

## BUDGETING HUMAN RIGHTS

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Voices of the South on Globalization is a monthly newsletter intended to inspire a meaningful North-South Dialogue by raising awareness for global interdependences and by offering a forum for voices from the South in the globalization debate. Each edition will present short analyses or commentaries from a Southern perspective on one particular issue of the globalization process.

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### REMEMBERING THE UNIVERSAL DECLARATION

"If man is not to be compelled to have recourse, as a last resort, to rebellion against tyranny and oppression," says the Preamble to the Universal Declaration of Human Rights adopted and proclaimed on December 19, 1948 by the UN General Assembly, "human rights should be protected by the rule of law." The Declaration that contains 30 Articles should according to the UN serve "as a common standard of achievement for all peoples and all nations".

Some of the salient aspects of the Declaration are:

- 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...

The Universal Declaration can become a reality for the poorest among the poor only if social and economic policies pursued by governments at local, district, provincial, national and international levels take into account the interests of the marginalised sections of the society. Budgets are a critical tool for the purpose. Budgeting human rights means including perspectives and costs of realising human rights in the national budget cycle: in strategy development; in planning and budget allocation; and in spending and auditing.

To date, there have been only a few practical examples of 'budgeting' human rights. However, several initiatives taken in different parts of the world indicate that it is possible to organise and equip budgets along a human rights perspective, or to look at human rights from a macro-economic perspective.

Development agencies increasingly aim to promote a rights-based approach to development. Nevertheless, 'human rights' and 'economics' are treated as separate areas. Nobel laureate 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 at the University of Bath, United Kingdom. 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."

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## 'BUDGETS: AS IF PEOPLE MATTER'

Pooja Parvati speaks about the Indian project

Within twenty-four hours of the budget speech delivered by the Finance Minister, India's Centre for Budget and Governance Accountability (CBGA) prepares a quick response to the Union Budget. On the following day - March 1 - it organises a public event, '*Budgets: As If People Matter*', to raise awareness on where the budget stands vis-à-vis common people and shares its analysis with the panellists and larger audience, says Pooja Parvati

Parvati, the CBGA's expert for gender budgeting adds: "Diplomats, leaders of the civil society, representatives of NGOs, activists and others from very diverse backgrounds have shared the audience seats and listened with great enthusiasm some of the best brains of our country debate the budget in the past years. The event has now become an important event in the democratic diary of India, as put by Yogendra Yadav, the moderator of the session."

CBGA was set up 2002 at the initiative of a number of concerned individuals and organisations, many of which were already engaged with budget work: Development Initiative for Social and Human Action (DISHA) in Ahmedabad, Centre for Budget Studies (CBS) at Samarthan in Mumbai, Centre for Budget and Policy Studies (CBPS) in Bangalore, Social Watch Tamil Nadu in Chennai, and National Centre for Advocacy Studies (NCAS) in Pune.

Many of them felt that what was conspicuous by its absence was an organisation which would do focused work on the Central Government's budget and policies since in a federal structure, allocations made by the Central Government become very crucial as well.

CBGA is a proactive, enabling and learning organisation working towards

- Seeking transparent and accountable governance;
- Building capacity of people to empower them to participate in the democratic process;
- Using research and advocacy to initiate a pro-people and rights based policy environment, equity and distributive justice.

Key objectives of the CBGA are:

- To assess the government's pro-people rhetoric and actual performance;
- To facilitate public discourse on budget and governance issues, encourage citizens' participation and advance the rights of the most underprivileged;
- To initiate public argument to influence government policies for transparent, accountable and pro-people governance;
- To advocate for pro-people, pro-poor and pro-marginalised perspective in budget allocations;
- To demystify the budget and to make it and budget-related documents transparent, user-friendly and readable;
- To build the capacity of social action groups in budget analysis and use of budgetary information.

Spreading awareness about budgets and economic literacy is one of the major activities of CBGA. In order to facilitate this, it undertakes advocacy workshops and

capacity building exercises with partners in different regions of the country. The Centre collaborates with national and international budget groups on issues of budget transparency and accountability.

Engaging with policy makers, legislators, experts and the media to bring about a change for advancing the rights of the underprivileged sections of society is an important and ongoing activity of CBGA. It responds with a rigorous analysis of budgetary allocations and proposals of the Union Budget, within 48 hours of its presentation in the Parliament.

The study of public policies and priorities driving budgets, trend analysis of budgetary allocations and expenditures, and socio-economic indicators are the focus of the Centre's research. The key areas of research are agriculture, rural development, poverty alleviation, health, education, and marginalised sections (dalits, adivasis, women, children, etc).

The newsletter *Budget Track*, published thrice a year, articulates CBGA opinion on relevant developments related to budget and public policy issues in the country.

"Our endeavour at CBGA is to unravel the complexities around budgets and make them understandable to the lay audience. We believe the 'marginalised' matter and seek to redress the balance, which we find at the moment tilted heavily in favour of the socio-economic elite," says Parvati.

Another motivation of the Centre's efforts is to keep up the momentum of scrutinising the policy priorities beyond the short euphoric period, which lasts around the time the Union Budget is presented. Many civil society budget groups across different countries are engaged in finding whether the money allocated has actually moved for the activities / programmes as shown in the budget and whether it has moved in time.

Apart from analyzing the implications of budgetary policy priorities, tracking the implementation of the budgetary proposals, important policy initiatives and developments in the economy are for the CBGA crucial to the process of seeking a change in favour of the marginalised. "Our analysis and research on issues related to budget and important public policies have strengthened our belief that the policy priorities are not neutral to political ideologies and strategies. Many of the budgetary proposals and economic policies are not merely based on technocratic analyses but rather they are deliberate political choices of the Government in power," Parvati told participants of the Berlin workshop. ☑

## ALTERNATIVE BUDGET INITIATIVE

### Maria Luz Anigan tells the Philippine story

With the Alternative Budget Initiative (ABI), NGOs working on social development and economic justice have launched a crusade for a participatory, transparent and accountable budget system, says Maria Luz Anigan, member of the Education Cluster, Social Watch Philippines. They had long been involved in financing, debt and budget advocacy, but independently, with little coordination and focused on specific concerns. In early 2006 they decided to work together to collectively engage in the budget process. The breakthrough started when allied legislators and Social Watch agreed to have a joint initiative to present an alternative budget. The objective was to present a concrete alternative to the budget presented by the President.

Initially the ABI was composed of 22 NGOs (networks, institutions and peoples' organisations) but it has expanded to 48. They are actively involved in various concerns: health, education, children, women, environment, rural development, food, fair trade, debt, poverty, youth, students, teachers and indigenous peoples. Those cooperating with the ABI include a group of legislators who work with the rest in technical working groups (TWG), conduct research and prepare the alternative budget.

ABI adopted the **MDG Framework** in its budget analysis and advocacy. This provided broad support among the grassroots and the general public, as well as among legislators, various government agencies and the UN family. ABI focuses on **five major concerns**: education; health; environment; food and agriculture; macroeconomic and debt. With the help of legislators in ABI, it aims to reclaim the budget as the 'People's Purse'.

ABI employs four strategies one of which is the conduct of **research on sectoral situation, performance, problems and key issues**. These provide the inputs and substantiate the arguments, positions and proposals that the cluster will put forward in its alternative budget. Research also facilitates firming up of the cluster's analysis. Proposals backed by research (data or evidence based) helps build credibility.

Take the case of the education cluster. Apart from building a compendium on basic education indicators it went into studies which have budgetary implications. It conducted a costing study on how much it will take for an out-of-school-youth to finish the 10-month course and take an Accreditation and Equivalency exam under the Alternative Learning System (ALS) that will enable him/her to pursue secondary, post-secondary or tertiary level schooling. The resulting amount was used to compute for a budget that will expand the coverage of the ALS program of the Department of education to reach out to at least 10 percent of the out-of-school youth (600,000).

Another study done was a quick scan of gaps in critical inputs such as classrooms and teachers as basis for demanding additional budget to cope with increasing enrolment.

There was also a study conducted on teacher benefits, including unpaid accumulated benefits to substantiate the proposed budget for a partial implementation of the

Magna Carta for teachers and additional allocation for the immediate medication and treatment of teachers afflicted with tuberculosis.

The education cluster also looked into school fees and other education related expenses borne by the families to serve as basis for estimating additional allocation for the operating expenses (MOOE) of the schools on a per capita basis and the corresponding demand for the abolition of charges made among public school children.

Another strategy employed by ABI is **capacity building on the budget system, legislative lobby, advocacy techniques and communications strategy**. This helps strengthen budget advocacy by developing a pool of budget advocates who are: (1) well aware and understand the budget process; (2) able to monitor and analyse public expenditures along their sectoral concerns; and (3) able to craft and develop alternative budget proposals. ABI held this training in May 2008 and the workshop output is the rough draft of ABI 2009.

Another important strategy is **constituency building** - that is reaching out and consulting on the proposed budget with other organisations from areas in other parts of the country. In crafting the cluster budget proposals, ABI consults its members especially those among the grassroots and coming from different areas/localities.

In the case of the education cluster led by the **Civil Society Network for Education Reforms (E-Net)**, it had consulted with members, chapters and partners from the different provinces ranging from north to south as to what budget items to prioritize and how much should be allocated to these priority items.

A budget workshop was conducted by the education cluster last September. The outputs were discussed and consolidated into one output that served to firm up the education cluster's alternative budget for 2009. This consultation also touches on linking the macro to micro - what does the national budget mean to a villager in a remote area.

**Crafting the 'Alternative' Budget Proposal:** Crafting the alternative budget is done as soon as the President submits to Congress its Proposed Budget (around 3rd week of August). The TWGs start to firm up the analysis and specific budget proposals for their respective concerns. *(Continued on page 6)*

## MAKING THE BUDGET WORK FOR EDUCATION

Mario Claasen reports his findings

Governments around the world committed themselves in the year 2000 to improving human development in the areas of health, education and gender equality. The Millennium Development Goals (MDGs) and the Education for All (EFA) goals were key targets set and committed to by governments to ensure that their citizens had an improved quality of life by 2015 - and specifically that children would have access to quality education. These two international commitments hold all signatories, both developed and developing country governments, accountable for the achievement of these targets within the agreed time frame.

A report researched and written by Mario Claasen of the Institute for Democracy in South Africa (IDASA), on behalf of the Commonwealth Education Fund, explores a range of innovative education budget work initiatives from Bangladesh, Ghana, Kenya, Malawi and Uganda, where civil society has monitored and challenged their governments over education expenditure in order to hold them accountable for commitments to EFA and the MDGs.

The report examines the significance and impact of civil society budget initiatives by drawing on interviews and focus group discussions with a range of education stakeholders, including education coalitions, government officials, non-governmental organisations (NGOs), teaching staff and school pupils; and by reviewing research reports and budget manuals developed by civil society organisations (CSOs).

The majority of the projects took place during the budget approval and budget implementation phases of the budget cycle. In each of the five countries, CSOs worked at both the national and district levels, making use of budget analysis, budget tracking and budget advocacy methods in their work, often combining methods to ensure that their work had optimum impact.

### Budget analysis

In Malawi, CSOs used research generated from budget analysis to support their advocacy campaign. CSOs carried out pre- and post-budget analyses of the national budget as a foundation for their budget advocacy and district-based budget tracking. The findings from these initiatives were used during different phases of the budget cycle to influence government expenditure and to make the budget accessible to a wider group of stakeholders with an interest in education.

### Budget tracking

Budget tracking was clearly a key component of budget work across all five countries. CSOs have engaged in monitoring the resources allocated to schools to verify if they were spent as planned. Where there has been a policy of decentralising education service delivery to the district level, CSOs have sought to make head teachers and school management committees more responsible for planning and school budgeting.

In Uganda, budget tracking efforts have focused on child-led monitoring projects and anti-corruption efforts in the education sector. Corrupt district education officials, head teachers and building contractors have been

exposed for misappropriating public funds. In Ghana, community scorecards have been used to track school budgets and to assess education service delivery. This has established a dialogue between service providers and users, enabling PTA and school management committees to participate in the education system.

### Budget advocacy

In Kenya, information generated at the local level through budget tracking was used to inform national level advocacy. This was also the case in Bangladesh, where a parliamentary education caucus was established to advocate for increased resources to be allocated to the education sector. Public forums were held at district level with education beneficiaries and parents, and findings from budget analysis used for lobbying efforts in parliament.

Details of the innovative work outlined here are explored fully in the five country case studies, which discuss the processes by which budget work was implemented and the factors that contributed to the success of budget initiatives in each of these distinct country contexts. The report titled *Making the Budget Work for Education*, concludes with an analysis of the achievements and challenges that were common to budget work programmes across all of the countries, and draws out key lessons for other CSOs.

One of the principal challenges encountered across the five countries has been gaining access to budget information from government officials. Often, there have been delays in answering requests for information, and in some cases the information has not been relayed at all. In many cases it was found that communities had been asked to explain why they needed the information, resulting in a number of exchanges before access was granted.

Despite more opportunities opening up for CSOs to engage in budget processes, a common challenge is that they still find it difficult to participate in the budget process at an early enough stage to guarantee that their work can have the intended impact. Civil society participation in the process often does not take place until the budget has already been agreed by the government. Therefore, when CSOs are eventually offered the opportunity to participate, the results of their attempts to influence the budget do not become obvious until the following financial year. Many CSOs feel that they have no involvement in the formulation of the budget, as the executive controls this stage of the budget process. ☑

## ENSURING EQUALITY AND JUSTICE

### Nuria Becú shares Argentine experiences

Whether it is about ensuring access to primary education, providing drinking water to small communities or challenging candidates for the post of a city auditor, Argentina's Civil Association for Equality and Justice (ACIJ) has been in the forefront, ensuring that equality and justice is recognised as the norm also for the smallest of communities.

ACIJ is a non-partisan and non-profit organisation that offers space to citizens to jointly work on proposals, obtain training and thus converge their enthusiasm to build a more just and equitable society, says Nuria Becú.

The organisation was founded in early 2002 by a group of youths committed to the development of the country, strengthening of institutions, respect for the Constitution and law enforcement, and at the same time, worried about social inequality, corruption and lack of transparency that affect the country's democracy.

Within a short span of life as an institution, ACIJ has achieved a tangible impact. It hopes to become in the next few years an exemplary institution recognised locally and internationally for its contributions to the community, through its democratic principles and, more importantly, its capacity for action.

One example of success achieved by ACIJ is the decision of a Buenos Aires judge to order the city government to guarantee access to schools for all children between the ages of 45 days old and 5 years old. ACIJ had challenged the exclusion of thousands of children from access to primary education due to lack of vacant positions. The situation was going from bad to worse over the last few years: a total of 6,047 children were excluded from primary education in 2006.

ACIJ argued that the city government had not implemented the measures necessary to remedy the situation in spite of having sufficient resources to do so. The unwillingness to alleviate the children's plight became clearly visible when the government ascertained that in the previous few years the percentage of the budget allocated to improving school infrastructure reached an average of 32.2 percent.

The judge considered that the state had not fulfilled its constitutional duties of ensuring and financing the education of those children between the ages of 45 days and 5 years and of guaranteeing equal opportunity to education. The judge also remarked that the scarcity of primary education facilities harms poor families more because they do not have the means to send their children to a private school.

"We consider that the intervention of the judicial power in this case marks the first step necessary for ensuring the proper protection and respect of the educational rights and the autonomy and equality of children who year after year cannot find placement. Furthermore, the judicial decision constitutes a valuable opportunity for the state to remedy the inadequate access to primary education," said ACIJ's Nuria Becú.

According to the judge, judicial intervention is vital "as much for the inexistent budgetary limitations (that could have impeded the government to fulfil its constitutional duty in the past) as for the lack of a program that can respond to the demand for primary education in the future", reports Becú. The judge ordered the monitoring of each child that was on the 2007 waiting list and was unable to find placement and that the court be informed of the solution to be adopted in each child's case so as to avoid the situation repeated.

"We trust that the Administration will share in the pursuit of such objectives by allocating the resources necessary to implement the judge's sentence," said Becú, coordinator for the Equal Education project of ACIJ.

The organisation bagged yet another success when an important sentence was handed down in the trial regarding drinking water in a Buenos Aires slum and the city councilman was fined for not complying with the order. "After numerous steps, audiences, and repeated incompletion on behalf of the local government, judges of the local Court 1 issued an innovative sentence with respect to the subject of economic, social, and cultural rights and specifically the right to water," ACIJ said in a press release. The ruling stresses the need to observe international treaties linked to state obligations regarding access to drinking water. It also reaffirms the role of the judicial power in the defence of collective rights.

ACIJ also successfully challenged the candidates for City Auditor's job. The organisation had expressed concern that some of the candidates were legislators or civil servants and as City Auditor, they would have to audit their own management, while others do not have sufficient experience as required by the law. One of the candidates, Santiago de Estrada, had served as the Secretary of State during the military regime of 1976-1983.

ACIJ also expressed apprehension in the document over the candidates' high political profiles because in many cases their political past assumed priority over their individual merits and professional qualities linked to public service matters.

The City Auditor's position requires real competence for the job that involves the keeping of public accounts, the execution of a budget that corresponds to the policy objectives of the public, and the examination of the means utilised and the results obtained.

The same way, the candidates that are currently serving as legislators would have to audit their own fiscal activities because the City Auditing Office, unlike the National Auditing Office, exercises control over the legislature.

## REMEMBERING THE UNIVERSAL DECLARATION (Continued from page 1)

The questions McKay raises are important not only to rights activists but also 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.

As a paper published by the *APRODEV Rights and Development Group* points out, "costing and budgeting human rights 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".

The Rights and 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).

### 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* (meaning 'refrain from any action that would interfere with citizens' enjoyment of their rights'), *to protect* (implying 'to take action to prevent violations of human rights by others'), and *to fulfil* (that is, to take action to achieve the full realisation of rights).

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

This emerged from an international workshop on '*Social and Human Rights Budgeting - Budget monitoring, participatory budgeting and human rights*' organised by the Friedrich-Ebert-Stiftung jointly with the Social Watch, Terre des Hommes and the Global Policy Forum Europe on December 9 in Berlin. Representatives of non-governmental organisations from India, the Philippines, South Africa and Argentina shared their experiences on budget monitoring and human rights budgeting initiatives. - Ramesh Jaura ☑

### (Continued from page 3)

TWGs and ABI members consult their constituencies on the alternative proposals. Then the TWGs meet to discuss and agree on the analysis and proposals to the budget.

The 2007 budget briefing with legislators was done in three phases. All minority group legislators attended the briefing and actively participated in the discussions, asking questions, seeking clarifications to prepare for their interpellations during the budget briefings of the executive departments. There were also some legislators from the administration who participated in the ABI briefings.

Apart from the actual alternative proposals, ABI also presents a critique of the President's budget, its macroeconomic assumptions, sources of financing and Expenditures. ABI also discusses the issues and considerations in proposing the alternative budget.

Engaging the legislature on the alternative budget entails

1) Providing budget briefings which promote:

- Analysis and raises issues on the budget frameworks and assumptions
- Better understanding of the special purpose fund, which already accounts for more than half of the proposed budget - the lump sum appropriations which are highly discretionary, vague or even lacks special provisions making it prone to frivolous utilization
- Better understanding of conditional cash transfers
- Analysis of the practice of agency savings
- Better understanding of the issues and ways of addressing the 5 areas - education, health, agriculture, environment, macroeconomic assumptions & debt

2) Provide briefing notes, bite size information with visual aids - graphs, tables, pictures, charts & thematic maps; Provide short statements

3) Readiness of ABI members to provide data/briefing/information anytime of the day or night to allies/champion legislators for their use during agency budget hearings, plenary debates, interpellation or for sponsorship speeches

While there is reason to be proud of success achieved because of a clear and sound message and concrete budget proposals, says Luz Anigan, there are more challenges ahead because budget 2009 is an election budget and a crisis budget. It would also be time to do budget tracking, to ascertain whether the money allocated really reached the intended beneficiary. ☑