

Budgeting Human Rights



Join the efforts to budget Human Rights

APRODEV Rights & Development Group

Universal Declaration on Human Rights

All human beings are born free and equal in dignity and rights.

They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood...

Everyone has the right to life, liberty and security of person...

Everyone has the right to freedom of thought, conscience, and religion...

Everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing and medical care and necessary social services...

Everyone has the right to education...

Everyone is entitled to a social and international order in which these rights and freedoms can be fully realised...

Content

- 4 1. Join the efforts to budget Human Rights
- 5 2. Budgeting Human Rights: What do we mean?
- 7 3. The potential gains and challenges of budgeting Human Rights
- 9 4. Analysis, examples, a sequence of steps to budgeting Human Rights
- 13 5. Who is committed?

Annex

- 15 A. Examples of costing: Zambia and Mexico
- 17 B. Relevant literature
- 18 C. Organisations and websites
- 19 D. Abbreviations

editor
writing & research
contributors

Niala Maharaj
Erica Wortel, assisted by Esther Miedema
Peter Lanzet (EED)
Michael Windfuhr (Brot für die Welt)
Emma Sydenham (Equalinrights)

design

Guus Bayards

photos

Tim Kuschnerus (EED), cover
Dick Kleinhesselink (ICCO/Kerkinactie), page 3
Tim Kuschnerus (EED), page 4
Barbara Bosma (ICCO/Kerkinactie), page 8
Lilian Peters (ICCO/Kerkinactie), page 14
Michael Jensen (DCA), page 15
Mathilde Poels, page 16

© January 2007

1 Join the efforts to budget Human Rights

Who issues this call?

The Rights & Development Group of APRODEV (Association of World Council of Churches related Development Organisations in Europe) comprises representatives of the policy departments of Brot für die Welt (Germany), Church Development Service [EED] (Germany), Christian Aid (UK), Dan Church Aid (Denmark), ICCO (The Netherlands), Lutheran World Federation (Switzerland-based) and Norwegian Church Aid (Norway).

Why?

- The central importance we give to human dignity compels our agencies to pursue a rights-based approach to development. We value the empowering of rights-holders, those whose rights are disregarded, to engage in political struggles for justice and for an end to discrimination against marginalised and poor people. Within this, we see a role for Human Rights based legal strategies and the use of international human rights instruments.
- Our agencies stress the need to address the structural causes of poverty and injustice, mainly through action and advocacy, and focused on the most vulnerable and those discriminated against on the basis of gender.
- In this struggle, there is need for the development of rights-based strategies and the adoption of a dual strategy of empowering rights-holders as well as challenging duty-bearers.

Background

In April 2006, APRODEV's Rights & Development Group organised an international workshop '*Budgeting the Rights*', in Geneva, which involved partner-organisations from around the world, as well as experts from the Office of the High Commissioner for Human Rights (OHCHR) and the World Health Organisation (WHO). The workshop explored whether the realisation of human rights -economic, social and cultural rights as well as civil and political rights - could be 'costed' and budgeted, and whether methodological hurdles could be overcome. It recommended:

- identification of, and linking with, similar initiatives;
- further research on methodological hurdles;
- pilot projects to develop tools and experience-based knowledge;
- building of capacity and advocacy strategies.

Economic, social and cultural human rights and state obligations have already been well defined. Now, the step to be taken is to address questions of how to determine how much they will cost.

It is necessary and useful to attempt to quantify these obligations, so as to further the realisation of human rights, and bridge the current gap between macro-economics and human rights. The time is ripe for expanding the network. A number of organisations are currently developing and exchanging methods, strategies and tools. We invite you to embark with us on a journey to look more deeply into the challenging issues of budgeting economic, social and cultural human rights, and at the attendant challenges and opportunities. Join us to explore how to cost and budget Human Rights. We are convinced this will strengthen human rights campaigns and advocacy and help fulfil them. If you are interested, please see the references and websites in this brochure.

What you should expect in this brochure?

- Section 2 will clarify 'Budgeting Human Rights' as a concept.
- In Section 3 we discuss the potential benefits and challenges of budgeting Human Rights.
- Section 4 presents more detailed information on defining and costing core elements and establishes the degree to which any particular national budgets caters for meeting the human rights obligations of the government involved.
- In Section 5 we highlight the interest and commitment of *different* stakeholders in budgeting human rights obligations.
- Finally, in the Annex we provide practical examples of organisations working on 'Budgeting Human Rights'. References (relevant literature, websites) are also given here.



The Right to Food of these women in Kenya can be budgeted.

2 ■ Budgeting Human Rights: What do we mean?

Pure utopianism? Is it feasible to calculate the cost of fulfilling for example, the 'Right to Life', 'Right to Health' or 'Right to Water'? Does it make sense to use human rights arguments to pinpoint allocation needs in national and local budgets? How do we look at human rights from the economic perspective?

Unfortunately, budget headings that benefit the most disadvantaged and marginalised groups are often allocated the fewest resources. Other budget lines - such as debt repayment, public-sector wage bills and military expenditures - tend to have prior claims on expenditure than social issues such as health, education, water and housing. To date, there have been only a few practical examples of 'budgeting' human rights. However, we - Aprove agencies - consider it to be fundamental to the realisation of Human Rights for All. We believe it is no longer inconceivable to organise and equip budgets along a human rights perspective, or to look at human rights from a macro-economic perspective. We should experiment and be proactive.

What is 'Budgeting Human Rights'?

Simply put: to include perspectives and costs of realising human rights in the national budget cycle, i.e. in strategy development; planning and budget allocation; spending and auditing. Human rights also need to be included in national policy development.

By ratifying the *International Covenant on Economic, Social and Cultural Rights (ICESCR 1966)*, 153 countries have committed themselves to progressively fulfilling economic, social and cultural rights. Some 152 are party to the International Covenant that sets out obligations on Civil and Political Rights (*ICCPR 1966*).

A government's determination to fulfil its human rights obligations should be reflected in its national budget¹. But, while most national budgets include allocations for health-care and education, budgets are yet to be conceived as part of the fulfilment of governments' obligations regarding citizens' human rights. Human rights advocates therefore need to develop tools to increase pressure for the provision of a core allocation of resources to guarantee that (at least) core human rights obligations are met. Human rights activists, development workers and economists should work together on this interface. They must lobby for policies and budgets that are planned in accordance with human rights obligations. This practical advocacy approach must be directed towards budgeting authorities at all levels as well as other institutions that have influence at local, national and international level (e.g. UN-organisations, World Bank and IMF).

Box 1: Human Rights Treaties and State Obligations

The main human rights instruments:

- Universal declaration of Human Rights (UDHR), 1948
- International Covenant on Civil and Political Rights (ICCPR) and its two Optional Protocols, 1966
- International Covenant on Economic Social and Cultural Rights (ICESCR), 1966
- Convention on the Elimination of All forms of Racial Discrimination (CERD), 1966
- Convention on the Elimination of All forms of Discrimination against Women (CEDAW), 1979; and the Optional Protocol to the Convention, 1999
- Convention against Torture and Other Forms of Cruel, Inhuman or Degrading Treatment or Punishment, 1984
- Convention of the Rights of the Child (CRC), 1989; and its two Optional Protocols
- Convention on the Protection of the Rights of All Migrant Workers and Their Families, 1990

CONVENTION:

Agreement between states related to matters affecting all of them

OPTIONAL PROTOCOL:

Optional document or treaty related to an existing treaty or other legal document

Marrying human rights and economics

Development agencies increasingly aim to promote a human-rights-based approach to development. But 'human rights' and 'economics' are treated as separate areas. Nobel Prize winner Professor Amartya Sen is one of the few economists who have worked on the interface of rights, ethics and economics. Another economist who actively works on this interface is Andy McKay, Professor of Economics and International Development University of Bath.

According to McKay, growth is not an end in itself; *'It is the type of growth that matters; who benefits? What is the distributional pattern and is it sustainable or is it just a temporary boom?... Growth that achieves a significant expansion of freedoms for the poor must be what we are thinking about.'*²

The questions McKay raises are important for both human rights activists and economists. Another important - and hotly debated - question relates to external debt, and the extent to which this impedes the realisation of economic, social and cultural rights in highly indebted poor countries. A finance minister of a poor and over-indebted country might even commit human rights violations by remitting debt services while citizens go hungry. Costing and budgeting will also help in the factoring-in of human rights obligations in national processes aimed at developing the Poverty Reduction Strategy and achieving the Millennium Development Goals.

Core components of Human Rights

A critical step in costing human rights is defining what the core contents of rights are, extracting them from relevant human rights conventions, covenants, optional protocols, treaties and general reporting guidelines. This presents a challenge in itself, and it is further complicated by the overlap between different treaties. When a government ratifies an international human rights treaty, that government assumes three types of obligations. These obligations are known as the obligation *to respect* (i.e. refrain from any action that would interfere with citizens' enjoyment of their rights), *to protect* (i.e. to take action to prevent violations of human rights by others), and *to fulfil* (i.e. to take action to achieve the full realisation of rights).

Still, core components relating to a particular right (e.g. education) or target group (e.g. refugees) can be identified and brought together within a common framework, paving the way to costing and budgeting.

Human Rights treaties and the Millennium Development Goals

Human rights principles guide programming in all sectors, including all development cooperation directed towards the achievement of the MDGs and the Millennium Declaration. Though both the MDGs and the Millennium Declaration have strong affiliations with the human rights framework, there are important distinctions between human rights conventions and such international agreements.

The Millennium Declaration and the MDGs do not for instance, create the basis for international law, nor do they possess the systematic character of human rights laws and thinking, or foresee interlinkages between different components systematically. It is said that the MDGs are more operational and lend themselves better to implementation than human rights. They can be seen as a benchmark for the progressive implementation of ESC-rights. Costing the MDGs - 'estimating their price-tag' - is an important step towards gaining insight into the financial needs required to realise the MDGs. The lessons learned from this process can be very useful in the process of costing human rights (see: Annex A, MDG-costing in Zambia).

1) International Budget Project; Dignity counts (2004). *A guide to using budget analysis to advance Human Rights.*

2) Andy McKay (2006) in: *Human Rights and Poverty Reduction: Realities, Controversies and Strategies* (ODI-meetings series - nr 3: *Reconciling Rights, Growth and Inequality*)

Box 2: Defining a Human-rights-based Approach to Development

Within the United Nations (UN) system, there is a general understanding of the implications of a human-rights-based approach to development cooperation and development programming:

- All programmes of development cooperation, policies and technical assistance should further the realisation of human rights as laid down in the Universal Declaration of Human Rights and other international human rights instruments.
- Human rights standards contained in, and principles derived from, the Universal Declaration of Human Rights and other international human rights instruments guide all development cooperation and programming in all sectors and in all phases of the programming process.
- Development cooperation contributes to the development of the capacities of 'duty-bearers' to meet their obligations and/or of 'rights-holders' to claim their rights.

Source: UN Common Understanding of a human rights-based approach to development cooperation

3 ■ The potential gains and challenges of budgeting Human Rights

Potential gains from budgeting Human Rights

a. Setting priorities and planning

Budgeting would favour the poor because of the nature of human rights, shifting priority, for example, to allocations for universal primary education rather than elite academic schools. Meeting human rights obligations requires careful planning, including financial planning. Budgeting Human Rights has great potential in holding states and other actors accountable for the progressive realisation of rights and providing an overview of what it would cost to fulfil them.

b. Work on 'frontloading'

The question to be addressed here is: how much must be allocated, say, to primary education in order to meet human rights criteria, rather than: Has the right to primary education been progressively realised? Shifting from human rights budget-analysis that is based on hindsight to a 'frontloading' approach is a major new element of the budgeting exercise and presents a challenge for many human rights and development organisations, grassroot movements and donors.

The policy development process would have to be based on prioritising fulfilment of the needs of particularly disadvantaged groups. Financial estimates make this effort concrete and measurable. Considerable work has already been done on developing tools and strategies and we should use existing resources, adapt tools, and make cross-references to ensure consistency in current work. Human Rights actors and development organisations need to engage in proactive costing and budgeting, with the aim to use their projections for advocacy at national and international levels.

c. Human Rights Law as powerful tool

Being an existing body of accepted international standards based on the ratification by states, Human Rights Law provides a comprehensive framework for the legal protection of human dignity and equality, as expressed in the economic, social and cultural aspects (i.e. those elements that are most directly impacted by illegitimate external debt and other forms of economic injustice). It also provides powerful political and moral tools for human rights activism, campaigns and advocacy.

d. Budget analysis and creating awareness of other rights

A side effect of many of these costing techniques, including budget analysis, is that they trigger discussion of other rights - particularly so called *process rights*; the

Box 3: Claimants, Courts and Human Rights

Human Rights create entitlements for people vis-à-vis their governments. These can be legally claimed. In the case of violations of Civil and Political Rights the key reference point for advocacy work is their justiciability before the courts. The economic, social and cultural human rights have a somewhat weaker point of reference for advocacy work, i.e. the resolve of the signatory states to cooperate to progressively respect, protect and fulfil the rights nationally as well as through international cooperation. However, this is useful in holding governments and multilateral institutions like the World Bank or the International Monetary Fund accountable. A rights-based development framework can therefore be an effective tool to demand policy changes through advocacy or litigation. The justiciability or the ratified covenants as such are key. Budget analysis can support this process; the findings derived may be used to lobby for a human-rights-based approach to policy-making and budgeting.

right to information, participation and expression. It is desirable that wider awareness of government obligations disseminates and expertise in claiming rights increases.

Challenges in budgeting Human Rights

a. Challenges in defining and operationalising human rights

The concept of human rights is complex. It takes an effort to translate abstract notions of human rights into something as 'concrete' as a budget, particularly since these rights are indivisible and interrelated. The development of indicators can help resolve this difficulties, but the process of indicator development (and measurement) poses its own challenges.

b. Developing and measuring meaningful human-rights-based indicators

The development of indicators to measure human rights 'compliance' is an important issue. However, not all

human rights can be quantified; financial allocations for the realisation of a specific element of a human right (an indicator) may not always give a clear idea of how well they satisfy the provision of the right or how much they directly benefit people (see Chapter 4, Step 2: Indicators).

c. Collecting and reporting relevant data

Any form of budget analysis requires the collection of data. There is a range of barriers and challenges at this level, primarily relating to access, availability, quality, and level of disaggregation of data. Information on the budget is not always easy accessible; governments use different budgets for different purposes ('operating budgets' and 'capital budgets'). The formats that are used are often difficult to understand, e.g. it is hard to determine what the priorities are and how exactly resources are distributed.

Even when information on allocation is available, some departments may have problems designing and/or implementing programmes, disbursements may be delayed. A Ministry of Finance may make cuts in spending because of shortfalls in revenue or unexpectedly high spending in other departments³.

And all of us know that it is not always about money; combining policies, cooperation and making more effective use of the available funds can also lead to better impact and results.

³) *Budgeting for Women's Rights: Monitoring Governments Budgets for compliance with CEDAW*, Diana Elson, Unifem, May 2006.



4 ■ Analysis, examples, and a sequence of steps to budgeting Human Rights

The objective of the different approaches is to get the costs of the implementation of human rights included in the national budget cycle⁴. This could be for sectoral components, such as maternal health or youth services, or for whole sectors, such as health, education or development. As was highlighted in the previous sections, there are different ways to achieve this inclusion, at different stages in the budget process. The costing exercise requires expertise and sound judgement to apply specific human rights text resources. And, not only economic, social and cultural rights can be costed, but also the violation of e.g. the civil and political human rights.

The sequence of steps to be taken

From the few examples elaborated in recent years, the earlier mentioned international workshop in Geneva in 2006 on *'Budgeting the Rights'* identified a sequence of steps that need to be taken:

1. A budget element of interest is analysed according to human rights criteria and found deficient. An alternative budget is prepared.
2. To do this, human rights text resources are consulted: covenants, special comments and general reporting guidelines, optional protocols and available indicators. They inform about specified safeguards, for instance as shown in the illustrative indicators on the Right to Food or Health⁵.
3. Now, data are collected and cost calculations carried out.
4. The new budget allocation is proposed to replace the existing one.
5. Advocacy strategies and campaigns are developed and implemented based on the divergence between the official allocation and amounts required to fulfil the specific human rights obligation.

Preparatory activities to consider before beginning the costing and budgeting exercise

Firstly, it is necessary to establish which conventions and optional protocols were signed and ratified by the country in question. Based on the different conventions, the *'minimum core content'* of the economic, social and cultural human rights can be identified. Some human rights defenders are refusing this term since it can be seen as reducing a broader understanding of 'adequate housing' or 'adequate food' to the absolute minimum. At this point clarity of ones perspective is important since it determines a radical or a more tempered approach to change. Rights budgeting however, lends itself to both.

Box 4: Core content of the Right to Food

The core minimum content of the right to food, as stated in Art. 11 (2) ICESCR, is the fundamental human right to be **free from hunger**.

According to General Comment 12, the right to be free from hunger is an **immediate obligation** to the member states under the ICESCR. Around this core lies the **Right to Adequate Food**, as stated in Art. 11 (1) ICESCR, which goes further than just being free from hunger.



Given the binding nature of international conventions, it is necessary to speak about *'core obligations'* that states have assumed (see e.g. box 4). It is also more precise to talk about core obligations instead of core content. Core obligation relate to what can be reasonably expected from governments immediately. This is easier to define and measure then to discuss the content of the minimum food or housing requirements, which can only be expected to be met in a process of progressive implementation. The concept of *'progressive realisation'* implies that states should use the *'maximum of their available resources'* for the realisation of the rights.

Key principles of non-discrimination, equality, participation, transparency and accountability should be included in the argumentation⁶. Another entry-point for arguing for the strengthening of human rights may be the national constitution and national laws.

4) Budget-cycle including: Strategy development, planning, budget allocation & revenue, spending and auditing.

5) HRI/MC2006/7, 11.5.2006 Report on Indicators for Monitoring Compliance with International Human Rights Instruments.

6) Human Rights, Health and Poverty Reduction Strategies, Health and Human Rights Publication Series, No.5, WHO, April 2005.

Once these principles and safeguards are considered, the analysis and budgeting processes can begin. The following steps are useful:

Step 1: A budget (element of interest) is analysed

One can start with an analysis of the overall budget and look at the allocation and spending between different budget lines, such as Health, Education and Defence. One could ask if *maximum available resources* are made available and used. Another option is to focus on *specific budget lines*, e.g. those that would comprise the Right to Food, and monitor the policy decisions and allocations related to it.

These cost calculations can be difficult because governments often have several policy alternatives, which all need to be costed in order to compare their budget implications. Sometimes it is also necessary to cost inaction so as to demonstrate that this kind of policy choice will also have future budget impacts.

A human-rights-based approach advocates that any strategy should start by addressing the most serious, the most persistent and chronic, and the most widespread violations and

neglect of human rights⁷. Assessment based on the treaty obligations of a state is your first step. However, other political commitments can also be very useful. Some states have signed or committed to other agreements which provide 'hard figures' that can be used. Lobbyists can examine to what extent governments are meeting pledges made in these agreements while researching human rights fulfilment in the country in question. Examples of important political commitments in relation to the fulfilment of economic, social and cultural human rights are the MDG's, the Abuja Declaration (Organisation of African Unity (2001); 15% of public spending to Health), in 2003 the AU agreed in Maputo to use 10 % of public spending for rural development, and the 20/20 initiative (UN, 1995 Copenhagen; 20% of their public spending and donor contributions to basic social services).

Step 2: Use human rights resources: indicators

Essential to the process of budgeting rights is the use and - if unavailable - the independent conception of specific indicators that explicitly reflect the core obligation of human rights. Indicators should be SMART (specific, measurable, attainable, realistic and timely).

Box 5: Core Concepts

Core content (of a right) / Minimum core content

The meaning of a right; what it guarantees. Controversial concepts adopted by the CESCR to assist in monitoring the implementation of the ICESCR. The core content of a right refers to the entitlement that makes up the right. Minimum core content has been described as the non-negotiable foundation of a right to which all individuals, in all contexts, under all circumstances, are entitled.

Minimum core obligation

Defined in General Comment No. 3 as: state parties have 'a minimum core obligation to ensure the satisfaction of, at the very least, minimum essential level'. 'Obligation' centres on some institution or person responsible for taking action to ensure this minimum is met.

Non-discrimination

The human rights principle that no one can be denied freedom and opportunity to exercise their human rights on the basis of specific characteristics, such as race, religion, gender, nationality, birth, or other status.

Progressive realisation

The degree to which states can develop the protection of human rights over time through use of their available resources (key provision of article 2 of the ICESCR related to a government's obligations with respect to economic, social and cultural human rights). Economic, social and cultural human rights can be achieved progressively, however they cannot reduce the current state of realisation: no backward steps may be taken.

Maximum available resources

This is a key provision of article 2 of the ICESCR related to governments' obligations with respect to economic, social and cultural human rights. Governments must use the maximum of available resources to meet their economic, social and cultural human rights obligations. The availability of resources refers to the resources of society and not only the resources within the current budget. This must be assessed on a case by case basis and the state bears the burden of proving it is using all available resources when this is in dispute. The CESCR has further circumscribed this provision by satisfaction of 'minimum core obligations'.

Source: adapted from Dignity Counts, International Budget Project, 2004

Depending on what one intends to study or monitor, one needs to choose the right type of indicator, i.e. structural, process, outcome or illustrative indicators (see box 6). One can also focus, for example, on specific disadvantaged groups when studying the implementation of measures towards achieving a certain right.

Finally, there should be flexibility regarding indicators, allowing space for individual countries to adapt them to their contexts. Recently, the UN Office of the High Commissioner of Human Rights (OHCHR) developed a list of illustrative indicators for four specific rights:

- Right to Life (ICCPR, art. 6)
- Right to judicial review of detention (Right to Liberty, ICCPR, art. 9)
- Right to adequate food (ICESCR, art. 11) (see box 8)
- Right to enjoyment of the highest attainable standards of physical and mental health (ICESCR, art. 12)

Step 3: Collect data and prepare a cost calculation

In many countries, access to information is difficult. Statistics are lacking or dated, and sources of data providing conflicting and unreliable information. Often, information about budgetary policy debates is considered the preserve of reticent or secretive government officials. To complicate matters still further, disaggregated data - for instance about specific regions, minorities, age or sex-groupings -, which is necessary to identify the most disadvantaged groups, often is not available.

Unfortunately, there are no examples where the cost of implementation of economic, social and cultural human rights were fully calculated, probably because of the complexity of such an endeavour. The use of economic, social and cultural human rights as benchmarks does, however, allow a first example of the positive use of economic, social and cultural human rights in budget-analyses. MDG-costing is in development and methodologies are

being explored (see the example of Zambia in Annex A). These can be of great help in defining cost calculation methodologies. Human rights arguments can make a difference, but activists have to learn the necessary financial and economic language, in order to develop overviews of what their recommendations will cost.

Step 4: The existing budget allocation is compared with the proposed human-rights-qualified budget component

If the allocation is much higher than the one it is meant to replace, lobbyists should identify progressive steps towards its realisation, and point out other budget allocations that are too high or even shrouded or hidden from the public eye.

Step 5: Lobby and advocacy

Findings resulting from budget analysis and monitoring can serve as powerful lobbying tools even *during* the process of gathering information. Once the information is collected, analysed and presented, it becomes necessary to form strategic alliances with other stakeholders. In each government ministry there are 'gate keepers' and 'gate openers'; it's important to identify them and start a dialogue.

The language of budgets is the language of power; it is the Ministry of Finance that sets the agenda. We should learn this language. Complexity shouldn't be a deterrent⁸. We have to fight for the recognition of our perspective. Costing provides a tremendously powerful political tool and offers challenges to the distribution logic that currently prevails.

7) *Human Rights, Health and Poverty Reduction Strategies, Health and Human Rights Publication Series, No.5, WHO, April 2005.*

8) *Helena Hofbauer, IBP / Fundar*

Box 6: Types of indicators

Structural Indicators

Reflect the ratification/adoption of legal instruments and existence of basic institutional mechanisms deemed necessary for facilitating realisation of the concerned human rights.

Process Indicators

Establish milestones connected with state policy instruments to add up to outcomes that can be more directly related to realisation of rights, in order to create accountability and develop the notion of progressive realisation. Process indicators

cover also the quality of the process itself, such as transparency and participation.

Outcome Indicators

Register attainments, individual and collective, that reflect the status of realisation of the human rights in a given context.

Illustrative Indicators

Illustrate the General Reporting Guidelines that each party to the international treaties is expected to provide.

Source: *Turku Experts Meeting on HR Indicators, March 2005 and HRI/MC2006/7*

Box 7: The right to education; defining core obligations through the 4 A's

Education is recognised as a fundamental right. Under human rights standards, governments are obliged to guarantee that education is:

- **Available** (i.e. free and compulsory for all children)
- **Accessible** (in particular, free from discrimination)
- **Acceptable** (focusing on the quality of education)

- **Adaptable** (i.e. education should respond and adapt to the best interests of each child).

The '4-A approach' was first outlined by the Committee on Economic, Social and Cultural Rights in its General Comment No. 13 on the Right to Education.

Source: UNESCO (2004) *Manual on Rights Based Education*

Box 8: Indicators List of illustrative indicators on the right to adequate food (ICESCR, art. 11)

	Nutrition	Food safety and consumer protection	Food availability	Food accessibility
Structural indicators	<ul style="list-style-type: none"> • International human rights instruments, relevant to the right to adequate food, ratified by the State • Period of application and coverage of the right to adequate food in supreme law/ Constitution/ bill of rights • Period of application and coverage of domestic laws relevant to the implementation of the right to adequate food • Number of registered civil society organizations involved in the promotion and protection of the right to adequate food 			
	<ul style="list-style-type: none"> • Period of application and coverage of national policy statement on nutrition and nutrition adequacy norms 	<ul style="list-style-type: none"> • Period of application and coverage of national policy statement on food safety and consumer protection • Number of registered NGOs working in the area of food safety and consumer protection 	<ul style="list-style-type: none"> • Period of application and coverage of national policy statement on agricultural production and food availability • Period of application and coverage of national policy statement on drought, crop failure and disaster management 	
Process indicators	<ul style="list-style-type: none"> • Number of complaints on the right to adequate food received, investigated and adjudicated by the national human rights institution/ human rights ombudsperson/ specialized institution and other administrative mechanisms (created to protect the interests of specific population groups) in the specified period • Net official development assistance for food security received/ provided as proportion of public expenditure on food security / gross national income 			
	<ul style="list-style-type: none"> • Proportion of population below minimum level of dietary energy consumption/ proportion of undernourished population* • Proportion of vulnerable population (e.g. children, pregnant women, aged persons) covered under public nutrition supplement programmes • Coverage of targeted population under public programmes on nutrition education and awareness • Proportion of population with sustainable access to an improved water source* 	<ul style="list-style-type: none"> • The disposal rate/ average time to adjudicate a case registered in a consumer court • Share of public social sector budget spent on food safety and consumer protection advocacy, education, research and implementation of the law and regulations • Proportion of food-producing and distributing establishments inspected for food quality standards and/ or frequency of inspections • Number of cases filed/ decided under food safety and consumer protection law 	<ul style="list-style-type: none"> • Proportion of female-headed households/ other vulnerable groups with legal title to agriculture land • Arable irrigated land per person • Proportion of farmers availing extension services • Share of public budget spent on strengthening domestic agricultural production (e.g. agri-extension, irrigation, credit, marketing) • Per capita availability sourced through domestic production, import and food aid • Cereal import dependency ratio 	<ul style="list-style-type: none"> • Share of household consumption of major food items for vulnerable population met through publicly assisted programmes • Unemployment rate/ average wage rate of vulnerable segments of labour force • Incidence of poverty in the country • Work participation rates by gender and other vulnerable groups • Estimate of access of women and girl child to adequate food within household
Outcome indicators	<ul style="list-style-type: none"> • Proportion of underweight children below age five* • Proportion of adults with body mass index (BMI) < 18.5 	<ul style="list-style-type: none"> • Number of recorded deaths/ incidence of food poisoning related to adulterated food 	<ul style="list-style-type: none"> • Per capita availability of major food items of local consumption 	<ul style="list-style-type: none"> • Proportion of population below minimum level of dietary energy consumption/ proportion of undernourished population)* ** • Average household expenditure on food for the bottom three deciles of population/ vulnerable groups
<p>* MDG indicators; ** or incidence of hunger/ number of meals eaten in a day</p> <p>Source: HRI/MC2006/7, 11.5.2006 <i>Report on Indicators for Monitoring Compliance with International Human Rights Instruments.</i></p>				

5. Who is committed?

Civil Society

First of all, there are many grassroots movements, NGOs and civil society organizations working in the field of budget analysis for human development and human rights. Civil Society in Brazil, South Africa and other countries are cases in point. As stakeholders they must be involved in the elaboration of concrete cases in analysis, costing and budgeting and advocacy strategy building. There are others who work in human rights education, or focus on analysing the human rights situation, legal action. Some collect data from national institutions others monitor and analyse and formulate indicators. In some countries civil society actors have started dialogues with the 'duty bearers' and elaborated 'parallel' reports for submission to the international bodies that monitor state implementation of each of the main treaties. Civil society actors, among them many Churches, often engage in national PRSP-processes, MDG-reports, or are involved in the budget-cycle-process. They proactively work on the formulation of alternatives that support the realisation of human rights. International NGOs support such activities; some even specialised in them, for example, the International Budget Project, Equalinrights, Just Advocates, Realizing Rights and FIAN International (FoodFirst Information and Action Network).

Traditional Human Rights organisations such as Amnesty International and Human Rights Watch are increasingly focusing on economic, social and cultural human rights. More cooperation with development organisations is necessary. And while Churches historically have been critical of Human Rights, today Churches in North and South have become committed to carrying out, support or promote many of these initiatives.

National and Local Governments

By signing the treaties and Millennium Declaration, states have affirmed their commitment to respect, protect and fulfil human rights. They have the primary obligation to ensure the fulfilment of all human rights of all people on their territory. A country assumes the obligation to periodically submit reports to the treaty bodies on the measures it has taken to ensure the enjoyment of the rights provided in the treaties. In addition to the development of (long term) strategies, policies and budgets, states should provide a legal framework and juridical resource mechanism (e.g. ombudsman and national rapporteurs). Budget processes should be transparent, and participatory mechanisms that extend to local levels should be implemented.

A rights-based assessment and framework should not stop at looking into the obligations and responsibilities of national governments. It should also assess the potential

impact of policy measures in one country on persons living in another country, the so called *extraterritorial* obligations. A state should, firstly, not violate rights of persons in other countries either directly through its own policy measures, or indirectly through policy decisions of intergovernmental organisations which it can influence. States should also check that their nationals working abroad do not contribute to human rights violations.

Donors and International Organisations

Many bilateral and multilateral donors have adopted rights-based principles in their policies. Accountability to various stakeholders is an important issue, as is predictability of resource-flows, emphasis on participatory processes, and the inclusion of human rights-based principles in development programs. FAO and WHO have, for example, worked actively on the development of indicators relating to Food and Human Rights and Health and Poverty Reduction Strategies.

Stakeholders on the donor-side also have obligations on the basis of the entitlements they create by setting out to provide services to people, and due to their influence on decision-making processes and resources. In the development debate, extraterritorial obligations are normally discussed as a coherence problem that needs to be solved to create a more development-friendly international environment.

UN system

The UN system has a number of bodies and agencies that are variously mandated to protect and promote human rights. These include:

a. Treaty Bodies

For each of the principal treaties, a monitoring mechanism has been established e.g. the Human Rights Committee (HRC), the Committee on Economic, Social and Cultural Rights (CESCR) and the Committee on the Elimination of Racial Discrimination (CERD). These involve committees of independent experts that monitor state implementation of the provisions of the treaty in question. Each State Party must submit a report regularly. The committee members examine the official report, but also accept 'parallel reports' from civil society sources, so as to balance their examination of the situation in each country. In some cases, individuals can also submit a claim to a treaty body, should they consider themselves a victim of a violation of the international human rights treaty⁹.

b. UN Human Rights Council

The UN Human Rights Council (formerly the Commission on Human Rights) is the UN's principal

inter-governmental policy-making human rights body. It is responsible for tasks such as investigating human rights violations; recommending new human rights standards (e.g. Disability Convention); monitoring human rights standards; and providing advisory and technical services. It appoints Special Rapporteurs or Independent Experts to investigate and promote the implementation of certain rights issues, such as e.g. the Right to Development, several economic, social and cultural human rights such as Education or Food, or the effects of economic reform policies and foreign debt on Human Rights. The special rapporteurs regularly visit countries and report their findings to the Council and the General Assembly.

c. Office of the United Nations High Commissioner for Human Rights (OHCHR)

As part of the UN-system, the OHCHR plays an important role in promoting and monitoring the implementation of human rights. The High Commissioner is the principal UN official with responsibility for human rights. The Commissioner is mandated to promote and protect the enjoyment and full realisation, by all people, of all rights established in the UN Charter and in international law and treaties. The OHCHR is very active in the fields of technical support and research and development. This office works on the relationship between human rights and MDGs, especially their role in, and contribution to, Poverty Reduction Strategy processes.

9) OHCHR folder 'Treaty Bodies'. See for more details: www.ohchr.org/english/about/publications/docs/fs7.htm#introduction.



Annex A: Examples of costing Zambia

MDG Costing in Zambia

Organisation

Civil Society Organisation for Poverty Reduction (CSPR), Jesuit Centre for Theological Reflection (JCTR) and the Catholic Centre for Justice and Peace (CCJDP)

Background

In 2005 CSPR, JCTR and CCJDP jointly carried out an assessment of the costs of achieving the MDGs in Zambia. At the time, the government was developing the new National Development Plan (NDP) and the three organisations recommended that the MDG costing serve as a basis for planning processes such as this one, as well as for the Medium Term Expenditure Framework (MTEF), and for joint Government - donor plans/strategies such as the Joint Assistance Strategy (JAS). The organisations also recommended that savings from debt cancellation be spent on programmes and sectors consistent with achieving the MDGs.

Method

The UNDP-Millennium Project method was the main tool used to assess the financial requirements for realizing the MDGs. Where data was inadequate, the researchers relied on the per-unit cost approach used in earlier UNDP costing studies. Because of data inadequacies, the estimates in the report need to be taken as indicative rather than definitive.

Findings of the Study

- Zambia will need to invest on average US\$ 110 per capita per year in capital and operating expenditures towards meeting the MDGs.
- In line with the UN's 'Monterrey consensus', Zambia will need to expand its domestic resource mobilisation to finance MDG-based poverty reduction strategies. A rising share of these costs will be financed from domestic resources, but still there is a financing gap of up to US\$ 56.7 per capita per year, which will rise to US\$ 60.4 per capita in 2015.

The researchers concluded that both the Zambian government and the donor community would have to double their financing between 2006 and 2015 in order to achieve the MDGs in Zambia.

Use of findings and results

The CSPR used the findings of the study to inform civil society partners and called on government to come up with more realistic cost estimates than those in the (draft) NDP, which fell far short of the minimum required amounts calculated by the researchers. Government responded by saying that their costings in the NDP were not restrictive, but were minimum indicative figures that could be increased subject to availability of donor support.

At present, advocacy regarding the findings of the costing study is ongoing, and CSPR plans to link up with other agencies which intend to support the government in conducting its own costings. Civil society organisations intend to engage both government and the donor community in a series of round table discussions to discuss the different costing estimates and their implications in light of the development of the NDP and MTEF processes, as well as financing mechanisms such as the JAS and the Poverty Reduction Budget Support mechanism.

Further information

For further details on methodology and findings, please refer to the report 'The cost of meeting the MDGs in Zambia' (2005), available at: www.sarpn.org.za/documents/d0001728/index.php



Budgeting education as part of the MDGs is considered a precedence to budgeting the Right to Education.

Annex A: Examples of costing Mexico

The Gap Approach in Mexico

Organisation

Fundar

Background

Fundar has worked on budget-analysis for some years. It became part of the International Budget Project (IBP) in 2001. In 2004 Fundar, IBP and IHRIP produced the first Human Rights and budgeting report entitled 'Dignity Counts'.

Method

According to these organisations, an ability to engage in the budget process can help human rights organisations in various ways, including:

- Measuring and comparing governments' commitments to different policy areas;
- Costing the implications of policy proposals;
- Analysing the impact of budgetary choices on people;
- And assessing the adequacy of funding provided to fulfil international or local conventions and commitments.

Findings of the Study

While the Mexican Government has long pledged commitment to improving healthcare and decreasing maternal mortality, the maternal mortality rate has hovered at about 6.2 per 10,000 for over a decade (from 1990 to 2003). Poor women in rural areas were disproportionately affected.

Via budget analysis, Fundar was able to establish that:

- Resources were not being allocated in the national budget to effectively combat maternal mortality;
- Throughout the country there was a lack of funding for emergency obstetric care.

Use of findings and results

- Fundar and a coalition of other non-governmental organizations met with policymakers to argue for specific funding allocations. They emphasized that increased funds for emergency health care would directly benefit pregnant women, especially those from poorer, indigenous communities.
- This led to an increase of US\$ 50 million in 2003 for a national programme expressly designed to decrease maternal mortality rates.

- The challenge is to ensure that this funding is sustained and that women in the poorest Mexican states are able to benefit from it.
- In 2005, officials from the Health Ministry announced a decision to prioritise emergency obstetric care as a priority in all maternal health programs. This decision was influenced by a *costing exercise* in which Fundar illustrated that providing emerging obstetric care is financially viable.

Further information

For more details: www.fundar.org.mx

'Investing for life: making the link between public spending and the reduction of maternal mortality', Fundar /IBP, Kimberli Keith-Brown (2005).



The national budget needs to fulfil the Right to Health of both mother and child.

Annex B: Relevant literature

Budgeting economic, social and cultural human rights - a useful concept for poverty oriented development cooperation?, Pre-study written for the Church Development Service (EED), Michael Windfuhr, 2005.

Budgeting for Women's Rights: Monitoring Governments Budgets for compliance with CEDAW, Diana Elson, Unifem, May 2006.

Budgeting the Rights: Let's do it! Report APRODEV Workshop, April 2006.

Can civil society add value to budget decision-making? A description of Civil Society budget work; Warren Krafchik, IBP, 2005.

Cultural Indicators for Food Security, Food Sovereignty and Sustainable Development: Conclusions and Recommendations, The 2nd Global Consultation on the Right to Food and Food Security for Indigenous Peoples, September 2006.

Debt Relief as if people mattered, A rights-based approach to debt sustainability, Stephen Mandel, the New Economics Foundation, 2006.

Dignity Counts: a guide to using budget analysis to advance human rights, Fundar - Centro de Análisis e Investigación, International Human Rights Internship Program, International Budget Project, 2004.

Human Rights and Poverty Reduction: Realities, Controversies and Strategies, An Overseas Development Institute Meeting Series, edited by Tammie O'Neil; including: 'Rights and economic growth: inevitable conflict or Common Ground', by Andy McKay and Polly Vizard, March 2006.

Human rights for human dignity, A primer on economic, social and cultural rights, Amnesty International, 2005.

Human Rights, Health and Poverty Reduction Strategies, Health and Human Rights Publication Series, No.5, WHO, April 2005.

Illegitimate debt: Human Rights Approaches and tools in response to debt crisis, Peter N. Prove, LWF - office for International Affairs & Human Rights, Geneva September 2005.

In the Public Interest: health, education, and water and sanitation for all, Oxfam International in association with WaterAid, 2006.

Indicators for Human Rights Based Approaches to Development in UNDP Programming: A Users guide, UNDP, March 2006.

Integrating Human Rights into Development, a synthesis of donor approaches and experiences, Executive Summary, Laure-Hélène Piron with Tammie O'Neil, Overseas Development Institute September 2005.

Overview of MDG-costing methodologies, Antoine Heuty, UNDP consultant.

Promises to keep; Using public budgets as a tool to advance economic, social and cultural rights; Jim Schultz, Ford Foundation and Fundar, January 2002.

Report on Indicators for monitoring compliance with international human rights instruments (HRI/MC/2006/7), International Human Rights Instruments, OHCHR, May 2006.

The cost of Meeting the MDGs in Zambia; research report commissioned by the CSPR, JCTR and CCJDP, Zambia, October 2005.

The right not to be poor; poverty as a violation of Human Rights, Social Watch Research Team, 2006.

What's behind the budget? Politics, rights and accountability in the budget process, Diana Elson, Andy Norton, Overseas Development Institute, June 2002.

Why MES with Human Rights? Integrating Macro Economic Strategies with Human Rights; Radhika Balakrishnan, Marymount Manhattan College, 2006.

Annex C: Relevant websites and organisations

APRODEV agencies

Aprodev

Brot für die Welt

Christian Aid

DanChurchAid

EED / Church Development Service

ICCO

Lutheran World Federation

Norwegian Church Aid

website

www.aprodev.net

www.brot-fuer-die-welt.de

www.christian-aid.org.uk

www.dca.dk

www.eed.de

www.icco.nl

www.lutheranworld.org

www.nca.no

Organisation

CSPR, Zambia

Equal in Rights

ESCR-net

FIAN

Fundar - Centro de Análisis e Investigación

Gender Responsive Budget Initiatives

HLRN

IBP

JCTR, Zambia

ODI / Rights in Action

OHCHR

Realizing rights, the ethical globalization initiative

TNGP, Tanzania

UNDP

Unicef

WHO

website

www.cspr.org.zm

www.equalinrights.org

www.escr-net.org

www.fian.org

www.fundar.org.mx

www.gender-budgets.org

www.hlrn.org

www.internationalbudget.org

www.jctr.org.zm

www.odi.org.uk/rights

www.unhchr.ch, www.ohchr.org

www.eginitiative.org

www.tgnp.co.tz

www.undp.org/poverty

www.unicef.org/rightsresults

www.who.int/hhr

Annex D: Abbreviations

APRODEV	Association of Protestant Development Organisations in Europe
BFDW	Brot für die Welt
CA	Christian Aid
CPR	Civil and Political Rights
CSPR	Civil Society for Poverty Reduction, Zambia
CS	Civil Society
CSO	Civil Society Organisation
DCA	Danchurch Aid
EED	Evangelischer Entwicklungsdienst / Church Development Service
	An Association of the Protestant Churches in Germany
ESCR	Economical Social Cultural Rights
FAO	Food and Agriculture Organisation of the United Nations
FIAN	FoodFirst Information and Action Network
GDP	Gross Domestic Product
HLRN	Housing and Land Rights Network
HR	Human Rights
HRAH	Human Right in Adequate Housing
IBP	International Budget Project
ICCO	Interchurch Organisation for Development Co-operation
ICCPR	International Convention on Civil and Political Rights
ICESCR	International Covenant on Economic, Social and Cultural Rights
ICHR	International Council on Human Rights
IDASA	Institute for Democracy in South Africa
IHRIP	International Human Rights Internship Program
IMF	International Monetary Fund
JAS	Joint Assistance Strategy
JCTR	Jesuit Centre for Theological Reflection, Zambia
LWF	Luthern World Federation
MDGs	Millennium Development Goals
MDRI	Multilateral Debt Relief Initiative
MTEF	Medium Term Expenditure Framework
NCA	Norwegian Church Aid
NDP	National Development Plan
NGO	Non Governmental Organisation
ODI	Overseas Development Institute
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the High Commissioner for Human Rights
PRBS	Poverty Reduction Budget Support
PRSP	Poverty Reduction Strategy Paper
R&D-group	Rights and Development Group
SR	Special Rapporteur
TNGP	Tanzania Gender Networking Program
UN	United Nations
UNDP	United Nations Development Program
Unifem	United Nations Development Fund for Women
WHO	World Health Organisation

*‘Shifting from human rights budget-analysis
that is based on hindsight to a ‘frontloading’
approach is a major new element of the
budgeting exercise’*

Peter Prove - The Lutheran World Federation



Lutheran World Federation



NORWEGIAN CHURCH AID