

European Senior Organisation – PES seniors Activity report 2024

As an umbrella organization of socialist and social-democratic senior-organizations in Europe, ESO – PES seniors bring together representatives coming from Austria, Belgium, Czech Republic, Cyprus, Germany, Hungary, Italy, Malta, Netherlands, Romania, Slovenia, Spain and Switzerland.

ESO aims to improve the position of senior citizens in Europe, their access to fundamental rights and their participation in political decision processes. Therefore, we need a fundamental shift in the narrative about older persons and a rights-based approach to ageing. This narrative sees "older persons" as full contributors to society from the perspectives of "active-citizenship, self-determination, emancipation and equality" where solidarity is an indispensable component. That is why ESO attaches great importance to solidarity among all generations.

We take aware the wellbeing of each individual regardless of age. The needs and rights of older persons have to be on the European agenda: building towards an age friendly society, decent income for seniors, addressing the problem of housing and adapted housing, accessible and face to face services in the era of digitalization, the cost and quality of care and healthcare, the problem of ageism and discrimination and the disrespect of human rights of older people.

To this end, ESO will represent the interests of senior citizens and their organizations in the European governing bodies. ESO contributes to the public debate on ageing, inter-generational solidarity, consumer protection, social security and economic protection (pensions and allowances), housing, health-care, care and long term-care and communicates its position in the most effective way possible, e.g. by participating actively in the consultation-initiatives from the European Commission, participation in AGE-Europe Platform and in the PES. Lastly, we promote and safeguard the social, cultural and economic interests of senior citizens in Europe and strengthen senior citizens' participation and active involvement in society.

2024, where we stand as an organization

ESO, towards full recognition as a member of the PES family? Old is not "out"

Since a few years we experience in the PES and in the socialist family, an increasing interest in seniors and their specific needs. We are happy to participate in several working groups organised by the policy unit from the PES and into the coordination group. We are also **glad to work together with the policy unit in the PES secretariat after reinforcement with a new staff member who, among other things, would also focus on intergenerational solidarity**. We do appreciate this involvement and working together.

Since the PES Congress in 2023, ESO – PES-seniors is mentioned explicitly as the Senior-network of the PES in its statutes. In 2024 we have also invest in our contacts within the our S&D group in the European parliament and in our Foundation for European Progressive Studies (FEPS). We are happy with the involvement from FEPS in the draft from our multi-annual working programme 2024 – 2029.

Despite this, there is still much work to be done. As we have asked for several years, we want be recognized as a full member of PES, to have the right to participate in the PES Presidium, in the same way as other sectorial organizations: PES-women, YES, Rainbow-rose and our Foundation for European Progressive Studies (FEPS). We reiterate asking to reinforce our cooperation towards a full recognized sectorial organization of the PES and to have access to the PES-presidium on the same foot as other sectorial organizations. We regret – despite several demands – that our PES-presidency don't find any time to discuss this issue with us.

The biggest obstacle to full membership seems to be the fact that ESO – PES seniors only cover 13 countries and that we need more member organizations from unrepresented countries. **The problem** is that a number of national parties do not, or no longer, have special departments, branches, organizations or working groups for their older members. Therefore, we ask the parties from member-states, which are not yet active in ESO, to participate in our organization. It is very disappointing that we only got 2 responses to our request to all parties: Cyprus and the Italian PSI. So we were able to add 2 new organizations during 2024.

But above all, the lack of interest of the many parties makes us think about how our socialdemocratic movement deals with its older militants. Older persons are also committed citizens and militants, who count as active participants in decision-making and policy-making processes. Moreover, as the number of older persons steadily increases, older militants need more attention to help to attract voters for the socialist and social democratic movement.

On the other hand, ESO-PES seniors regret the lack of coordination between sector organisations in our family. We reiterate our demand for more attention to activists and sector-organizations in PES. Therefore, we are asking explicitly for more coordination and deliberation and regular contacts. We are glad to cooperate within our common PES family with YES, PES-women, Rainbowrose and the FEPS.

ESO – PES-seniors as umbrella organisation from social democratic inspired senior-organisations.

ESO run completely on a voluntary basis.

ESO – PES-seniors is full member from the AGE-Europe platform, the most representative overall organization for older persons. We are represented in his board and general assembly and participate in several working groups. In 2024 we have done our input in the AGE manifesto for the European election. We facilitate the contact within our family in the European parliament and support their demand for an Intergroup Europe for all ages into the European parliament. We continue to organize our proper activities, more specific with our half-yearly seminars and we increase the number of general assemblies and board meetings thanks to the digital tools. 2024 was the year of the European elections with - for us as socialists and democrats as leading political force on the left, a heavy challenge to counter the shift in society to the right and the far right. We supported our respective parties. **Our ESO Manifesto for the European elections 2024 was actively distributed at the PES electoral Congress from Rome in March 2024**.

However, these actions have meant that we have done little with what we noted in our 2023 annual report as one of the most important challenges: "the so-called depoliticization of civil society organizations, which applies in particular to the Scandinavian countries, the Flanders region in

Belgium and now also Austria. In these countries, social-democratic and socialist-oriented organizations were depoliticized, either to meet new government funding requirements or in an effort to attract new members. Although there is little to argue against opening up our grassroots organizations, this will have consequences for the link between these organizations and their party and with the social-democratic family. We must therefore look for new forms of cooperation, representation structures in the light of a growing gap between civil society and politics and the needs of seniors to participate from their ideological point of view in the preparation and implementation of policies that concern them.

We should discuss this item internally and within our political family and in larger society.

Actions to tackle our challenges

ESO contribution in European elections and in policy-making activities

To strengthen our relationship with PES, ESO president Jos Bertrand participated in the **PES** coordination team meetings, the Social Europe Network meetings and the PES working group meetings on economy and finances.

We actively contributed to PES election program for the European elections. **Contributions, several proposals and feedback were prepared by our member-organizations representatives.**Our ESO contributions refers to our own ESO-memorandum for the European election that we drafted in 2023 and finalised early 2024. We participate also with a delegation to the PES electoral Congress in Rome on March 1, where we distribute on our proper ESO-information desk our ESO-Memorandum for the European elections.

Our president participates also in a debate between ESO – PES-seniors and ESU, the umbrella from christian-democratic senior organisations in Europa, organised by AGE-Europe on April, 18.

Our member-organisations were also involved in **the European election campaign** in their own countries.

In Germany, the Federal Executive Committee of the SPD 60 plus visited more than 30 cities on a round trip in a VW bus: with an information stand in the morning, if possible, a visit to an NGO in the afternoon and a lecture "Without Europe there is no state to make" or "Be mindful - all generations in view" in the evening. The information stand includes a wheel of fortune with the chapters of the election program, a three-dimensional installation on the wealth tax (bar chart) and a garden fence for a "conversation over the garden fence".

In Malta, Veterani Laburisti represented by our vice-president Anthony di Giovanni, met all Labour MEP candidates in one-to-one meetings, and also sent them the ESO Manifesto as well as a handout on the language to be used with regards to older persons.

In Spain, PSOE Mayores participate in a campaign for active ageing, promoting a project "a Europe for all ages".

Switzerland was unable to participate directly in the campaign for the EU elections. However, a quarter of the Swiss resident population is entitled to vote in the EU. There are 2.3 million people living in Switzerland who hold an EU passport. As the opportunities to participate depend on the electoral laws of the national country of origin, the SP-Switzerland has launched a broad-based information campaign to inform people about the procedures for voting in the various countries of origin and to encourage voters to take part in the EU elections.

In the Belgian Dutch speaking community in Flanders and Brussels, our President was asked by his parti Vooruit, to support the election campaign on the electoral list. This gave him the opportunity to conduct a specific election campaign specifically aimed at seniors. Together with MEP from Vooruit, Kathleen Van Brempt, our Flemish member-organisations S-Plus and ABVV Senioren together with Vooruit, organises a well-attended seminar on Europe and seniors-policy on March 15. During the campaign, we were given the opportunity to present our memorandum in more than 20 senior activities. Our member organisation ABVV-seniors also organised 4 discussions with old trade unionists and activists with our president.

In our campaign, we explained why Europe is important for seniors and where social democrats make the difference: adapted and affordable housing, access to care, age-friendly cities and communities, full participation in all aspects of society? In other words: How can Europe help cities and municipalities; regions and states help to improve their senior policy? More investments in social services and adapted housing, criteria for age-friendly cities, villages and communities, promotion of good public transport in rural and urban areas.

We plaid for important changes in the narrative about seniors: Seniors are a very diverse group, what unites them is the need for recognition, as active citizens, as full participants and as actors in policy. As older people, we want to help shaping the future: yes, we are the witnesses of the past, but also the actors in the present and the co-builders of the future with our children and grandchildren and for the generations that will come after them. Older persons are resilient, self-confident citizens able to make decisions that affect them. Older persons are not a disappearing generation even if some may be in need of care and support.

After the elections of 9 June, we evaluated the results together with representatives from our member organisations. As social democrats, we can be proud of the result. Despite the shift to the right and to the fascist far right, we managed to maintain our position. However, difficult times await us, given the clear shift to the right and the extreme right in the European Parliament and in a number of Member States.

Parliament. We made ourselves known by email to all the members of our S&D group. We had a meeting with the new coordinators of the EP committees on social affairs and employment, Estelle Ceulemans, and of the EP committee on civil liberties, Birgit Sippel, in which we explained our expectations and programme points for their areas of responsibility. We also had a meeting with Gabi Bischoff, vice-chair of the S&D group responsible for the coordination of social policy. We met Idoia Mendia, our MEP from the PSOE, who offers herself as a contact person for the seniors organisations and who seriously committed herself for the creation of an intergroup "Europe for all ages" in the European Parliament.

Together with AGE we were trying to <u>mobilise MEP for the proposal for the EP intergroup</u>. A campaign was launched on Oktober, 2 in the European parliament. We were very disappointed that we not found enough support for the proposal. Instead of an intergroup on ageing and intergenerational solidarity, the right wing in the parliament, supported by the far right, succeed with their proposal for an intergroup on "demography" based on a very conservative vision on ageing. Since the European civil society of the ageing organisations is not prepared to cooperate with this intergroup, we will now work on our own interest group on ageing. AGE has asked Idoia Mendia to take the lead in this.

After the elections, we transformed our ESO Memorandum into <u>a ESO multi-annual programme</u> <u>2024-2029</u>. Based on 4 pillars ("old is not out", access to fundamental rights, age-friendly habitats,

investment and management), we define 8 working points for the next 5 years: The recognition of older people as full citizens, Fight against discrimination and ageism, A UN convention for older people; A full income for all; Guaranteed access to care and health care; Age-friendly cities and communities; fight against digital exclusion and exclusion from services; Investing in age equality. You can find our multi-annual programme as annex to our annual report.

This multi-annual programme will form the framework for our political actions during the coming legislature. The multi-annual programme was created thanks to the input of the representatives of the member organisations in consultation with AGE-Europe and the highly appreciated input of FEPS.

In 2024, we also continued our <u>action on digital exclusion and access for non-digital citizens to</u> <u>essential services (financial services, social services, etc.).</u> Together with AGE and the European consumer association BEUC, we were involved in the preparation of the informal ministerial council on consumer rights under the Belgian Presidency and we attended the informal consumer summit organized by the Belgian Presidency and the European Commission on April 18 in Brussels.

We also supported the initiative set up by several Brussels civil society organisations in setting up a **European call for a moratorium on the digitalisation of services and the obligation to maintain face-to-face services**. A call that we signed, together with AGE-Europe. In doing so, we participated in the presentation of "Code du numerique - que le numerique s'adapte à l'humain et non l'inverse" on April 22 in Brussels.

Activities and conferences

ESO was very present in the PES-Congress in Rome ESO on March 1 2024. We regret that we were not able to organize our own fringe meeting in the margin of the Congress, as we did in all precedent PES Manifestations. Unlike other sector organizations, ESO works solely on volunteers and we are not familiar with the professional network into the PES. Hence our repeated request for more coordination between the sector organizations.

Unlike previous years, we did not organize a central activity around **April 29**, the European Day of Intergenerational Solidarity.

On **November**, 5 we organized our semestrial seminar in Blankenberge on the finalisation from our **multiannual action programme 2024-2029**. We were happy to have an input from Marie Klein Hitpass from the PES-staff, Maciej Kucharczyk, secretary general from AGE and Maria Joao Rodrigues, President from FEPS. As the seminar coincide with the hearings from the nominated commissioners, we regret to have no one representation from our S&D group on the Parliament into our Seminar.

Representations outside

ESO remained a full member in **AGE European Platform**. Here, we also endeavour to defend the rights of older people in Europe. We were active in the AGE Board and general assembly. We also placed our own priorities on the AGE agenda: decent income and adapted housing and care, age friendly cities and communities and solidarity between generations, monitoring the access to fundamental and human rights, dualization provoked by digitalization from services. We worked with AGE Europe on a memorandum for the European elections and established contacts to key actors in our PES family. We had interesting exchange of views with the team from the S&D group responsible for relations with civil society and introduced AGE-Europe to our own PES staff. We supported the efforts to achieve an EU age-equality strategy

Management activities

ESO organized **2 board meetings and 6 general assemblies in 2024** in order to manage the operation of ESO. Early 2024, we held a midweek seminar for the board in order to discuss the organisational aspects from ESO. Subsequently, we had a greater number of general assemblies with the aim of strengthening the substantive work through increased input from representatives of the member organisations.

The intention is to involve the representatives of the member organisations better in the substantive functioning of our organisation and to give them a clearer function as a link between our umbrella organisation and their member-organisations. In doing so, the board would concentrate on the management of the organisation such as the organisation of the activities, the communication, the financial aspects. This discussion has not been concluded and the election of the new board, foreseen for the end of 2024 has been postponed until our general meeting in the spring of 2025. There were also several on-line consultations and contacts on the organization from the secretary between President and Secretary general; and also with the financial unit from the PES

Overview interventions and meetings

Name of meeting	Date	Location
ESO Board-seminar (Blankenberge – Floreal)	11 - 13	Blankenberge
	January	
PES Coordination team	18 January	On-line
ESO General assembly	19 January	On-line
AGE - ESO – contact EP	24 January	Brussels
FEPS	24 January	Brussels
PES economical and financial network	13 February	Brussels
Contact with PVDA Ouderen-netwerk	22 February	Breda
ESO informal GA on Memorandum	26 february	On-line
ESO General assembly	1 March	Rome (HQ PSI)
Contact with PSI – demand from PSI-seniors for ESO	1 March	Rome
membership		
FEPS – S&D group "countering the far right"	1 March	Rome
PES electoral Congress (with ESO stand – distribution ESO	1 March	Rome (stand ESO)
2024 electoral manifesto)		
Presentation ESO Manifesto 2024 – Vooruit S-plus ABVV-	15 March	Brussels (European
Senioren		Parliament)
AGE (digital Euro)	28 March	On-line
Preparation Informal consumer summit – (Belgian	2 April	Brussels
Presidency)		
AGE debate ESO – ESU on the European Parliament election	18 April	Webinar AGE
Informal Consumers Summit (Belgian EU Presidency – EC)	18 April	Brussels
Launch European digital divide declaration	22 April	Etterbeek
AGE Debriefing OWGA (UN-Open-ended working group on	3 June	On-line
ageing)		
AGE General Assembly	10 – 12 June	Leuven
ESO Board Meeting	24 June	On-line
ESO GA	25 June	On-line
ESO GA	28 August	On-Line

23 September	Brussels
23 September	Brussels (EP)
24 September	Brussels (EP)
2 October	Brussels (EP)
2 October	Brussels (EP)
10 October	On-line
14 October	Brussel (AGE HQ)
4 November	Blankenberge
5 November	Blankenberge
19 November	Brussels
13 December	On-line
17 December	On-line
	23 September 24 September 2 October 2 October 10 October 14 October 4 November 5 November 19 November 13 December

Brussel, March 2025 Jos Bertrand President ESO – PES-seniors



ESO (European Senior Organisation) - PES-seniors

On Facebook: https://www.facebook.com/EuropeanSeniorOrganisation/

What about European Senior Policy?

In the aftermath from European Elections from June, 9 2024, European Union enters in a new five years period. A new Parliament, a new European Commission, new power-divisions.

ESO has draft his "ESO memorandum for the European elections 2024" and strongly support the AGE-Europe Manifesto 2024. After elections, it seems us important to transform our memorandum into a multi-annual action programme, being a roadmap for the next years for our political action. It contains 4 pillars and 8 working points and will be further elaborated where necessary at our seminars and actions in the coming years.

In our political action we will work in strong collaboration with

- our partners in our European social-democratic family: the S&D group in the EP, the
 PES group in the COR, our Party of European Socialist (PES), the Foundation for
 European Progressive Studies (FEPS) and the sector organisations in PES (PES-Women,
 YES, Rainbowrose);
- in the civil society at European level, in collaboration with AGE-Europe platform, FERPA, Solidar;
- and last but not least, with *our member organisations*, where we want to give European themes a stronger presence as they increasingly impact the daily lives of our older citizens.

Multi-annual Programme 2024 - 2029

Introduction.

The contribution of older persons to society is largely unrecognised. According to a European Commission report (2018) the size of the European Silver Economy is estimated at €3.7 trillion. It continues to grow and is expected to contribute over €5.7 trillion to Europe's economy by this coming year. The 60-plus segment is the fastest-growing consumer group in the world (WHO 2022) and the increasing demand for goods and services create more jobs and revenue. One fifth of persons aged 65 to 74 in the European Union participate in formal volunteering (Green Paper on Ageing 2022). This valuable participation in the economy of older persons, even if not renumerated, is considerable. However, the contribution of older people is not adequately captured in the standard measures currently in use. Our governments and the European institutions must go 'beyond GDP' in order to develop a more comprehensive approach to measuring prosperity and well-being.

To ensure older people's autonomy and quality of life multidimensional and multilevel responses are needed.

Therefore, the European Senior Organisation, together with AGE Platform Europe, is asking for an **EU Age Equality Strategy** that encompasses the challenges and opportunities of aging holistically, setting a comprehensive agenda, and providing policymakers with tools and recommendations for measures and actions, to be implemented at European level and by Member States to advance the rights of older people.

First Pillar: Old is not "out"

ESO advocates for a fundamental shift in the narrative about older persons and strives for a rights-based approach to ageing. The dominant conservative discourse narrows down the view of the "elderly" as mere "care and pension dependent persons."

A shift to the narrative is needed that sees "older persons" as full contributors to society from the perspectives of "active-citizenship, self-determination, emancipation and equality", and for which "solidarity" is a necessary component.

1. Recognition of older persons as full citizens and actively participating in policy and decision-making.

ESO advocates for the full-participation and involvement of older citizens in politics and policy-making. The recognition of older persons as emancipated and active citizens requires organisational structures within the national political parties that involve directly older party members and senior citizens organisations in decision-making structures and advisory bodies.

ESO actively promotes the setting up of a European Parliament Intergroup for 'Europe for all ages', that provides a platform between civil society and MEPs for the development of policymaking and initiatives.

ESO also advocates for **public funding of civil society organisations that work** for awareness-raising, participation and education of their target-groups.

2. Non-discrimination and fight against ageism

An intergenerational pact should be based on intergenerational solidarity bringing together all generations, promoting more equality and inclusion, combating unwanted loneliness and exclusion. ESO advocates for an action programme against ageism and discrimination on age and for promoting intergenerational solidarity.

ESO calls for the reopening of the discussion on the Commission Proposal for a Council Directive on implementing the principle of equal treatment outside the labour market,

irrespective of age, disability, sexual orientation, ethnicity or religious belief. Such a Directive provides a comprehensive protection against discrimination in key areas of life.

We recommend the intersectionality and mainstreaming of age equality in all European Union existing strategies such as those in relation to equality between women and men, LGTBIQ+, migrants and different minority groups.

Better mainstreaming of "ageing" as a touchstone for the development of new policies can be achieved by setting up a specific service within the Commission.

Second Pillar: Fundamental Rights

3. UN Convention for Older Persons

ESO strongly supports the **UNECE** initiative for a **UN** Convention on the Rights of Older Persons and urges the European Union and Member States to actively consider the elaboration of this Convention. Support from the European region is essential for this Convention to come into being.

We need to ensure that citizens have access to these rights in accordance with Article 25 of the European Charter of Fundamental Rights. This requires systematic monitoring and ESO calls for the reinforcement and extension of the scope of the EU Agency for Fundamental Rights (FRA) in Vienna with a specific mandate to monitor the access of older persons to their fundamental rights.

ESO also advocates the establishment of regional and national agencies with a low access threshold where seniors or their representatives can seek support and advice about access to their rights.

4. Adequate income

ESO calls for a European framework for access to a minimum income (including pensions) above the poverty line. In 2019, 22% of EU mobile citizens were at risk of poverty and social exclusion against 37% of third country migrants. In the coming years, they may face higher risks of old-age poverty due to shorter careers within the EU. (Green Paper on Ageing 2022).

We also call for European measures to close the pension gap between men and women. The risk continues to be higher for specific groups such as women who tend to earn less, have shorter, less linear careers, work part-time and take on more unpaid care responsibilities. Women's pensions in the EU are on average 29.5% lower than men's.

We also call for the consideration of measures that support access to lifelong learning and education, reskilling and upskilling, mental and physical wellbeing, making work less stressful, especially towards the end of a professional career.

5. Access to care and health services.

ESO appreciates greatly the work done by the former Commissioner on Social Affairs Nicolas Schmit on the setting up of a European Care Strategy. Within the framework of the **European Equality Strategy**, we will strive to open a reflection on the creation of an "**European care guarantee**" that supports Member States and Regions in care-policies and investment in care-services and facilities.

We also call for urgent reflection on a European labour market policy in the care and health sector and advocate a European curriculum for care professions that guarantees good practice, working conditions and remuneration for employees in this sector.

We appreciate the work that has been done in combating the COVID19 crisis and the period since, and ask that efforts to achieve a European health union continue unabated.

Third Pillar: Age-friendly Habitats

6. Promoting Age-friendly Cities and Communities

ESO support strong social and cultural movements for the **re-invention of our Cities, Towns and Villages** with the perspective of age equality.

Age-friendly cities and communities contribute to enhanced inclusion and connection between people. For this reason, ESO advocates the European Union adhesion to the WHO programme "age-friendly cities and communities".

Even though the local and regional authorities are the ideal level for the realisation of age-friendly cities and communities, the European Union can make a substantial contribution to the realisation of the objectives in many policy areas. These can range from the conditions for obtaining European subsidies, European procurement rules, the establishment of standards and labels for products and services, standards for the construction of public places, for accessibility that give priority to vulnerable persons, and for the development of policy for public transport and mobility.

ESO welcomes the attention paid to housing by the European Commission, as demonstrated in dedicating a Commissioner responsible for this sector. However, it is expected that this Commissioner is also given the necessary administrative tools and support to do so.

Within this mandate, we ask for specific conceptual focus on "building for life" and "adapted housing" for older persons based on the principle of age equality, as well as providing a framework for redesigning the habitat conducive to a better quality of life and an enhanced community life, making the streets and open spaces more accessible for all ages.

ESO also supports the concept of the 'ten-minute city' wherein all the essential services are within a short walking distance from each other.

7. Digital exclusion and exclusion from services.

ESO advocates a radical rethinking on digitalisation and a recognition that digitalisation may lead to exclusion if not the dramatic dualization of our societies. Indeed, digital exclusion may form serious obstacles for many citizens, especially the most vulnerable, making it difficult to obtaining the services and resources to which they are entitled. This is not a phenomenon that needs investment and can be solved by entirely through education and training.

ESO advocate an in-depth reflection on the Digital exclusion and ensuing lack of access and calls for a moratorium on the further digitalisation of services.

Face-to-face service provision must remain the basis of all service provision; digitalisation can contribute to strengthening this face-to-face service provision.

ESO calls for legally binding regulation that oblige service providers and public authorities to offer non-discriminatory face-to-face services in line with consumer protection regulations and taking into account the Services Directive.

Fourth Pillar: Financing and Governance

8. Investing in Age Equality

ESO calls for an age equality perspective in the debate for the forthcoming Multi-annual Financial Framework in the context of the demographic realities;

ESO calls on the European Union to budget for adequate investment for such systems that ensure age equality in the provision of goods, services and the habitat and to sustain older people's autonomy at all levels.

ESO also calls for equalisation funds aimed at overcoming territorial gaps.

ESO advocates for **investment at European and national level to foster a favourable national context for working in the care sector** and to improve the working conditions and skills of formal and informal carers, often women.

ESO looks forward to the **European Development Bank investment schemes that support habitat** redesign and affordable housing.

ESO calls the European Union and Member States for specific support programmes to national, local and regional authorities, which are often responsible for providing, commissioning or overseeing long-term care services.

Ageing has consequences for the financing of the social systems and services in the Member States and regions. This requires a reform of the financing at Member States level and a rethinking of European economic and fiscal coordination, and of the tax systems in the direction of fiscal justice.