



Human Rights Budgeting

1. Introduction

This e-info tool gives an overview on the experiences made with human rights budgeting by governmental and non-governmental initiatives. These initiatives aim to make public finance more participative and transparent, based on human rights obligations or, rather, by fulfilling human rights obligations: limited resources should be allocated and spent in such a way that they contribute to support marginalised or disadvantaged groups.

The focus of this e-info-tool is on budgeting initiatives that have explicitly used human rights standards (e.g. the right to health), and those initiatives that intend to support the rights of specific population groups (e.g. women or children). In addition, the info-tool demonstrates how participatory budgeting on the local level can contribute to the realization of human rights.

What this e-info tool wants to achieve:

- to introduce human rights budgeting as an instrument adding value to development cooperation, and
- to give fresh ideas to development practitioners in the fields of public finance, good governance, decentralisation, and support to civil society.

In terms of development policy, the e-info-tool shows innovative options to

- strengthen cooperation between public administration and civil society,
- support horizontal accountability of partner institutions;
- clarify certain human rights obligations on the national, regional and local level and in different sectors.



2. What is Human Rights Budgeting?

The ratification of international human rights treaties obliges states to respect, protect, and fulfil the civil, political, economic, social, and cultural human rights contained in the treaties. Human rights budgeting is a particularly powerful instrument to monitor whether a state or its decentralized authorities and institutions use the available resources (including those of [international cooperation](#)) accordingly. Article 2 (1) of the International Covenant on Economic, Social, and Cultural Rights ([ICESCR](#)) obliges a state to use „the maximum of its available resources with a view to achieving progressively the full realization of the rights recognized in the ... Covenant by all appropriate means...“ Similar provisions are found in the Convention on the Rights of the Child ([CRC](#)) and the Convention on the Rights of Persons with Disabilities ([CRPD](#)).

Overview: Which human rights have been used in budgeting initiatives?

- Right to an adequate standard of living ([ICESCR](#), art. 11);
- Right to the enjoyment of the highest attainable standard of physical and mental health ([ICESCR](#), art. 12);
- Equal right of men and women to the enjoyment of all human rights (art. 3 in the [ICCPR](#) and [ICESCR](#), Convention on the Elimination of All Forms of Discrimination Against Women ([CEDAW](#));
- Right to education ([ICESCR](#), art. 13);
- Rights of children ([CRC](#));
- Right to take part in the conduct of public affairs ([ICCPR](#), art. 25);
- Right to information ([ICCPR](#), art. 19 (2)).

Human rights budgeting aims to orient the national and/or local budgets towards the realization of human rights. This implies two steps:

- analyse the budget with respect to human rights obligations,
- influence budgetary allocations to better realize human rights.

Ideally, at the end of the process, allocations and expenditures are audited and monitored with respect to the outcomes anticipated.

The basis for the analysis of the status-quo and the desired results are the rights contained in the international human rights treaties. Most of these have been ratified by Germany and its development partners. The UN expert committees monitoring the implementation of the treaties (the so-called treaty bodies) have interpreted most human rights in so-called [General Comments](#). These define the substance – or core elements - of each human right and give guidelines to put them into practice.

Core Elements of the Right to Education

Availability

- Functioning educational institutions in sufficient quantity, availability of educational material, free primary education, qualified teachers and adequate payment

Accessibility

- Financial and geographical accessible educational institutions, free primary education

Acceptability

- High quality form and substance of education, culturally relevant and appropriate to students

Adaptability

- Flexibility of education, able to adapt to the needs of and changes in a society

Abridged from: [CESCR-Committee](#), General Comment 13 (1999)

There are similar interpretations for the [right to adequate housing](#), the [right to water](#), the [right to adequate food](#), the [right to health](#), the [right to work](#) and the [right to social security](#).

The core elements defined in the General Comments can be used as a basis to assess whether allocations are sufficient and adequate to fulfil human rights obligations.



Such an analysis usually looks at the relative weight of specific items in the budget: if, for example, a state spends a disproportionately high amount for modern hospitals in the cities and respective high-tech equipment while access to primary health services in rural areas – where a majority of the population may live - remains underfinanced.

Next to the General Comments, there are other reference materials helpful for human rights-based analysis. Among them are the country specific [Concluding Observations](#) and human rights relevant [indicators](#), both issued by the treaty-bodies. The latter capture the status of implementation of specific human rights, and many are based on MDG indicators.

In addition to examining the status of human rights implementation in the budget, a human rights analysis considers how the budgeting process and actual spending account for key human rights and good governance principles, namely transparency, accountability, participation, and non-discrimination.

Checklist for a human rights analysis of the budget

Planning of expenditures

- Do allocated budget items (e.g. subsidies) reach right-holders in need and most vulnerable?
- What is the relative weight of expenses for the implementation of human rights obligations (e.g. improving access to essential services for persons and groups without access) compared to other expenses, e.g. for the military?
- Are some population groups favoured directly or indirectly by allocation policies?
- Do budget allocations serve to reduce existing discrimination?

Budgeting process

- Does the population and civil society have access to timely, intelligible, and comprehensive information on budget allocation and spending?
- Are there possibilities for the population and civil society organizations to influence the process?

Monitoring and auditing

- Which institutions hold the public administration to account and are the monitoring and auditing results publicly available?

Revenue analysis is a necessary complement to budget analysis. It may cover the different types of taxes as well as revenue from natural resources and from international cooperation. Human rights budgeting supports transparent, efficient and fair taxation and the fight against corruption. [NGOs](#) and [bilateral development cooperation](#) have made important contributions to achieve this.

Influencing the budget

Influencing the budget can take place during four phases of the budget cycle:

- drafting by the executive,
- debate and passing of the budget by the legislative,
- implementation by the executive,
- auditing by the legislative and specialized audit institutions.

Technical Cooperation can offer advisory services on all levels and during all phases. [Civil society organisations](#) have good lobbying opportunities during the legislative debates, be it before the budget is passed or when the audit is discussed.

Human rights budgeting usually employs a mix of strategies. Among those are:

- advise parliaments, their committees, local councils and audit institutions,
- strengthen public finance skills in ministries and local governments;
- support capacity development of civil society organisations, particularly in representation of marginalised groups; as well as
- support a critical public debate on the budget, in the media and by public hearings.

Devising alternative budget allocations - and thus policies - is generally an important instrument in budgeting work. Thus, it can be



calculated how much a state can and should spend to fulfil, for example, the right to free primary education. In doing so, hidden or long-term costs of human rights-relevant budgetary decisions become transparent – for example those accruing from the discrimination of women, the lack of preventive health care, or from discrimination in educational opportunities.

Why Human Rights Budgeting?

Realizing human rights is an independent goal of development policy (cf. BMZ, [Development Policy Action Plan on Human Rights 2008-2010](#)) and as such binding for development cooperation. In addition, human rights are of instrumental value. They secure human freedoms and capability to choose and act, be it in the political, the economic or social sphere. This is a prerequisite for the development process to be inclusive and beneficial and empowering to all. A human rights perspective transforms exclusion and discrimination from a moral issue into a legal one - that is into an infringement or violation of human rights. Such an approach concentrates on the root causes of poverty, and thus also strengthens not only poverty reduction but also mainstreaming specific issues in development cooperation, namely gender equality and good governance.

The human rights-based approach provides added value to public finance reform since human rights offer clear-cut criteria on how to set priorities for budget allocation in specific sectors. Human rights also offer guiding principles for the budgeting process as such (participation, accountability etc.). In addition, referring to internationally acknowledged, nationally ratified, and legally binding standards provides development cooperation – and local civil society – with additional discursive power when debating national reforms in public finance. Referring to freely chosen hu-

man rights obligations entailed in the ratified international treaties also supports partners' ownership of development strategies and supports horizontal accountability in partner countries.

Human rights are particularly helpful when budgetary decisions need to be taken within a given sector, e.g. when deciding which investments in water and sanitation are to be given priority and for which population groups. When deciding on budgetary allocations between sectors, for example whether one should allocate more for primary education or for health, human rights still offer some guidance:

- Policy-making needs to be participatory, transparent and inclusive,
- When working for the fulfilment of one human right this may not lead to retrogression with respect to what has been achieved in the fulfilment of other human rights.

Overall, human rights formulate qualitative standards which enrich quantitative development goals like the [MDGs](#), and thus contribute to maximum pro-poor development impacts.

The relationship between international human rights and domestic legislation

International human rights treaties obligate ratifying states to translate the international obligations into the constitution and domestic legislation. How is done, differs from one legal system to the next. Furthermore, human rights treaties oblige states to develop policies and to take measures to enforce the specific national legislations issued in accordance with international obligations. Institutionalizing remedies for violations and non-enforcement is part of this process.

Translating human rights obligations into national law is a prerequisite for national possibilities to claim human rights – which, in turn, is key for holding domestic institutions to account.

Together with partner institutions, development cooperation, and in particular technical cooperation, should check national legislation for its human rights conformity. If legislation conforms to international human rights standards, human rights-based development cooperation may refer to national standards. If domestic laws are not in conformity to



international obligations or are not enforced, development cooperation should support partner countries to adjust legislation and/or improve enforcement. In this case, public finance reform or budget work should be framed in terms of international human rights standards.

3. Approaches and Initiatives in Human Rights Budgeting

Current [budget initiatives](#) attempt to further the implementation of

- specific human rights, for example the right to health or adequate housing;
- human rights for specific groups of right-holders, for example women, children and/or persons with disabilities.

Participatory budgets on the local level do not yet relate to human rights explicitly. However, as sketched out above, they may contribute to strengthening key human rights principles, like participation and transparency, by focussing on the quality of budget planning and spending. In what follows we introduce experiences from all three forms of budget initiatives.

Using the Budget to Implement Specific Human Rights

Successful Human Rights Budgeting: Reduction of [maternal mortality in Mexico](#)

In cooperation with grass-roots NGOs, the Mexican think-tank *Fundar* analysed maternal mortality rates in different provinces and communities and came to the following results:

- Between 1990-2003, maternal mortality was at 6.2 and there were no adequate allocations in the national budget to reduce it.
- How allocations for health were spent discriminated against poorer parts of the population. The health status of mothers' from these groups was worse.

Fundar used their finding to lobby for the realization of the right to health and, in particular, for adequate budget allocations for emergency obstetric care.

In the end, a number of reforms were implemented:

- Spending was increased by US\$ 50 millions (2003) for a national programme to reduce maternal mortality;
- The Ministry of Health decided in 2005 to make emergency obstetric care a national priority.

Both reforms were decisively influenced by *Fundars`* calculations on the financial viability of providing emergency obstetric care.

The Center for the Implementation of Public Policies for Equality and Growth (CIPPEC), an Argentinian think tank, followed a similar approach with respect to the right to education. CIPPEC tracked public expenditure for education systematically. They achieved a more thorough enforcement of a national law providing for higher allocations for education. The Tanzanian NGO Hakikazi likewise uses public expenditure tracking, and applies it across different sectors.

Using the Budget to Implement Human Rights for Specific Right-Holders

All individuals have human rights. But some persons and groups of person are particularly vulnerable to exclusion, discrimination and other violations of human rights (e.g. women, ethnic minorities, persons with disabilities). Others have specific needs for protection, e.g. children. This is why there are treaties in which human rights are further specified for particular groups of persons.

Specifications of Human Rights

- Convention on the Elimination of All Forms of Discrimination against Women ([CEDAW](#))
- Convention on the Rights of the Child ([CRC](#))
- International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families ([ICRMW](#))
- Convention on the Rights of Persons with Disabilities ([CRPD](#))



- In addition, the International Convention on the Elimination of All Forms of Racial Discrimination ([ICERD](#)) is often used to protect rights of minorities and indigenous peoples; the ILO [core labour standards](#) are helpful for the protection of labourers' rights at work.

When budget allocations are made, no population groups may be directly or indirectly discriminated against, and allocations must support equality of opportunities. This implies taking into account special needs and removing barriers, e.g. those preventing linguistic minorities from accessing the educational system. Temporary special measures may also be helpful since they contribute to achieving equality for discriminated groups, e.g. quota for women or additional resources for disadvantaged neighbourhoods.

Women's rights have been the first to be addressed by budgeting initiatives. Accordingly, there is a large number of [experiences](#) with gender-responsive budgeting, and corresponding [instruments](#). Gender-responsive budgeting analyses the impact of the projected allocations on gender equality and suggests alternative, fair allocations if necessary.

By now, gender-budgeting is in use [world-wide](#). For example: the [Tanzania Gender Networking Programme](#), founded in 1993: They found the budget process to be opaque, undemocratic and male-dominated. Over a period of years, they convinced line ministries to adopt a stronger focus on women's rights. Gender equality and gender responsive budgeting were established as cross-cutting issues in the PRSP consultations. The initiative was supported by [UNIFEM](#). The GTZ project [Gender-oriented Fiscal Policy](#) supports similar processes in Latin America.

Gender Budgeting: [Lessons Learned](#)

- Integrate the gender budgeting exercise in the main budget planning process, don't establish a parallel structure;

- Look pro-actively for cooperation with civil society;
- Set clear and specific outcomes to be achieved by gender budgeting; those outcomes should have obvious and measurable value added;
- When working with expenditures, also look at revenues and revenue generation.

The first explicit human rights budgeting initiatives for specific groups of right holders started in the mid-1990s. The protagonists were civil society groups in South Africa, and they focussed on children's rights. In addition to the Convention on the Rights of the Child ([CRC](#)), they used the [Concluding Observations](#) by the [treaty body](#) that monitors the implementation of the CRC in ratifying states. This Committee on the Rights of the Child regularly requests ratifying states to increase the resources dedicated to the realization of children's rights.

In Ecuador, a national dialogue with a number of stakeholders focused on child rights-based budgeting. The dialogue contributed to a more participatory approach in policy-making. It also resulted in a sizable increase in public social spending, immediately beneficial to children. Among the outcomes were the introduction of a school meal scheme, an increase in the rate of immunizations and school enrolment rates as well as a reduction in child labour. Among others, [UNICEF](#) supported the process. The non-profit [Institute for Democracy in South Africa](#) is another example for child right budgeting. The organisation issues regular reports analysing the national and local budgets with respect to South Africa's obligations under the CRC.

Participatory Budgeting Initiatives: Their Contribution to Realizing Human Rights

There are a number of initiatives aiming at citizen participation, transparency, and accountability in the budgeting process. While most of these initiatives do not refer explicitly



to human rights standards, they have an important contribution to make to realizing human rights.

Starting in Latin America in the late 1980s, there have been several initiatives on participatory budgets. Citizens participated in planning, implementation and auditing of the budget on the local level. By now, there is a number of [experiences](#) and modalities for implementation of these initiatives, which are usually called participatory or citizen-budgets. German Technical Cooperation by GTZ has supported the design and implementation of many of these initiatives.

A particularly prominent example for citizen participation comes from the Brazilian city [Porto Alegre](#). A [study](#) from 2000 records the results of this initiative: Access to water and sanitation increased considerably (from 80% to 98% respectively from 46% to 85% of all households), annual road construction in poor urban neighbourhoods exceeded 30 km, and school enrolment rates doubled. It was mainly poor households and neighbourhoods who benefited from the public investments.

In other Brazilian and [Latin-American cities](#) citizens have urged local governments to introduce similar processes, and by now there are a number of success stories even in [Europe](#).

Participatory budgets are thus a useful instrument to institutionalize citizen participation with respect to local public finance. Development Cooperation supports these initiatives in the context of decentralisation programmes in many countries to support good local governance.

It is obvious what participatory budgeting can do for the realization of human rights: it gives practical meaning to key human rights principles – such as participation, transparency and accountability. If they additionally focus on disadvantaged groups and non-discrimination, participatory budget initiatives can also sup-

port equality of opportunities and empowerment.

Increased discursive power and legitimacy is the main value added of a more explicit human rights language and orientation in participatory budgeting. Being explicit about human rights clarifies that citizen participation and their access to information are not only elements of good governance but internationally acknowledged and nationally ratified human rights obligations. More explicit human rights language may also support the long-term, sustainable institutionalization of participatory budgeting.

4. Conditions for Success

Human rights budgeting implies a political approach to economic and fiscal processes, and is demanding in terms of public finance and human rights expertise.

With due consideration to the differences between countries and experiences described above, one can still distil some conditions which need to be in place for human rights budgeting to be successful:

- A willingness of relevant political and administrative actors to open up the political system, to reform public administration and to implement human rights obligations in a participatory manner;
- Acceptance of the rule of law and meaningful democratic participation; an independent judiciary, which may enforce the right to information, is an added plus;
- Willingness of government and civil society to cooperate for a specific common goal;
- Existence of civil society organizations, with the potential to mobilize the population and initiate broad networks.

But even under ideal socio-political circumstances, there remain a number of challenges for human rights budgeting initiatives, whether they relate to the analysis of the budget or the

planning process. The most common challenges, for civil society organisations and state institutions alike are:

- [Lack of access to key budgetary data](#);
- Extra budgetary revenues, e.g. from [natural resources](#) or [foreign aid](#);
- Lack of access to tax-relevant data;
- Lack of statistics, disaggregated by grounds of discrimination;
- Lack of spending discipline or lack of transparent spending habits, due to corruption or mismanagement;
- Lack of technical capacities to analyse, implement and audit the budget.

Another challenge relates to the human rights discourse itself: human rights are interdependent and indivisible, that is of equal importance. However, interest groups in the political sphere are of unequal strength and influence: some may push successfully for certain topics or the rights of certain groups, and the rights of others get sidelined. Negotiations with respect to the budget thus need to be transparent, participatory and inclusive and must aim for a fair socio-political consensus. For development cooperation this implies supporting capacities for budgetary work of those in charge in state institutions (e.g. parliamentarians, auditors, and financial administration) and a broad array of strategic civil society actors.

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