
Policy and Practice Note

Budget Analysis as a Tool to Monitor Economic and Social Rights: Where the Rubber of International Commitment Meets the Road of Government Policy

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Abstract

This policy and practice note investigates budget analysis as a potential method for human rights practitioners to adopt and implement in their ongoing work. It uses expert interviews, detailed reviews of prior budget analyses, and academic literature to identify the strengths and weaknesses of budget analysis as a method. Budget analysis is a powerful tool for human rights activists. Budgets represent a key piece of evidence for practitioners to hold governments accountable to their obligations to increasingly and effectively generate, allocate, and expend resources for economic and social rights-related programmes. However, there are important issues to consider before conducting a budget analysis, including available expertise and institutional interest in investment, the ability to monitor state allocation over time, and how to work closely with governments. There are also clear limitations to budget analysis as a method, including lack of credible and accessible data, its effectiveness as a monitoring mechanism, and how it can further entrench the assumption that economic and social rights are not on an equal footing with civil and political rights. Despite these issues and limitations, budget analysis should be considered an important, and viable, method for practitioners to consider using in their advocacy efforts.

Keywords: accountability; budget analysis; monitoring; progressive realization

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Introduction

State violations of civil and political rights are often linked to growing socioeconomic disparities between groups in society. Those most affected by income inequality include groups that have historically encountered marginalization by governments and therefore remain unable to access essential human rights required for them to live a life with dignity. Human rights practitioners are developing new strategies and methods to respond to this reality; economic and social rights budget analysis (hereinafter ESR budget analysis) is one tool that can contribute to effective monitoring and respond to common claims made by governments that they are unable to meet their economic and social rights obligations due to a lack of resources.

Monitoring budgets is also of interest to human rights advocates. The 2015 Addis Ababa Action Agenda issued by the United Nations (UN) articulated the devastating loss of millions of dollars that could be used by governments to address socioeconomic disparities. These funds are lost through illicit financial flows caused by corrupt governmental and private practices, including embezzlement and tax evasion by private actors, public office holders, and criminal groups (UN Department of Economic and Social Affairs (DESA) 2015). Illicit financial flows rob governments of the resources required to progressively realize economic and social rights or to meet their international developmental objectives, and limit governments' ability to create and strengthen the institutions that uphold civil and political rights (UN Human Rights Council 2015: 9). High levels of tax evasion also undermine the human rights principles of equality and non-discrimination, as governments raise the lost revenue through regressive tax measures that often disproportionately affect people in poverty (ibid: 10).

In this context, ESR budget analysis is a powerful tool to monitor, assess, and advocate for the advancement of economic and social rights. While it complements existing human rights monitoring methods, understanding and analysing *actual* budgets (not limited to published figures and visual aids) is essential to provide a strong evidentiary basis to determine whether a government is progressively realizing economic and social rights to the maximum of its available resources under its international human rights legal obligations and policy commitments. ESR budget analysis can assist NGOs and civil society actors to gain positive governmental compliance through engagement with state actors, to actively monitor the effective implementation of economic and social rights obligations, and to further deter corruption.

This policy and practice note reviews the academic literature that situates ESR budget analysis within the international economic and social rights legal framework. It illustrates conceptual challenges that impact the practice of ESR budget analysis, and addresses common practitioner concerns, such as the common perception that economic and social rights are intrinsically distinct from civil and political rights. Often, this requires allaying concerns that ESR budget analysis, as an advocacy tool, will infringe on the independence of the executive and legislature in determining effective expenditure of state budgets. Budget analysis, like any tool for human rights advocacy, carries with it tensions between 'absolutism and pragmatism, radical and gradual changes, long-term and short-term gains' (Dudai 2014: 389). While each of these tensions exists when conducting a ESR budget analysis, the successful ESR budget analyses highlighted in this note point to how human rights advocates have overcome the challenges associated with confronting governments with this tool.

This policy and practice note aims to present, in a manner that is both accessible and reliable, a baseline framework for conducting ESR budget analysis. We offer a ‘how to’ of budget analysis, highlighting its strengths and weaknesses as a method, while offering suggestions as to how human rights practitioners can incorporate budget analysis into their own work. The note gleans insight from ten expert interviews conducted between February and March 2016, detailed reviews of prior budget analyses from geographically, economically, and socioculturally diverse countries, and a comprehensive academic literature review. Interviews were semi-structured in nature and were conducted with leading academics, researchers, NGOs, and grassroots community-based organizations, all of which are actively involved in developing methods to effectively monitor economic and social rights through budget analysis. Interviewees included economists, legal researchers and practitioners, and human rights activists who have conducted research in the global North and South. Generally, while academics were able to highlight the theoretical and ideological tensions presented by monitoring economic and social rights through budget analysis, researchers and practitioners were able to speak to the practical implications of such monitoring processes, such as obtaining the data necessary to adequately utilize tools of budget analysis. Importantly, however, several interviewees have experience in both academia and practice and therefore provided a dynamic account of the tensions and opportunities for ESR budget analysis.

Monitoring economic and social rights through budget analysis

The traditional approach to human rights monitoring, or the ‘violations approach’, is commonly used to monitor state compliance with civil and political rights and focuses on identifying cases where the state has failed to ‘respect’ or ‘protect’ human rights (Fukudu-Parr et al. 2015: 19–40). Eitan Felner argues that such an approach limits the ability of practitioners to hold governments accountable for avoidable economic and social rights violations, such as illiteracy, malnutrition, or preventable diseases (Felner 2009: 402–35). Instead, effective monitoring of economic and social rights requires complementary methods that, in addition to qualitative case studies, include comparing social indicators with gross domestic product (GDP), analysing resource allocations, and analysing expenditure per capita. These are only some of the many features of ESR budget analysis, which integrates qualitative and quantitative components.

To reverse the trend towards growing socioeconomic disparity, as well as reduce its negative impacts, UN Member States have committed to delivering social protection and essential public services to all, with a focus on those furthest below the poverty line, persons with disabilities, indigenous communities, children, youth, and older persons. In addition, governments have committed to investing in essential public services and the provision of ‘social floors’, particularly in the sectors of health care, education, energy, and water and sanitation (UN DESA 2015: 6). These commitments align with ‘minimum core’ obligations, which provide that state parties to the International Covenant on Economic, Social and Cultural Rights must, at the very least, ensure essential levels of basic economic and social rights within their available resources (UN Committee on Economic, Social and Cultural Rights 1990). Although core concepts such as ‘progressive realization’, ‘non-retrogression’, ‘maximum available resources’, and ‘minimum core’ are essential to economic and social rights monitoring, converting these terms into measurable components for ESR budget analysis is an ongoing challenge. Recent work confirms that operationalizing human rights

based approaches to health, for example, is not an easy task (Yamin and Cantor 2014: 452). Notably, these dilemmas are not unique to ESR budget analysis. One need only look to domestic interpretations, country reservations, and national and international litigation around core terms contained in international civil and political rights instruments. Yet practitioners and academics have developed various tools that overcome these obstacles and decipher governmental budget actions that may indicate a violation, regression, or deviation from legal and other obligations.

Economic and social rights monitoring requires an analysis of whether a government has created the conditions necessary to progressively realize economic and social rights over time. While ESR budget analysis on its own cannot provide practitioners with conclusive cause and effect findings of a violation, it can help trace allocations or expenditure. When a state allocates or expends resources towards a particular right, it has not automatically fulfilled its economic and social rights obligations. On the contrary, increased state allocation and expenditure is not always the most efficient way towards the realization of economic and social rights. States are required to both progressively and *effectively* implement economic and social rights, which will require dynamic analysis of revenue and resource mobilization, allocation, and actual expenditures.

Conceptual challenges

Tensions emerge when practitioners engage in ESR budget monitoring because budgets are ‘a central embodiment of a government’s values as well as a key to where political power in the country lies’ (Blyberg and Hofbauer 2014: 15). Many practitioners express hesitation to remove monitoring from the realm of law and adjudication towards what can be seen as more collaborative policy spaces. However, when done effectively, and by well-resourced organizations, such a shift may be a ‘welcome way to attend to the more political role of human rights—especially economic, social, and cultural rights’ (O’Connell et al. 2014: 120). Further, budget analysis can be and has been used to provide evidence in human rights claims and litigation, especially as it becomes further advanced and systematized. However, economic and social rights obligations and associated language remain complex and subject to contestation (UN Committee on Economic Social and Cultural Rights 2007: 3). Thus, when ‘obligations are vague and overlapping’, it is more difficult to undertake effective budget analysis (Nolan 2013: 46). ‘Equality-based’ ESR budget analysis can expose the stark or subtle difference in how a government generates, allocates or expends resources on particular groups in society. However, where ESR budget analysis attempts to observe less rigid standards, such as ‘maximum available resources’, ‘progressive realization’, or ‘non-retrogression’, which is what the field needs most, translating these legal components into measures for budget analysis can prove challenging.

When economic and social rights standards are not clear or concrete, a budget analyst will have to make choices in how to compare, measure, and make conclusions about a particular aspect of the budget. Governments may use objections to methodological choices made at the outset of budget analysis, such as research design and methodological rigour, to critique and disregard the conclusions and policy suggestions drawn from budget analyses. In fact, ESR budget analysis and advocacy, like all other methods, can be critiqued by governments for poor methodological or design choices. However, researchers have addressed these concerns and are transparent about their methodological and research design choices in order to ‘model transparency’ in the way they advocate the government to,

through clear, complete, and analytically comprehensive documentation of choices made during budget analyses.

Budget analysis requires important technical skills in order to be effective, thus placing unique demands on human rights organizations and their field researchers (Nolan 2013: 42). For example, our interviewees have stressed that engagement with governmental actors may be required, not only to secure information and access to fiscal data, but also to ensure that the research process is accepted as legitimate and the recommendations are considered for implementation. Interviewees have consistently referred to ESR budget analysis as a 'long game' that requires relationship-building with various state actors. Consequently, organizations that conduct ESR budget analysis have preferred to identify patterns of potential or actual shortfalls and offer practicable and actionable alternatives for government revenue collection, expenditure, and allocation, in addition to naming governmental budgeting inadequacies, fraudulent activity, or corruption as an outright violation of economic and social rights. Shifting the attitudes of government officials is a political process that requires sustained commitment, an active citizenry and civil society, and building trust with state institutions. This may only result in subtle changes over the long term, rather than explicit changes in the short term.

Even in instances where a government may raise seemingly valid reasons to focus on other policy commitments and issues instead of economic and social rights obligations, budget analysis provides a useful tool to ensure that these claims are not made spuriously. Budget analysis allows a researcher to assess whether economic development is in fact aiding the progressive realization of economic and social rights and to evaluate the efficacy of the government's own assessment tools to determine if the choices made are resulting in realization of economic and social rights over time. Practitioners are then challenged with interpreting and reframing budget decisions to provide bureaucrats with alternative budget choices which respect economic and social rights.

An ESR budget analyst must understand 1) the key components of a particular economic and social right and how these components find expression in budgets; 2) the methods and logistics of obtaining and understanding budgets; and 3) how to connect a budget to the economic and social rights under review. Armed with these skills and numbers, budget analysts can assess governments' budgetary policies and provide viable alternatives (Nolan 2013: 43).

ESR budget analysis methods

ESR budget analysis exists as its own category of economic and social rights monitoring. It is 'the analysis of budgetary decisions using a framework premised on substantive economic and social rights protections set out in international or national human rights instruments' (Nolan 2013: 43). The tools of ESR budget analysis have evolved over the last three decades, moving from sectoral and subnational examinations of non-discrimination claims to more complex budget analysis that can speak to state obligations for both assigning 'maximum available resources' and making sufficient efforts toward 'progressive realization'. Over time, local NGOs and a select few international organizations have unpacked the practicalities and logistics of conducting ESR budget analysis and the conceptual challenges. In the early 2000s Fundar, a Mexican rights group, gathered human rights advocates and economists in the first interdisciplinary discussion of budget analysis and human rights advocacy. This meeting resulted in 'Dignity Counts' (Fundar et al. 2004), an in-depth

budget analysis of Mexico's health care system prior to reform, which also provided a resource recording the issues explored during the meeting—in particular how budget analysis could assist human rights organizations to make and substantiate claims that governments were failing to fulfil their economic and social rights obligations, and what it could mean for governments themselves to develop budgeting practices from a human rights-based approach. Today, the field has broadened; budget analysis work is being done around the world, at all levels of government, in developed and developing economies.

Budget analysis is a flexible monitoring method for human rights practitioners. There are three key types of budget analysis: revenue-focused analysis (how governments generate income); budget allocation analysis (how money is distributed in a budget); and budget expenditure analysis (how governments spend money). This policy and practice note defines and examines each approach, and how each can be used in conjunction with the others. Budget analyses are usually conducted by examining budgets across countries, within countries (at national and sub-national levels), or between sectors in an economy.

Revenue-focused analyses examine how governments generate income, with an emphasis on taxation. As noted earlier, governments often make the claim that there are insufficient resources from which to progressively realize economic and social rights. However, governments also produce data on yearly taxation and other forms of revenue generation. Analysing this information can demonstrate if and when governments should change their revenue collection methods, or/and combat tax evasion (e.g. [Gaughran 2015](#)). Practitioners can also use revenue analysis to examine how different kinds of revenue generation affect marginalized groups. Sales taxes, for example, are often considered regressive because they disproportionately impact those in poverty, often women and children. Income taxes, by contrast, can often be more progressive, provided they charge higher income earners more ([Nieto and Godoy 2016](#)).

Budget allocation analysis considers the budgetary characteristics of governments' economic and social rights commitments and obligations. Allocations to sectors, groups, and regions, among other budget allocation categories, reflect government priorities ([Center for Economic and Social Rights 2015](#): 93). Practitioners compare spending patterns to see if governments are fulfilling their obligations. For example, a budget allocation analysis can look at trade-offs between national security and education spending; spending on government events, entertainment, and advertising; disparate allocations to different groups; or per capita allocations from one district to another (*ibid.*).

Budget expenditure analysis compares budget allocation to actual spending. Spending can be higher or lower than the allocation and countries often use 'supplementary budgets' throughout their financial year ([Elson 2006](#): 24). Budgets are dynamic; practitioners should view them as an ongoing political process, rather than as static documents. It is therefore important to examine both allocations and expenditures. Budget expenditure analyses also target international government spending and commitments during times of economic or social crisis. For example, in the context of the 2016 Syrian refugee crisis, Sean Luna McAdams notes that Brazil's recent financial commitments to the UN Refugee Agency (UNHCR) are meagre relative to other countries and its own past contributions: 'If Brazil's contribution was proportional to the US, controlling for GDP, its contribution should be 240 times larger, around \$179 million. . . its current contribution is still low compared to its past contributions to the UNHCR' ([McAdams 2016](#)). McAdams argues: 'If advocates don't shine a light on budgets, it will be nearly impossible to take a proactive approach to addressing crises as they emerge' (*ibid.*). Although the above allocations are occurring

within the humanitarian aid framework, such expenditure analyses are an example of how ESR budget analysis can prove useful to target government (under)commitment during times of humanitarian crisis as well.

Conducting budget analyses

Step one: turning legal obligations into measurement tools

The goal of an ESR budget analyst is to measure state compliance and build evidence to prove a violation. Practitioners of ESR budget analysis are not only translating the language of economic and social rights into something meaningful and measurable, but also into terminology that can fit within the already existing field of public finance and budgeting. Scholars and practitioners have devoted significant research into translating core terms—that is, progressive realization, maximum available resources, and minimum core, as well as the tripartite typology of respect, protect, and fulfil—into budgetary language and indicators (O’Connell et al. 2014: 47). This is a requisite tool for ESR budget analysis. This section introduces two methods for transforming legal obligations into measurement tools and the respective organizations and scholars that are expanding this field of study.

First, the Article 2 Project links core economic and social rights terms to budgetary action counterparts, for example, linking progressive realization with regression due to tax reforms, budget increases, and benefits of increased expenditure failing to reach the most vulnerable (Blyberg and Hofbauer 2014). It also addresses non-discrimination and maximum available resources. The project links non-discrimination as a human rights principle to, for example, allocations in spending based on geography, failure to allocate and spend funds specifically designated to counter lingering effects of historical discrimination, and discriminatory allocations and expenditures on the basis of socioeconomic status. Further, researchers can link maximum available resources to government expenditure on non-essential items, government under-expenditure in crucial areas of the budget, and expenditures on items that are not effective in guaranteeing rights.

A second approach to convert legal obligations into measurable components is available to practitioners and was developed by O’Connell and others (2014). They provide a comprehensive listing of economic and social rights in legal terms cross-referenced with correlating budget terms and expressions. This tool cross-references progressive realization, maximum available resources, minimum core, and non-retrogression, as well as principles of non-discrimination and the tripartite typology of respect, protect, and fulfil. It is a helpful shortcut that can allow researchers to quickly decipher which types of governmental budget actions may indicate a violation or implicate a particular legal obligation. For example, in terms of progressive realization, a measure of compliance is an increase in the number of beneficiaries of a particular government programme or policy (O’Connell et al. 2014: 47). The authors recommend identifying within a budget the number of individuals who benefit from a particular programme over time (ibid.). How much a government spends on economic and social rights as a proportion of budget spending over time is another example of a measure of compliance that can be assessed using a budget tool (ibid: 51). In this case, the authors recommend calculating expenditures on economic and social rights as a proportion of the overall budget over time in order to assess whether spending on economic and social rights increases over time (ibid.).

These authors also provide other examples derived from progressive realization, retrogressive measures, minimum core, non-discrimination, and maximum available resources

(O’Connell et al. 2014: 48–51). It is important to note that while these tools help to develop evidence, they do not necessarily prove a violation. For ESR budget analysis, the outcomes of the analyses result in an interpretation of budget data within the framework of economic and social rights. Governments have both the ability and access to proliferate counter-interpretations of the budget data analysed. However, ESR budget analysis can help to build a ‘paper trail’ that bolsters advocacy or strategic litigation and paired with other findings can discredit those counter-narratives (McCullough 2016). This may seem redundant to the experienced human rights monitor as it is not a unique dilemma quarantined to ESR budget analysis, however, it is noted so as to emphasize the complexity of interpreting budget commitments, both their motivation and effect. When a state allocates or expends resources towards a particular right it does not necessarily follow that it has fulfilled its economic and social rights obligations or that it has violated them.

Step two: obtaining budgets

After researchers turn legal obligations into measurable components for ESR budget analysis, the important considerations are accessibility, availability, and reliability of information provided by the government. Budgets are at times inaccessible or are of poor data quality. In preparing to conduct a budget analysis, it is necessary to look to freedom of information laws and government-operated databases to obtain data relevant to government budgets. This process is highly context-specific, and will vary from one country to another. Researchers can begin by attempting to access a government’s budget online. For example, in South Africa, where the right to information is enshrined in the Constitution, comprehensive budget data is available. Many of our interviewees noted that the South African government’s transparency with respect to budget data allows an active civil society to use budget analyses to hold the South African government to account for its economic and social rights commitments and obligations. But even when researchers have access to government data, civil society monitoring through ESR budget analysis remains necessary, not just relevant.

In many other countries, despite the legal right to data there remain complex and time consuming procedures and processes with which human rights advocates must contend. In Argentina, for example, the tools of budget analysis formed part of a broader litigation strategy to compel the government of Buenos Aires to fulfil its obligation with respect to the right to education. Relying on access to information laws to obtain the requisite budget data, and by comparing allocated budget resources to actual spending for the same budget items over a specified time period, the NGO *Asociación Civil por Igualdad y la Justicia* (ACIJ) could determine that the government had underspent its budget for early years education facilities. Despite the ideological tensions that the case presented—namely, that the matter was one of public policy to be determined by the legislature—proof of budget underspending provided sufficient evidence to require the judiciary to compel the executive to execute a legislative act, as opposed to the judiciary intervening to rewrite public policy (International Budget Partnership 2011a).

Where budgets are available, governments may be unwilling to provide certain budget data. To remedy this, organizations such as the International Budget Partnership (IBP) produce information on cross-national budget transparency. The IBP’s Open Budget Index Ranking, for example, provides practitioners with an independent and comparative measure of central government budget transparency for 102 countries, from 2006–2012 and

2015. The IBP represents one of many budget transparency organizations from which to understand budget transparency at the national level. Transparency, many interviewees noted, is a key consideration and potential area for advocacy alongside other economic and social rights advocacy. Without transparency, practitioners are constrained in their ability to conduct adequate and meaningful analyses.

Step three: choosing which type of budget analysis

To conduct a revenue-focused analysis, a practitioner should assess whether sufficient revenue is being generated and assess human rights implications that arise from how revenue is being raised from different sources. Practitioners should consider revenue from a variety of sources, including taxation, borrowing and international development assistance. Revenue-focused analyses can also target areas in which the government is *not* collecting money. For example, to provide guidance on how a gender-responsive budget analysis can effectively monitor compliance with the Convention on the Elimination of Discrimination against Women (CEDAW) and assist in setting criteria for gender equality in budgetary matters, UNIFEM, now UN Women, released a report that constituted part of its commitment to support gender-responsive budget initiatives. The report offers a step-by-step approach that examines particular dimensions of the budget, including an analysis of revenue generation (Elson 2006: 71). The report references analysis of where the government is failing to raise revenue by providing the gender-responsive budget initiative undertaken by the State of Oaxaca, Mexico as one example of a case study exposing unrealized revenue generation (ibid: 80). Moreover, through analysing revenue raised, the first analysis was able to show that women contributed 34 per cent of the total revenue through local direct taxes, while their earnings were only about 37 per cent of men's and their overall earning levels were much lower (ibid: 81).

Tax havens or tax loopholes can also impact whether or not a government is generating the necessary revenue to make claims about the realization of economic and social rights (Gaughran 2015). In this respect, revenue-focused analyses tend to be quite challenging to conduct, because they require practitioners to understand where money is coming from, which can be difficult to establish when, for example, individuals and corporations may be hiding money outside of the country. However, revenue-focused analyses represent one of the more exciting avenues for economic and social rights advocacy, and practitioners should consider undertaking such analyses especially in light of the recent traction that combating illicit financial flows has gained.

Allocation analyses are considered the easiest to conduct because they examine budgets in light of government obligations before taking into account actual spending. However, budgets are often difficult to interpret. Budget allocations come in three different forms: economic, administrative, and functional classifications (Center for Economic and Social Rights 2015: 98). Economic classifications, also known as 'line-item' classifications, provide the least amount of information, but detail 'how much money is being allocated to different "inputs" (e.g. salaries and wages; utilities; travel; printing)' (ibid.). Administrative classifications may aid practitioners in identifying who is responsible for various funds allocated in a budget (ibid.). Examples of administrative classifications can be vague, such as listing the 'Department of Health' in the budget, or specific, such as listing the individual hospital that is receiving funds (ibid.). Functional classifications tend to be very specific and they 'categorize expenditure according to the purposes and objectives for which they are intended' (ibid.). An example of a functional classification is an infrastructure project that

has its own place within the budget, like the building of a bridge. Overall, allocation analyses are useful, but often require supporting analysis in the form of expenditure or revenue analysis in order to fully capture ESR budgeting.

Expenditure analysis is a very important type of budget analysis because it targets actual government spending relative to what the government has allocated. The two main types of expenditure are recurrent and capital expenditures ([Center for Economic and Social Rights 2015: 98](#); [International Monetary Fund 2007: 81](#)). Recurrent expenditures are expenditures that occur repeatedly, like salaries, and usually will be found in each budget. However, while recurrent, salaries may increase and decrease over time as government employees are retrenched or receive increases (*ibid.*). Capital expenditures are usually one-time expenditures (*ibid.*), such as an infrastructure expense. By looking at both recurrent and capital expenditures, practitioners can build a case about over- or under-spending over time.

Step four: using budget analyses alongside other methods

Conducting a budget analysis on its own is insufficient to make any conclusive findings as to whether a government has met its obligations of fulfilling economic and social rights. Analysing the policy efforts undertaken by governments to commit themselves to implementing economic and social rights remains an important aspect of economic and social rights monitoring, particularly to identify a government's priorities ([Center for Economic and Social Rights 2012](#)). In addition, ensuring that governments adhere to human rights principles of 'non-discrimination' and 'meaningful community participation' is vital to monitor whether projects aimed to advance social and economic development through the progressive realization of economic and social rights achieve their intended objectives ([Levine 2015](#)). Monitoring economic and social rights further requires the ability of citizens and affected communities to voice their frustration through peaceful protest, without fear of intimidation by state authorities, as a means of highlighting that gaps in the process to realize economic and social rights are adequately addressed and accounted for (*ibid.*). In South Africa, budget analysis formed part of a grassroots advocacy campaign driven by civil society to influence budget policies, processes and outcomes to compel the South African government to protect vulnerable children through the provision of a child support grant, within the broader context of combating poverty and improving governance. Civil society played a large role and had a significant impact on the draft regulations, including how the grant was administered. Total state budget allocations have progressively increased through continued campaigning in conjunction with strategic litigation, and more children are now able to access the grant ([International Budget Partnership 2011b](#)).

Monitoring whether individuals are able to access legal remedies and hold state authorities accountable for rights violations remains important ([International Budget Partnership 2011b](#)); human rights methods that measure incremental steps of progressive realization, or the lack thereof, are vital components of economic and social rights monitoring, particularly when budget data is unavailable, missing, or inaccurate. In addition to an analysis of a government's legal economic and social rights obligations, development indicators are useful to establish whether a government is adequately creating the conditions necessary to advance economic and social rights and highlight whether budget expenditure is having meaningful impact (e.g. [Fukudu-Parr et al. 2015](#)). Furthermore, qualitative methods that use testimonials and case studies that identify the political, economic, social or cultural conditions that prevent people from enjoying economic and social rights further assist in drawing holistic conclusions

and establishing causal links that may not be identifiable when conducting a budget analysis in isolation (Center for Economic and Social Rights 2012: iv).

Conclusion

Budget analysis is a powerful tool for human rights activists. Budgets represent a key piece of evidence for practitioners to hold governments accountable to their obligations to increasingly and effectively generate, allocate, and expend resources for economic and social rights-related programmes. However, there are important issues to consider before conducting a budget analysis, including available expertise and institutional interest in investment, the ability to monitor state allocation over time, and how to work closely with governments. There are also clear limitations to budget analysis as a method, including lack of credible and accessible data, its effectiveness as a monitoring mechanism, and how it can further entrench the assumption that economic and social rights are not on an equal footing with civil and political rights. Despite these issues and limitations, budget analysis should be considered an important, and viable, method for practitioners to consider using in their advocacy efforts.

Conducting an effective budget analysis is not only dependent on building relationships with governments to obtain information, but also the strength and ability of government institutions to adequately record and provide the information required to monitor the progressive realization of economic and social rights through budget analysis. In developing economies in particular, this may prove to be more of a challenge in light of how under-resourced state institutions are and the difficulties associated with generating the necessary revenue required for the state to deliver its economic and social rights obligations. Perhaps a practitioner interested in ESR budget analysis could advocate for greater transparency of state institutions, particularly in relation to state revenue collection. This is especially relevant given the amount of money lost in developing economies through illicit financial flows, money which could be used to realize economic and social rights. This in turn will contribute to entrenching principles of democracy and good governance.

Budget analysis appears to be most useful when used in conjunction with broader litigation and advocacy campaigns. When forming part of a broader strategy, a practitioner can potentially divert criticism of blurring the distinction between issues of rights and public policy by using budget analysis as a means of strengthening an argument presented during litigation, or buttressing an advocacy campaign, as opposed to dictating to governments how it ought to spend its budget.

As governments transition to implement the UN Sustainable Development Goals 2030, human rights practitioners and advocates focusing on economic and social rights should consider budget analysis as an essential tool to hold governments accountable to their own policies. Beyond advocating that governments recognize economic and social rights as rights to which citizens are entitled, rather than mere outcomes of economic development, it will become necessary for human rights practitioners to understand the nuances of state budgets to ensure that the claims they make are capable of enforcement.

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