



## "Social and Human Rights Budgeting"

- Budget Monitoring, Participatory Budgeting and Human Rights -

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## Background:

Raising taxes, duties or fees may promote or violate human rights. Tuition fees at public schools or state universities can violate the right to education. A tax system that neglects gender issues could possibly violate women's rights. In contrast, governments and parliaments can also promote human rights through budget allocation, i.e. by increasing the share for social sector spending. In recent years, civil society organisations (CSOs), particularly in the South, have launched initiatives to examine national budgets with regard to human rights and gender issues. Under the keywords "Human Rights Budgeting" or "Gender Responsive Budgeting", they have been analysing whether fiscal policies promote or violate civil and political, economic, social and cultural rights, as well as women's and children's rights.

One day before the 60th anniversary of the Universal Declaration of Human Rights, the *Friedrich-Ebert-Foundation*, *Global Policy Forum Europe*, *Social Watch* and *terre des hommes* invited CSOs from the South to present their human rights budgeting initiatives at an international workshop in Berlin.

## 1 Translating Human Rights into the National Budget

If you want to protect human rights, you need to engage in economic and fiscal policies. This insight is at the origin of human rights budgeting initiatives. Democratisation and decentralisation after the end of the Cold War as well as a stronger emphasis on good governance by policy actors have resulted in an increased integration of human rights perspectives into macroeconomic policy.

Yet it remains an open question as to how human rights such as the right to food or the right to education can be translated into something tangible like the national budget. First, it is difficult to integrate a specific human right into a budget because human rights are interdependent and relate to each other. Second, it is controversial to conceptualise a minimum core content of a human right for practical purposes because there is a risk of reducing the original broadness this particular right implies. Third, it is problematic to define maximum available resources for the realisation of a human right. Fourth, you need to develop suitable indicators and benchmarks since not every aspect of a human right can be quantified. Fifth, CSOs must be able to dig into the budget processes.

Moreover, in some countries the budget cycle is on the verge of becoming more and more affected by donor interests. With an increasing share of Official Development Assistance (ODA) provided in form of budget support, governments in many Southern countries are no longer only accountable to their own parliaments, but to foreign donors as well. In the case of Honduras, the government even pleaded with the parliament not to propose changes to its budget plan because it had taken months to find an agreement with international donors. Thus, it is questionable whether human rights budgeting represents an effective tool for making govern-

ments accountable – an enormous challenge for human rights budgeting initiatives.

Nevertheless, the Social Watch Report 2008 stimulated national coalitions to stand up to this challenge and analyse the relation between the economy and human rights in their respective countries. They did it from very different angles. Some civil society initiatives focused on the regulatory framework; others addressed policy incoherence between trade policies and human rights. Various initiatives sought to enhance the transparency of the budgeting process while others focused more on participatory budgeting, gender budgeting or the budgeting of specific rights. An important approach discussed was *frontloading*, i.e. to look at the draft budget *ex ante* instead of analysing the adapted budget *ex post*. How much should be allocated e.g. to primary education in order to meet human rights criteria?

Civil society experiences from India, the Philippines, South Africa and Argentina illustrate how budget analysis and advocacy from a human rights perspective can be done in practice.

## 2 India: Taking in the Poor and Marginalised

In India, the *Centre for Budget and Governance Accountability (CBGA)* engages in budgeting initiatives for marginalised groups in society: Dalits, i.e. people of low caste still discriminated against, tribals, women, children and inhabitants of the isolated North-Eastern region. The main role of Indian CSOs is to demystify available budget information. Knowledge is power in a political system in which most people are not able to understand the budgeting process. While data from primary sources is the foundation for good budget work, many important ministries like the Ministry of Finance are not reporting. Thus, *CBGA* is often forced to rely on secondary data.

Despite the lack of data, *CBGA* clearly identifies a large gap between aspiration and reality. India's national budget actually provides for 16% of the total allocation of every ministry in the central government to be spent on Dalits and 8% on tribals. However, there are serious doubts behind the implementation of these schemes. In reality, only half of these percentages are allocated. Therefore, *CBGA* supported Dalit groups in a coordinated boycott of the national budget 2008/9 under the slogan "The Government has stolen our 8%" which attracted significant media attention.

Moreover, the concept of gender budgeting has already been part of the national budget since 1985. However, *CBGA* demonstrated that allocations had been decreasing in recent years to merely 3.6 % of the total budget in 2008/9. Besides, of these low gender allocations only 44.7% had actually been spent. Public expenditures thus only reach 7% of the most marginalised women.

*CBGA* attempts to bring about change by research, budget tracking, capacity building, and advocacy measures. Until now, it primarily engages in *ex-post* analysis, not in *ex-ante* analysis. Thus, it monitors how much is spent for marginalised groups in the actual budget. Projecting how much should be spent in future budgets is a new challenge ahead.

### 3 Philippines: The Alternative Budget Initiative

CSOs in the Philippines are frontrunners with regard to human rights budgeting. Within two years only, the *Alternative Budget Initiative (ABI)* of *Social Watch Philippines* has become a serious and important player in the budgeting process. Based on the Millennium Development Goals (MDGs), it has addressed five major concerns in a comprehensive alternative budget proposal to the government: Education, environment, food and agriculture, health, macroeconomics and debt.

As soon as the President of the Philippines submits the proposed budget to the two houses of Parliament, *ABI's* crafting process gets underway. *ABI* analyses the budget and redistributes expenses according to the five concerns. For example: When two helicopters were allocated to the President's office, *ABI* reduced this number to one and reallocated the rest of the expenses to educational purposes. After the end of the crafting process, legislators are briefed. Then, contact with the media is established and a press conference convened in which the alternative budget is presented to the public. In many cases, *ABI* is in direct contact with the legislators who negotiate the President's budget proposal

in parliament. The ultimate control of the budget process, however, lies with the President who can use his veto power. Then, *ABI's* main challenge is to ensure that the concessions made by Parliament throughout the budget cycle are not revoked.

In 2008, *ABI* was able to present its alternative budget to the Committee on Appropriations which has jurisdiction over all discretionary spending legislation. Since then a resolution has been filed which institutionalises the participation of CSOs in public hearings in the annual budget deliberations – a milestone for human rights budgeting initiatives in the Philippines.

The nongovernment organizations making up the *ABI* consult their constituents, which are people's organizations working at the ground level, to come up with critical data and comprehensive analyses on what is most needed in the budget. For instance, the education cluster's proposals for more school buildings and allocations for teachers' benefits are based on actual research results where serious lack of school facilities as well as poverty experienced by many teachers who do not receive their wages and benefits cause grave implications to the quality of education. The consultation with constituents provide basis for the *Alternative Budget Initiative's* call that government should increase allocations for social development to address under-spending on the Millennium Development Goals (MDGs).

### 4 South Africa: Children Rights Research

The *Imali Ye Mwana (Money for Children) Network* monitors government policies, the national budget and its implementation commitments in eight different southern African countries. Its objective is to increase public resources and their efficient use for the fulfilment of children's socio-economic rights. For this purpose *Imali Ye Mwana's* relies on two key human rights principles as laid down in the Child Rights Convention. It calls upon governments to achieve progressively the full realization of the rights of the child and to undertake measures to the maximum extent of their available resources.

One of the major challenges for the network is the lack of reliable and disaggregated information on children and budgetary expenditures. The existing mistrust between civil society initiatives and government officials makes it difficult for *Imali Ye Mwana* to get access to information law and practices. Furthermore, many CSOs still think that rights budgeting is a very scientific approach and fail to identify a link to their own programmes. Consequently, it is difficult for *Imali Ye Mwana* to promote child rights budget-

ing when it is not even mainstreamed in other civil society initiatives.

*Imali Ye Mwana's* experience shows that child rights budgeting is far more successful when linked to a broader advocacy campaign. For example, strong advocacy work in Zambia resulted in the prioritisation of children's programmes in the national budget and the access to information on disaggregated budget allocations in education, health and welfare and community development. Child rights clubs were established throughout Zambian schools. Thus, even if the members of *Imali Ye Mwana* use different methodologies, they are aware of the importance of networks and alliances for their advocacy work.

The activities of the network also prove that sustainable capacity building initiatives should target both decision makers and beneficiaries. On the one hand, this unveils the potential of children and ensures their ownership; on the other hand, policy makers become aware of children's needs. This is also one reason why *Imali Ye Mwana* plans to focus increasingly on the right to education in its future work.

## 5 Argentina: The Use of Legal Instruments

In Buenos Aires the right to education is far from being granted to all children. Through its budget work, the *Civil Association for Equity and Justice (ACIJ)* fights for a better access of the poor to public education. The programme aims to investigate the socio-economic discrimination and empowerment of the civil society in the slums of Argentina's capital.

In 2006, *ACIJ* discovered that more than 6000 children were not going to school because of a lack of vacancies. Further investigation proved that Buenos Aires was a staging ground for socio-economic discrimination. More than 70 % of the violations of the right to education occurred in the poorest districts of the municipality. An analysis of the city's budget further revealed that the government was allocating and expending less money in the poorest districts.

This provoked *ACIJ* to file a legal suit, using media and video advocacy as well as intense community work. At first, *ACIJ* used the procedure of budget analysis only to obtain a proper diagnosis of the situation. But it quickly developed into a powerful tool, contributing decisively to win the court case. *ACIJ* was so successful with its advocacy work that it was ultimately allowed to participate in the annual budget law discussions of the municipality. Since September 2008 it has been involved in the budgeting process on a regular basis.

But there are huge challenges ahead. Access to the information necessary for budget work remains critical. Public officials must become more aware of the interconnectedness of the budget and human rights. For this purpose interdisciplinary work and creative advocacy strategies are needed in order to raise even more awareness. Additionally, socio-economic discrimination must also be addressed outside of Buenos Aires, where the situation is probably worse, and the inclusion of children into the budgeting process has not yet been realised.

## 6 Learning from the South

Concerning human rights budgeting, CSOs in the South are way ahead of those in the North. But there is a growing awareness of the need to analyse budget from a human rights perspective in the North as well. Feasibility studies both in Europe and Germany clearly confirm the importance of budgeting as a development tool for the inclusion of human rights in the national budget. However, there still exists a certain "paternalistic bias" in the North according to which human rights budgeting is only needed in the South and not in the North. This bias is well reflected in the fact that both the European Union (EU) and Germany actually demand human rights budgeting from EU accession states as well as from development partners such as Afghanistan without doing it at home.

In order to build up a human rights budgeting initiative in Germany, this practice clearly needs to change. German federal states such as Berlin, in which gender budgeting is already seen as an integral element of the budget process, are good examples of what is possible if there is a clear political will. Marginalised groups have to be given the chance to take part in human rights budgeting initiatives in order to talk *with* them and not only *about* them. A German human rights budgeting initiative could possibly function as role model for others. Therefore, it was considered to be important to initiate such a project in Germany.

If implemented, a German human rights budgeting initiative must draw upon the lessons learned in other countries such as India, the Philippines, South Africa or Argentina. Their experiences show that a German budgeting initiative should not just focus on economic, social and cultural rights, but also take into account civil and political rights. It should empower the beneficiaries of its initiative, particularly the marginalised groups in society. Furthermore, it would be indispensable to actively cooperate with people in the ministries and to closely involve the media. Beyond questions of access, a human rights budgeting initiative would need to build up its own capacity to dig into the budget processes. CSOs would

probably have to rely on the expertise of researchers and legal experts to be able to identify human rights violations in their own countries. In this respect, the budget analysis project of Queen's University of Belfast is one initiative that provides excellent groundwork. It has undergone the ambitious attempt to map comparative and international efforts in relation to budget analysis and economic and social rights. Human rights budgeting groups are eagerly anticipating its first report.

## 7 Outlook

The workshop ended with a clear affirmation for human rights budgeting. However, there was considerable doubt on whether this strategy would be realisable in industrialised countries whose societies still regard their human rights performances as ranking quite high. The interest of Social Watch Germany and other civil society representatives to set up such an initiative can thus be seen as a positive starting point that will be further discussed in 2009. The dialogue then needs to reach out to include important stakeholders such as social welfare organisations and trade unions. A German budget initiative will try to identify possible fields of joint activities in order to design a strategy for human rights budgeting in Germany. In this process, German civil society initiatives will continue to benefit from the experiences of their partners in the South.

## Participants

The workshop marked the official presentation of the *Social Watch Report 2008* which highlights how governments promote or violate human rights through their economic and fiscal policies. In the first session, Cornelië Keizer (Equalinrights, Netherlands) and Roberto Bissio (Social Watch, Uruguay) introduced general ideas and concepts. In the second session, Pooja Parvati (Centre for Budget and Governance Accountability, India), Maria Luiz Anigan (Social Watch Philippines, Philippines), Mario Claasen (Imali Ye Mwana Network, South Africa) and Nuria Becú (Civil Association for Equity and Justice, Argentina) shared the different experiences of their initiatives in budget work. In the third session, Marion Böker (State Commission for Gender Mainstreaming Berlin, Germany) and Michael Windfuhr (Bread for the World, Germany) discussed how Europe and particularly Germany can learn from Southern civil society experiences and whether the time has come to launch similar initiatives in Germany.

### More information available on:

boeker-consult: [www.boeker-consult.de](http://www.boeker-consult.de)

Bread for the World Germany: [www.brot-fuer-die-welt.de](http://www.brot-fuer-die-welt.de)

Centre for Budget and Governance Accountability: [www.cbqaindia.org](http://www.cbqaindia.org)

Civil Association for Equity and Justice: [www.acij.org.ar](http://www.acij.org.ar)

Equalinrights: [www.equalinrights.org](http://www.equalinrights.org)

Friedrich-Ebert-Stiftung: [www.fes.de/globalization](http://www.fes.de/globalization)

Global Policy Forum Europe: [www.globalpolicy.eu](http://www.globalpolicy.eu)

Imali Ye Mwana Network: [www.idasa.org](http://www.idasa.org)

International Budget Partnership: [www.internationalbudget.org](http://www.internationalbudget.org)

Social Watch: [www.socialwatch.org](http://www.socialwatch.org)

Social Watch Philippines: [www.socialwatchphilippines.org](http://www.socialwatchphilippines.org)

terre des hommes Germany: [www.tdh.de](http://www.tdh.de)

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