



Selected Resources

Public Finances and Human Rights

Human rights in German development policy

BMZ Strategy and Guidelines on human rights in German development policy

The cross-sectoral strategy affirms the central role of human rights in German development policy and contains binding requirements for the implementing agencies; the Guidelines provide guidance on the incorporation of human rights standards and principles, including gender, in programme proposals.

- BMZ Strategy (2011):
http://www.bmz.de/en/publications/type_of_publication/sstrategies/Strategiepapier305_04_2011.pdf
- BMZ Guidelines (2013), see in particular Annex pp. vi-vii:
http://www.bmz.de/en/zentrales_downloadarchiv/themen_und_schwerpunkte/menschenrechte/Leitfaden_PV_2013_en.pdf

BMZ (2010), Human rights in practice – Fact sheets on a human rights-based approach in development cooperation

Collection of 2-page fact sheets that explain what the human rights-based approach in development cooperation means in general and for all priority sectors of German development cooperation. The fact sheet on democracy, civil society, public administration and fighting corruption can be found on pages 24-25.

- http://www.bmz.de/en/publications/topics/human_rights/BMZ_Information_Brochure_7_2010e.pdf

BMZ Strategy (2009), Promotion of good governance in German development policy

This Strategy refers to human rights law and its fundamental principles on several occasions, especially in Chapter 5.

- http://www.bmz.de/en/publications/type_of_publication/sstrategies/konzept178.pdf

BMZ Strategy (2014), Good financial governance in German development policy

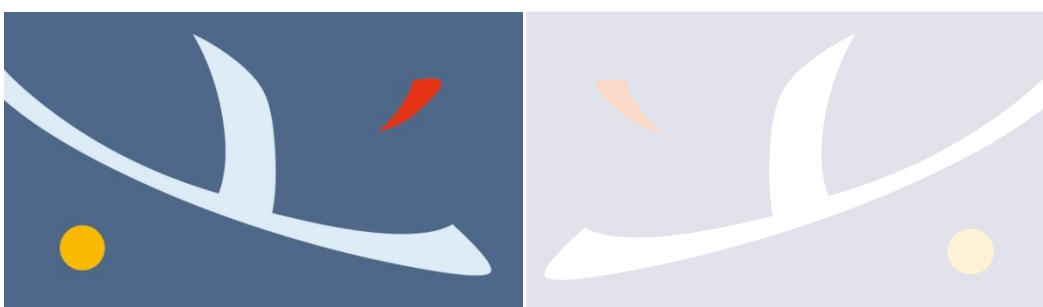
- http://www.bmz.de/de/mediathek/publikationen/reihen/sstrategiepapiere/Strategiepapier343_04_2014.pdf (in German only)

United Nations reference documents and resources on public finances

International Covenant on Economic, Social and Cultural Rights (ICESCR), Article 2 (1), on international cooperation to progressively realise the rights enshrined in ICESCR

“Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and cooperation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures.”

- <http://www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx>



UN Committee on Economic, Social and Cultural Rights (1990), General Comment No. 3 on ICESCR Article 2(1), the nature of states parties' obligations

The treaty bodies, committees of independent experts established under the UN human rights treaties, issue "General Comments", authoritative interpretations of the provisions of the treaty. The CESCR, through General Comment No. 3, has interpreted Article 2(1) in respect to states parties' obligations under ICESCR.

- http://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=INT%2fICESCR%2fGEC%2f4758&Lang=en

UN Guiding Principles on extreme poverty and human rights (2012)

Adopted by the Human Rights Council by consensus in resolution 21/11.

- http://www.ohchr.org/Documents/Publications/OHCHR_ExtremePovertyandHumanRights_EN.pdf

UN Special Rapporteur on extreme poverty and human rights

- Website:
<http://www.ohchr.org/EN/Issues/Poverty/Pages/SRExtremePovertyIndex.aspx>
- Report on fiscal policy, revenue-raising and human rights (A/HRC/26/28, 2014):
<http://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session26/Pages/ListReports.aspx>

UN Independent Expert on the effects of foreign debt and other related international financial obligations of states on the full enjoyment of human rights, particularly economic, social and cultural rights

This website contains the reports of the Independent Expert whose mandate was created in 2008 by the UN Human Rights Council to study the effects of foreign debt on the realisation of human rights.

- <http://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/IEDebtIndex.aspx>

Further publications on public budgeting and human rights

GTZ/ German Institute for Human Rights (2010), Human rights budgeting

The information tool explains how human rights standards and principles can be used in budgeting processes and what their additional benefit is. It is illustrated by various governmental and non-governmental initiatives. The tool intends to give practical

ideas of the use of human rights to those working in the fields of public finance, public administration and good governance.

- http://www.institut-fuer-menschenrechte.de/fileadmin/migrated/tx_commerce/e-info-tool_hr_budgeting.pdf

Association of World Council of Churches related Development Organisations Europe (APRODEV) (2007), Budgeting human rights

This paper aims to clarify the concept of 'budgeting human rights'. It discusses the potential benefits and challenges of budgeting human rights. The annex provides practical examples of organisations working on human rights budgeting as well as further literature and websites.

- http://www.aprodev.eu/files/Development_policy/DevRBA/budgeting_human_rights-Jan%202007.pdf

Friedrich-Ebert-Stiftung (2008), Social and human rights budgeting – budget monitoring, participatory budgeting and human rights

This conference report summarises the results of an international workshop organised by Friedrich-Ebert-Stiftung (FES), Global Policy Forum Europe, Social Watch and Terre des Hommes, where civil society organisations, especially from the global South, presented their human rights budgeting initiatives.

- <http://library.fes.de/pdf-files/iez/global/06029.pdf>

UN Food and Agriculture Organisation (FAO) (2009), Budget work to advance the right to food: "Many a slip..."

Although focused on the right to food, this publication sets out a methodology for using budget analysis on issues affecting a range of rights: identifying risk situations, analysing the government's budget (revenues, allocations, expenditure tracking, impact) in relation to the right to food, and developing a claim and budget strategy. Part two contains case studies from India, Brazil and Mozambique.

- http://www.fao.org/fileadmin/templates/righttofood/documents/RTF_publications/EN/5_toolbox_Budget_guide.pdf

ActionAid International (2011), Just and democratic local governance budgets – Revenues and financing in public service provision

The target group of this handbook entails civil society organisations and field workers at the local level. ActionAid takes a human rights-based approach. The publication provides helpful practical information and guidance on budgets, revenues, taxes and tax justice. Moreover, it broaches the topic of fiscal decentralisation and the dilemma in terms of limited independent space for planning and implementation plans.

- http://www.actionaid.org/sites/files/actionaid/budgets_-_revenues_and_financing_public_service_provision_-_hrba_governance_resources.pdf

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Office of the UN High Commissioner for Human Rights (OHCHR, 2012), Human rights indicators: A guide to measurement and implementation

The OHCHR has undertaken to translate universal human rights standards into indicators that are contextually relevant and operational at country level and that can help promote and monitor the implementation of human rights. These indicators at policy, process and outcome level can serve to analyse budgets and guide budget decisions.

- http://www.ohchr.org/Documents/Publications/Human_rights_indicators_en.pdf

Websites on public budgeting and human rights

International Budget Partnership website

This web space promotes budget analysis as a tool for strengthening human rights advocacy. Furthermore, useful guides for implementation and information on budget work around the world are collected on the website. The International Budget Partnership also compiles the Open Budget Index.

- <http://internationalbudget.org/budget-analysis/sectors-issues-demographic/human-rights/>

ESCR-Network, Budget analysis and economic, social and cultural rights

ESCR-Net in partnership with Dignity International, Fundar – Centro de Análisis e Investigación, the International Budget Project and the International Human Rights Internship Project,

developed the first “Linking and learning programme on budget analysis and economic, social and cultural rights”. It aims to provide human rights practitioners with the necessary skills to understand and analyse budgets in order to strengthen human rights advocacy.

- <http://www.escr-net.org/docs/i/430934>

Center for Economic and Social Rights – Social justice through human rights (CESR), Rights in crisis

This website looks into the consequences of the financial crisis on human rights, and addresses ways to incorporate human rights into the responses. In addition, it contains a list with further relevant publications.

- <http://www.cesr.org/section.php?id=139>

For an up-to-date summary of recommendations to further readings, see in particular the following link:

CESR (2014), Advancing fiscal justice through human rights – An overview of CESR’s publications

This overview covers publications that promote human rights alternatives to fiscal austerity. It refers to numerous articles that address, amongst others, unjust fiscal policies in the context of political transition, fiscal accountability and a framework of fiscal justice.

- <http://www.cesr.org/downloads/CESR.fiscal.justice.publications.pdf>

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