as Human Rights Watch and others recommended at the time, the IFIs should have included a covenant in the loan agreement allowing independent civil society and journalists unfettered access to monitor forced labor and child labor, along with other human rights abuses within the IFI project areas and to ensure that no one faces reprisals for monitoring human rights violations in the area, bringing complaints, or engaging with monitors.¹⁴ World Bank staff advised in response that their legal advisors had told them such a covenant was not possible.¹⁵

In Azerbaijan, while the Extractive Industries Transparency Initiative (EITI) has pressed the government to reverse its crackdown on independent civil society, ultimately resulting in its suspension from the initiative on March 9, 2017, IFIs have remained silent with the exception of the EBRD.¹⁶ The World Bank and regional development banks have endorsed

¹² Human Rights Watch, *At Your Own Risk: Reprisals against Critics of World Bank Group Projects*, June 22, 2015, p. 109, https://www.hrw.org/sites/default/files/report_pdf/worldbanko615_4up.pdf. See also Human Rights Watch, *World Report 2017* (New York: Human Rights Watch, 2016), Uzbekistan chapter, <https://www.hrw.org/world-report/2017/country-chapters/uzbekistan>.

¹³ Ibid. See also Human Rights Watch, *"Until the Very End": Politically Motivated Imprisonment in Uzbekistan*, September 25, 2014, https://www.hrw.org/sites/default/files/reports/uzbekistan0914_ForUpload_o.pdf.

¹⁴ Ibid., p. 112. See also Human Rights Watch and the Cotton Campaign, "World Bank: Reconsider Uzbekistan Projects," June 9, 2014, <http://www.hrw.org/news/2014/06/09/world-bank-reconsider-uzbekistan-projects>.

¹⁵ *At Your Own Risk*, p. 112.

¹⁶ EITI, "The Board decided that Azerbaijan did not fully meet the corrective actions related to civil society space," March 9, 2017, <https://eiti.org/BD/2017-15> (accessed April 12, 2017). For the EBRD's comments on Azerbaijan and EITI, see Svitlana Pyrkalo, "EBRD President visited Azerbaijan," European Bank for Reconstruction and Development, May 25, 2016, <http://www.ebrd.com/news/2016/ebrd-president-visited-azerbaijan.html> (accessed April 12, 2017); and Jack Farchy, "Azerbaijan: Aiming to Please," *Financial Times*, August 28, 2016, <https://www.ft.com/content/d89d55ae-6b73-11e6-a0b1-d87a9fea034f> (accessed April 12, 2017).

the EITI, as well as generally emphasizing the importance of participation, civil society, and accountability. Despite this, the IFIs have continued to fund significant extractives industries projects without working with the government to reverse its crackdown on independent civil society, as documented in Human Rights Watch's October 2016 report, *Harassed, Imprisoned, Exiled*.¹⁷

4. IFIs Do Not Work to Prevent or Respond to Reprisals Against Critics

Linked to the above point, IFIs have done little to prevent or respond to reprisals against critics of projects that they finance. Human Rights Watch's 2015 report *At Your Own Risk: Reprisals against Critics of World Bank Group Projects* documents numerous reprisals against individuals and communities critical of World Bank Group projects.¹⁸ It describes how people in Cambodia, India, Uganda, Uzbekistan, and elsewhere have faced reprisals from governments and powerful companies for criticizing projects financed by the World Bank and the International Finance Corporation (IFC). Despite this research, the World Bank Group and other IFIs have done very little to address the very real risk of reprisals. Please see Human Rights Watch's recommendations to the World Bank Group, which apply equally to other IFIs, attached.

People affected by IFI projects can bring complaints to internal accountability mechanisms, such as the World Bank's Inspection Panel. In response to the above-mentioned report, several IFI accountability mechanisms are in the process of developing guidelines to prevent, monitor, and respond to reprisals. For example, on March 30, 2016, the Inspection Panel published *Guidelines to Reduce Retaliation Risks and Respond to Retaliation During the Panel Process*.¹⁹ This is a welcome development, which we encourage other accountability mechanisms and the institutions themselves to build on.

¹⁷ Human Rights Watch, *Harassed, Imprisoned, Exiled: Azerbaijan's Continuing Crackdown on Government Critics, Lawyers, and Civil Society*, October 2016, https://www.hrw.org/sites/default/files/report_pdf/azerbaijan1016_web.pdf.

¹⁸ Human Rights Watch, *At Your Own Risk: Reprisals against Critics of World Bank Group Projects*, June 22, 2015, https://www.hrw.org/sites/default/files/report_pdf/worldbanko615_4up.pdf.

¹⁹ World Bank Inspection Panel, "Guidelines to Reduce Retaliation Risks and Respond to Retaliation during the Panel Process," March 30, 2016, <http://ewebapps.worldbank.org/apps/ip/PanelMandateDocuments/2016%20Retaliation%20Guidelines.pdf> (accessed April 12, 2017).

Human Rights Watch urges accountability mechanisms to:

- Analyze the risk of reprisals and other security risks linked to every complaint received and proactively discuss with complainants;
- Take all necessary measures to ensure complainants who ask to have their identities be kept confidential are kept so throughout the process;
- Throughout and following the accountability process, actively monitor for reprisals including by asking each of the complainants whether they or people closely associated with them had any security concerns or had faced any problems whatsoever, particularly following community visits;
- Work with the institution to develop an early warning system to identify threats or other security issues particularly for those who have filed or are considering filing a complaint or are otherwise critical of a project, to analyze the risks, and to promptly implement protection measures; and
- Work with IFI management to respond strongly to any reprisals linked to their cases to ensure that the security of complainants and others is restored and maintained, as is their ability to continue their work as human rights defenders, while also using every avenue available to respond to such reprisals directly.

5. IFIs Should Take Proactive Measures to Identify and Address Entrenched Discrimination

Discrimination can both cause poverty and be a hurdle in its alleviation. While disaggregated data is not available with respect to each marginalized group, published data suggests that more than two-thirds of extremely poor people in low-income countries and lower-middle income countries live in households where the head of household is from an ethnic minority group.²⁰ It also tells us that more than three-quarters of extremely poor people live in rural areas.²¹ Furthermore, more than 80 percent of people with

²⁰ A. Sumner, "The New Face of Poverty: How has the Composition of Poverty in Low Income and Lower Middle-Income Countries (excluding China) Changed since the 1990s?," Institute of Development Studies, 408, (2012), p. 2, <http://www.ids.ac.uk/files/dmfile/Wp408.pdf> (accessed April 12, 2017); A. Sumner, "The New Face of Poverty? Changing Patterns of Education, Health and Nutrition in Low and Lower Middle-Income Countries by Spatial and Social Characteristics of Households, 1998 vs. 2007, IDS Working Paper, table reproduced in ODI, Post-2015: the road ahead," <https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/7873.pdf> (accessed April 12, 2017) pp. 6-7.

²¹ A. Sumner, "The New Face of Poverty?," pp. 7.

disabilities live in developing countries, illustrating both the confluence of poverty and disability and the importance of proactively addressing the needs of people with disabilities in development strategies.²² Human Rights Watch has also documented discrimination on the basis of political opinion in the distribution of aid.²³ Discrimination limits peoples' ability to participate in the development of poverty reduction strategies or government policies and limits access to justice, compounding the problem.

The fundamental human rights guarantees of equality and non-discrimination are legally binding obligations and do not need instrumental justifications. There is also a growing body of evidence that human rights-based approaches, which include an emphasis on advancing substantive equality for marginalized groups, can lead to more sustainable and inclusive development results.²⁴ Eliminating discrimination and ensuring equality may require legislative or administrative reforms to repeal discriminatory provisions or address discriminatory practices by the government or private actors, changes in resource allocation, or educational measures, and may include temporary special measures.²⁵

Human Rights Watch urges IFIs to increasingly take proactive measures to identify and address entrenched discrimination, both direct and indirect; to lend their analysis and voice to dismantling discrimination and recognizing it as a hurdle to development; and to avoid and remedy discrimination for which they may be responsible. While the World Bank has moved toward addressing discrimination in the Bank Directive Addressing Risks and Impacts on Disadvantaged or Vulnerable Individuals or Groups, the directive concerningly does not address all forms of discrimination recognized under international law, particularly language, property, birth, political opinion, and race.²⁶ We encourage IFIs to

²² World Programme of Action Concerning Disabled Persons, "Current situation," 2006, <http://www.un.org/esa/socdev/enable/diswpao4.htm>, (accessed April 12, 2017).

²³ Human Rights Watch, *Development without Freedom: How Aid Underwrites Repression in Ethiopia*, October 19, 2010, <https://www.hrw.org/reports/2010/10/19/development-without-freedom-o>.

²⁴ See OHCHR, "Special Rapporteur on the human right to safe drinking water and sanitation," <http://www.ohchr.org/EN/Issues/WaterAndSanitation/SRWater/Pages/SRWaterIndex.aspx> (accessed April 12, 2017).

²⁵ UN Committee on Economic, Social and Cultural Rights, General Comment No. 20, Non-Discrimination in Economic, Social and Cultural Rights (art. 2, para. 2), U.N. Doc. E/C.12/GC/20 (2009), <http://www.refworld.org/docid/4a60961f2.html>, para. 39 (accessed April 18, 2017).

²⁶ President, World Bank, EXC, Bank Directive Addressing Risks and Impacts on Disadvantaged or Vulnerable Individuals or Groups, August 4, 2016, <https://policies.worldbank.org/sites/ppf3/PPFDocuments/e5562765a5534ea0b7877e1e775f29d5.pdf> (accessed April 12, 2017).

consistently, privately and publicly, raise concerns with governments when authorities discriminate against people on any prohibited grounds through either laws or practice, when opportunities arise. This would include:

- Analyzing the environment for discrimination and marginalization in every country partnership strategy or interim strategy note. Articulate forms of discrimination as challenges and risks for development and promote policies designed to realize substantive equality for marginalized and excluded groups.
- Systematically assessing the environment for discrimination and marginalization, including obstacles to substantive equality, when analyzing the risks related to and the impacts of proposed projects or programs. Throughout all stages of projects or programs, ensure that all members of affected communities have the opportunity to meaningfully participate. Integrate a disability-inclusive approach into existing and future projects and programs, and ensure that Bank staff has the capacity to support this.
- Articulating any concerns regarding discrimination and marginalization, including obstacles to substantive equality, in both routine and high level meetings with government officials, and draw on evidence indicating that such a non-discriminatory environment leads to more sustainable development results.
- Strengthening data collection and analysis along grounds of discrimination to increasingly identify barriers to poverty eradication. It may not be feasible to disaggregate data by all potential grounds of discrimination, but at a minimum the IFIs should collect data disaggregated by gender, marital status, demographic group (i.e. ethnic background, language, religion), locale (rural/urban/slum household, state/territory), age, and disability.
- Ensuring systems for measuring results determine the extent to which projects reach marginalized communities and incorporate their inputs and perspectives, including the most poor, women, indigenous peoples, people with disabilities, gender and sexual minorities, ethnic, linguistic, and religious minorities, and people holding different political and other opinions.

6. IFIs Should Consistently Work to Advance Fiscal Transparency and Accountability

IFIs generally recognize the importance of avoiding corruption and fiscal transparency and accountability. In practice, however, IFIs are selective when they raise these standards. For

example, in Egypt, the IMF chose not to raise with the government the lack of transparency and accountability over the military budget when agreeing an US\$12 billion loan.²⁷ The IMF's Manual on Fiscal Transparency, which provides guidance on the implementation of its Fiscal Transparency Code, recognizes that these standards should apply to military revenue and expenditure, but in practice the institution has not used its leverage to support progress in this area.²⁸ Other IFIs similarly fall short in this regard.

7. IFIs Should Support Governments in Realizing their Obligations to Regulate Business

Governments have an obligation to regulate the practices of companies to ensure that they do not violate human rights.²⁹ IFIs should assist governments in this venture, but recognition of governments' human rights obligations are absent from IFI advice about company regulation. In addition to integrating this into the advice that it provides, the IFC could support improved government regulation by including country-by-country analysis of governments' realization of this obligation in their annual "Doing Business" report.

²⁷ IMF, "ARAB REPUBLIC OF EGYPT REQUEST FOR EXTENDED ARRANGEMENT UNDER THE EXTENDED FUND FACILITY—PRESS RELEASE; STAFF REPORT; AND STATEMENT BY THE EXECUTIVE DIRECTOR FOR THE ARAB REPUBLIC OF EGYPT," January 18, 2017, <http://www.imf.org/en/Publications/CR/Issues/2017/01/18/Arab-Republic-of-Egypt-Request-for-Extended-Arrangement-Under-the-Extended-Fund-Facility-44534> (accessed April 18, 2017). See also IMF, "IMF Executive Board Approves US\$12 billion Extended Arrangement Under the Extended Fund Facility for Egypt," November 11, 2016, <https://www.imf.org/en/News/Articles/2016/11/11/PR16501-Egypt-Executive-Board-Approves-12-billion-Extended-Arrangement> (accessed April 18, 2017).

²⁸ IMF Fiscal Affairs Department, "Manual on Fiscal Transparency," 2007, <http://www.imf.org/external/np/pp/2007/eng/101907m.pdf> (accessed April 12, 2017).

²⁹ OHCHR, "Guiding Principles on Business and Human Rights," 2011, p. 3, http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf (accessed April 12, 2017).