

# Government Accountability to Human Rights through Budgets



Government budgets inform citizens about how revenue is generated and where it is spent with regard to sectors, services, programmes, regions, and individuals. Budgets therefore can indicate governments' compliance with their human rights obligations and measure the seriousness with which actions are taken to ensure implementation of human rights standards.

A rights-based approach to budgeting ensures that equity is a goal of economic policy making as well as an indicator of effective economic governance and policy frameworks. Political statements and legislation will not increase access to services, resources and rights. Progress towards the realization of human rights entails monetary investment and a constant scrutiny of economic policies from a rights perspective. Gender equality advocates have increasingly used gender budget analysis tools to identify existing gender gaps and biases in budget allocation, spending and revenue raising measures. Applying a rights-approach to the gender analysis of budgets and ensuing advocacy helps identify and monitor participatory budget policy making processes, the appropriateness of budget allocations, and principles for non-discriminatory economic and budgets policies.

Within this context, various practitioners have introduced resources that elaborate the links between Human Rights and Budgets and inform work toward more equitable and pro-poor budget policies. These resources benefit the work of activists mobilizing for the rights of women, children, poor communities, minorities and others.

## **Diane Elson, Monitoring Government Budgets for Compliance with the Convention on the Elimination of All Forms of Discrimination Against Women (Highlights), UNIFEM 2005**

(Spanish Translation available)

[http://www.gender-budgets.org/en/ev-72845-201-1-DO\\_TOPIC.html](http://www.gender-budgets.org/en/ev-72845-201-1-DO_TOPIC.html)

This summary presents highlights of a longer paper that discusses the broad implications of the obligation on State Parties to CEDAW and other international human rights treaties to ensure that there is no *de facto* or *de jure* discrimination in government policies, including budget policies. The report aims to clarify how gender budget analysis can help in monitoring compliance with CEDAW and how CEDAW can help set criteria for what constitutes gender equality in budgetary matters. It demonstrates these links by exploring how budget analysis can be applied to public expenditure, public revenue, macroeconomics of the budget, and budget-decision-making to monitor compliance with CEDAW. It concludes with a set of recommendations for improving budget compliance with CEDAW.

## **Debbie Budlender, Budgeting to Fulfill International Gender and Human Rights Commitments, UNIFEM 2004**

[http://www.gender-budgets.org/en/ev-73387-201-1-DO\\_TOPIC.html](http://www.gender-budgets.org/en/ev-73387-201-1-DO_TOPIC.html)

This handbook provides a set of budget questions related to the implementation of articles of CEDAW and the critical areas of concern of the Beijing Platform for Action. The booklet provides gender equality advocates with a basic tool to be tailored for country contexts to monitor progress toward fulfillment of CEDAW and Beijing commitments. The booklet is useful in the process of preparing government and shadow reports to CEDAW, thus complementing their investigation of

laws and policies with budget information. It also provides budget related output indicators for each of the CEDAW articles. Budlender emphasizes that this handbook is utilized in conjunction with the guide of the International Women's Rights Action Watch, entitled "Assessing the Status of Women: a guide to reporting under the Convention on the Elimination of All forms of Discrimination Against Women".

<http://iwwraw.igc.org/publications/assessing/englishoptions.htm>

## **ADDITIONAL RESOURCES:**

**Dignity Counts: A guide to using budget analysis to human rights, Fundar – Centro de Análisis e Investigación, International Budget Project, International Human Rights Internship Program 2004** (Translation into Arabic underway)

[http://www.iie.org/IHRIP/Dignity\\_Counts.pdf](http://www.iie.org/IHRIP/Dignity_Counts.pdf)

This paper aims to provide guidance to civil society organizations (CSOs) and others on how to use budget analysis as a tool to support the assessment of a government's compliance with its economic, social and cultural (ESC) rights obligations. It sets out a step-by-step method for relating human rights with budget analysis by using a national budget to assess a government's compliance to specific rights. It also highlights in detail the application of budget analysis to the Mexican Government's budget compliance to the right to health. See also the report on the "First Linking and Learning Programme on Budget Analysis and Economic, Social and Cultural Rights"

<http://www.forumasia.org/pdfs/portugalworkshop.pdf>

**Andy Norton and Diane Elson, What's behind the Budget? Politics, Rights and Accountability in the budget process, ODI 2002**

<http://www.odi.org.uk/pppg/publications/books/budget.pdf>

The paper identifies issues, partners, tools and methods that help development actors to support citizen accountability and a pro-poor, gender-equitable, focus in public expenditure management. The paper argues that integrating a rights perspective with a good understanding of the mechanics and politics of public expenditure management has potential for advancing understanding of how a pro-poor focus can be encouraged in mainstream public policy. The paper broadly aims to review different conceptual approaches for addressing issues of human rights, entitlements, political accountability and citizen participation in relation to the budget process and highlights experiences of pro-poor and gender-sensitive budget initiatives and draw key lessons.

UNIFEM's support to initiatives on gender responsive budgeting since the late nineties stems from its mandate towards gender mainstreaming. In 2001, it launched a 20 country programme creating a momentum among governments, civil society and parliamentarians to engage in budget policy-making from a gender perspective. This work built capacity around budget analysis from a gender perspective, built budget literacy amongst women's rights and gender equality advocates and developed knowledge and experience on effective approaches to gender responsive budgeting. More recently, UNIFEM launched the second phase of its program which seeks to transform budget allocations and processes and institutionalize mechanisms for monitoring responsiveness of budgets and economic policies to gender equality. The countries supported in this phase includes: Ecuador, Morocco, Mozambique and Senegal.

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Or visit the website: [www.gender-budgets.org](http://www.gender-budgets.org)