

# Introduction to Using Budget Tools for Human Rights Advocacy

Presentation by:

Blessing Asher

Programme Officer, Development Initiatives  
Network, DIN

Ikorodu Project Office

## Topics covered:

- Human Rights
- Budget Analysis
- Linking Budget Analysis and Human Rights Advocacy
- Resources

# Defining Human Rights

- Human rights are about human dignity. The struggle for the recognition of human rights is the struggle to achieve a consensus that certain actions or practices violate human dignity.
- Human rights are the entitlements of all human beings.

# Human Rights in Regional and Global Treaties:

- UDHR Universal Declaration of Human Rights
- ICESCR International Covenant on Economic, Social and Cultural Rights
- ICCPR International Covenant on Civil and Political Rights
- CEDAW Convention on the Elimination of All Forms of Discrimination against Women
- CRC Convention on the Rights of the Child
- ICERD International Convention on the Elimination of All Forms of Racial Discrimination
- ACHPR African Charter on Human and People's Rights

# Human Rights in Nigeria's 1999

## Constitution:

- Right to life
- Right to dignity
- Right to personal liberty
- Right to fair hearing
- Right to private and family life
- Right to freedom of thought, conscience and religion
- Right to freedom of expression
- Right to peaceful assembly and association
- Right to freedom of movement
- Right to freedom from discrimination
- Right to acquire and own immovable property anywhere in Nigeria

# Economic, Social and Cultural (ESC) Rights:

- Right to work
- Right to education
- Right to adequate standard of living
- Right to adequate housing
- Right to health
- Right to healthy living environment
- Right to enjoy benefits of scientific progress and its application
- Right to take part in cultural life

# Enforceability of Human Rights in Nigeria

- Not all human rights are recognized and enforceable in Nigeria.
- This is certainly the case with most of the ESC rights.

# How do Governments meet their human rights obligations?

- By introducing policies and programs, that is, setting out broad outlines of goals and priorities in given areas and taking necessary steps for implementation through adequate resource allocation(financial and personnel)
- Domestication of human rights treaties, that is, applying treaty provisions locally through the passing of relevant laws
- Through human rights education
- Through prompt reporting of compliance with human rights treaties
- By guaranteeing access to information
- Through prompt access to justice for enforcement of human rights violations

# Budget Analysis

- *What is a budget?*

*A budget is the most important economic policy instrument any government produces as it explains how revenue will be raised and how it will be spent.*

- *Typical Budget Cycle*

*a) Formulation of budget → the draft budget is prepared by the executive branch of government*

*b) Enactment of budget → the draft budget is debated and approved by the legislative branch of government*

*c) Execution of budget → the approved budget is implemented by the executive branch of government*

*d) Auditing of budgets → the actual expenditures under the budget are accounted for and assessed for effectiveness*

# Budget Classification

Budgets are classified in three ways:

- Administrative [“who”] → this shows which government entity (Ministry, Department or Agency) will have responsibility for spending a funding allocation and will ultimately be held accountable for its use.
- Economic Classification [“how”] → this provides information on the nature of expenditure, and arranges expenditures and receipts of the government entity into significant economic categories, which distinguish:
  - operating expenditure from capital expenditure
  - expenditure on goods and services from expenditures on individuals and institutions

# Budget Classification (contd)

Economic Classification [“how”] (contd)

Tax receipts from other type of receipts, and from borrowings and inter-governmental loans and grants

- Functional Classification [“for what”] → this specifies how much is being allocated for different purposes in accordance with the priorities of the entity. It also indicates the programmatic purpose or objective for which the funds will be used (e.g. health, education, defence)

# Budget Analysis Tools

These are the basic tools used to analyse budgets. They are based on the basic functions of adding and subtracting, multiplying and dividing.

- Ratios → they represent the relationship between two numbers which are often expressed in percentage terms and they change when either number changes.

$\text{Budget Allocation} \div \text{Total Budget} = \text{Budget Share}$

- Measuring changes over time → this allows a useful comparison between growth rates in programs of different sizes.

$(\text{Most Recent Year} - \text{Prior Year}) \div \text{Prior Year} =$   
 $\text{Percentage Increase}$

## Budget Analysis Tools (contd)

- Role of Inflation → Trends in spending overtime

Inflation → [taking the past into the future]

Budget value  $\times$  current year inflation index  $\div$  prior year inflation index

Deflation → [taking the future into the past]

Budget value  $\times$  prior year inflation index  $\div$  current year inflation index

- Measuring changes over time → this allows a useful comparison between growth rates in programs of different sizes.

## Budget Analysis Tools (contd)

- Measuring changes over time (contd)  
(most recent year – prior year) ÷ prior year = percentage increase
- Per capita spending → This allows a comparison between countries or states.  
Spending ÷ population = per capita spending

# Linking Budget Analysis and Human Rights Advocacy

- Present results of budget analysis in graphic forms, e.g. as pie, bar charts, etc
- Refer to human rights obligations of the Government:
  - a) For example, non-discrimination
  - b) Respect, protect and fulfil all human rights
  - c) “Achieve progressively” enjoyment of ESC rights
  - d) Use the available resources maximally to guarantee fulfilment of all human rights
- Describe relationship between government spending and human rights concerns, whether it is favourable or otherwise

# Steps to Effective Human Rights Advocacy

- *Objectives* ⇒ *What do you want to achieve?*
- *Audience* ⇒ *Who are the change makers?*
- *Framing* ⇒ *What is this story really about?*
- *Message* ⇒ *What to say to make change happen?*
- *Messenger* ⇒ *Who will carry the message?*
- *Calendar* ⇒ *When can the message be most effective?*
- *Activities* ⇒ *What do you have to do to make it happen?*

# Conclusion

The story of human rights essentially traces two intertwining streams of human development: one stream represents the struggle to name previously unnamed rights and to gain their acceptance as human rights; the other stream represents the ongoing struggle to ensure the enforcement of established rights.

- If the rights are not recognized, the struggle is to ensure recognition.
- If the rights are not respected, the struggle is to ensure enforcement.
- The process of gaining recognition of a right leads to better enforcement and the process of enforcing leads to greater recognition of rights.

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# Resources

- *The Manual for the 1<sup>st</sup> West African Regional Learning Program on Budget Analysis and Economic, Social and Cultural Rights Learning Program 2007*
- *Fundar – Centro de Análisis e Investigación, IHRIP, IBP, Dignity Counts: A Guide to Using Budget Analysis to Advance Human Rights, 2004*