



OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS

**Human Rights in Budget
Monitoring, Analysis and Advocacy**

Training Guide

Inspired by 2009 Haiti and Liberia pilots and 2010 Geneva OHCHR training

March 2010, OHCHR

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Acknowledgements

This training guide and the training package on a human rights-based approach to budget monitoring was developed by the MDG section at the Research and Right to Development Division in response to a demand by some OHCHR field presences for concrete tools to increase the capacity of OHCHR staff and their national partners to engage in accountability systems for development policy.

The MDG section would like to express its appreciation to Lizbeth Cullity, former director of the Human Rights Section at MINUSTAH, and Eugene Nindorera, Director of the Human Rights Protection Section at UNMIL, for their vision in advocating for a more sustainable and equitable social positive change. OHCHR is particularly thankful to Amanda Harding for helping OHCHR to put the learning package and this training guide together in very practical and accessible terms. A word of appreciation is also owed to Ann Blyberg (IHRIP), Sally-Anne Way (CESR), Ojoo Ogom Zerubabel (international expert), Marguerite Monnet (international expert), Nancy Dubosse (IDASA), and Samman Thapa (UNICEF) for their substantive contributions to drafting and piloting of this package.

This training guide and learning package is dedicated to the memory of Lisa Mbele Mbong, a gifted colleague and friend who was killed by the earthquake that struck Port au Prince on 11 January 2010. In her role as the focal point for the public policy programme at the Human Rights Section at MINUSTAH, Lisa mobilized her colleagues and partners around an innovative strategy for people's empowerment and inclusive development in Haiti. Lisa's example of commitment and dedication has inspired us to take this work forward.

Summary and Background

Budgets are fundamental government tools for policy implementation and the best way to ascertain if national development priorities on paper are the actual ones in practice. Budget monitoring, analysis and advocacy have the potential to provide concrete evidence of government efforts to protect and fulfil human rights. While budget analysis could be often associated with economic and social rights, all human rights are relevant in this regard. The possibility to do effective and independent budget monitoring and analysis depends to a large degree on the ability of people to exercise their civil and political rights in holding their governments to account, including access to budget-related information.

All rights can have budgetary implications. To this extent, national budgets have a significant and direct bearing on *which* human rights are realized and *for whom*. Budget analysis is a critical tool for monitoring gaps between policies and action, for ensuring the progressive realization of human rights, for advocating alternative policy choices and prioritization, and ultimately for strengthening the accountability of duty-bearers for the fulfilment of their obligations. A rights-based approach to the budget demands that policy choices be made on the basis of *transparency, accountability, non-discrimination* and *participation*. These principles should be applied at all levels of the budgetary process, from the drafting stage, which should be linked to the national development plans made through broad consultation, through approval by parliament, which in turn must have proper amendment powers and time for a thorough evaluation of proposals, implementation and monitoring.¹

At the country level, many existing poverty reduction strategies (PRSs) already have features that reflect international human rights norms. The emphasis placed on civil society participation reflects the right of individuals to take part in the conduct of public affairs, as well as the related rights of association, assembly and expression. The introduction of social safety nets resonates with the rights to a reasonable standard of living, food, housing, health protection, education and social security. Anti-poverty strategies that demand transparent budgetary and other governmental processes are consistent with the right to information, while the insistence that strategies be "country-owned" corresponds with the right of peoples to self-determination.²

While the analysis of budget processes can be useful to monitor efforts to realize economic, social and cultural rights, there are limitations and challenges however. For example, the national budget does not necessarily give the full picture of the financial resources available to a State. In some cases reforms to ensure more equitable taxes may be an effective strategy to give practical meaning to the use of the maximum available resources. Equally, the size of budget allocations to different sectors does not necessarily lead to improved access to services and the realization of rights. Often the key issue is not the amounts spent, but rather *how* they are spent.³

Despite these clear linkages, budget monitoring and analysis has not traditionally been part of the human rights monitoring toolbox for the great majority of human rights and development practitioners. But this is starting to change. In recent years, various UN agencies have developed analytical experience such as UNICEF on child and social budget analysis and advocacy; UNIFEM and UNFPA on gender sensitive budgeting; UNDP in relation to governance and democratic participation; UN-Habitat on participatory budgeting; and FAO on right to food budgeting. Although not explicitly related to human rights, the World Bank has been promoting participatory approaches to poverty reduction strategies, which includes the development of budget monitoring methodologies in support of civil society social accountability networks and grass-roots organizations. International NGOs, networks and independent research institutions, including Fundar, IHRIP, IDASA and the International Budget Partnership have also pioneered budget analysis and advocacy from a human rights

¹ OHCHR, *Frequently Asked Questions on a Human Rights-based Approach to Development Cooperation*, 2006

² OHCHR, *Human Rights and Poverty Reduction - A Conceptual Framework*, 2004

³ OHCHR, *Frequently Asked Questions on Economic, Social and Cultural Rights*, Factsheet 33, 2008

perspective with a focus on particular economic and social human rights, and budget transparency (e.g. the Open-Budget Index).

Mainstreaming human rights in development policies, programmes and activities within the UN system, as well as in national development and poverty reduction strategies remains a long term objective of the UN human rights programme. For many decades, since the establishment of the United Nations, human rights and the development were pursued in isolation from each other – a parallel track pursuit of different but same objectives for human wellbeing and life in dignity. However, recent debates within and outside UN system and international efforts to eradicate poverty worldwide provided grounds for increased understanding and acknowledgement that human rights should play a central role in any development policies and programmes, with substantive efforts and resource being devoted towards these ends.

In September 2000, world leaders adopted the Millennium Declaration and made wide-ranging commitments to tackle issues concerning peace and security, development, human rights and the environment. Alongside development goals, commitments to promote democracy and respect for all human rights included the right to development and relevant economic, social and cultural rights with a particular focus on the rights of minorities, women and migrants and access to information. The 2005 World Summit Outcome also contained unprecedented commitments from Member States to mainstream human rights in their national policies. And more recently, the Outcome Document⁴ of the 2010 High-level Plenary Meeting on the Millennium Development Goals (MDGs) represents a significant advance in terms of UN policy and inter-governmental agreements on human rights and development issues. The Outcome Document contains an impressive number of explicit human rights references and commitments within the document, but also quite an impressive degree of congruence with substantive human rights policy recommendations as reflected in OHCHR's "key messages" on MDGs and human rights.

Nonetheless, the imperative of protecting and promoting human rights, particularly economic, social and cultural rights in the context of development and poverty reduction has never been higher. Therefore, in its Strategic Management Plan of 2010-11, OHCHR has committed to '*pursue economic, social and cultural rights and combating inequalities and poverty, including in the context of the economic, food and climate crises*', as one of its core six priorities. More specifically, OHCHR aims at an increased compliance with international human rights standards by relevant state institutions in domestic law, policies and programmes relevant to development, poverty reduction and economic, social and cultural rights.⁵

Greater interest and capacities in budget and public policy analysis have been emerging in line with OHCHR's engagement with UN development agencies, human rights experts, academics and development practitioners. Furthermore, an increasing number of OHCHR field presences included poverty reduction and monitoring economic, social and cultural rights as one of the key thematic priority focus areas in their country and thematic notes for 2010-11. At the country level, a number of field presences have been dedicating increased attention to socio-economic rights protection, monitoring and advocacy, including budget analysis and advocacy in particular cases. These examples include:

- ✓ Advocating for fiscal policy reforms to ensure greater State capacity and resources to respect, protect and fulfil human rights in Guatemala (2006);
- ✓ Developing national budget literacy materials for use by civil society partners in Timor-Leste (2006);
- ✓ Working on human rights-based budget analysis with parliamentarians in Sudan (2007);

⁴ A/65/L.1

⁵ The High Commissioner's Strategic Management Plan 2010-2011, Page 28.

- ✓ Integrating human rights principles within monitoring systems for national poverty reduction strategies in Haiti and Liberia (2009);
- ✓ Reporting on article 2 of the ICESCR in DR of Congo (2010);
- ✓ Convening multi-stakeholder teams for the integration of human rights in policy and budget formulation in Mexico Federal District (2008-2010).

This training guide reinforces the current direction of the OHCHR in this regard, aiming to strengthen current initiatives, provide momentum to emerging opportunities and facilitate effective partnerships and platforms through the application for a human rights lens to budget monitoring, analysis and advocacy.

Part 1

About This Training Guide

Background to the Guide

This guide has been developed following three pilot workshops: in Haiti and Liberia in 2009 and in Geneva in 2010. It emerges in response to a demand for practical tools to empower civil society and build State institutional capacity in public policy and budget monitoring, and aims to increase the understanding and application of a human rights based approach (HRBA). As such, leadership and involvement from civil society organisations working with local communities is a key component of this training, when rolled out at country level. The package, developed by the MDG Section of the Research and Right to Development Division of OHCHR and a group of experts in the field of policy and budget analysis, builds on a body of existing international work while aiming to demonstrate the added value a HRBA brings to budget and policy monitoring and analysis. This innovative approach places the OHCHR as a catalyst for achieving more sustainable and equitable development goals (including the MDGs), facilitating processes and eventual impact on the lives of people experiencing severe forms of poverty and marginalisation, in partnership with development actors and human rights practitioners.

The learning package primarily to introduce ways and methods in assessing the compliance with obligations of respect, protect and fulfil human rights, through making a great use of conventional social accountability, budget analysis and monitoring tools. In doing so, this package looks at budgets not as self-contained processes but rather as part of broader policy processes ideally reflecting international development commitments of states and consistent with the international human rights framework. To ensure this human rights and policy continuum, the package builds on the application of a HRBA to development from the early stage of the policy process of which budgets are a fundamental component. The application of a HRBA will ensure the understanding of development problems as human rights issues, the identification of the underlying and structural causes of these problems, the capacity gaps of duty-bearers in addressing them, in many cases through the allocation and execution of budgetary resources. This approach will allow, therefore, the identification of budget-related hypotheses pertinent to the problem and to assess policy efforts for the realization of human rights. Additionally, the application of a HRBA will empower the users of these methodologies to engage in all stages of the policy process beyond the monitoring and evaluation phase through a systematic use of essential human rights principles and standards. In other words, a HRBA aims to equip budget analysts with essential human rights knowledge to move beyond a role as outside monitors towards drivers for policy change.

1. Overview of the guide

What is this guide?

This guide is for UN staff and their partners who are involved in policy and budget monitoring and budget advocacy. It can be used to help run a rights based budget monitoring workshop, or as a general budget monitoring resource. The training material consists of a mixture of practical exercises and theory so that participants learn about budget monitoring and analysis in a way that is relevant to their specific needs and context, and they come out of the workshop with a clear idea of how to build on the workshop learning and experience.

This guide is a work in progress. It builds on the [UN Common Learning Package on Human Rights-based Approach to Development](#) as well as a diverse set of budget monitoring training packages, tools, experiences and approaches (see Annex 9 for core reference materials and website links).

Generic training objectives

The generic objectives below will need adapting to the context and learning needs of the individuals and organisations you are working with.

By the end of the training participants will have:

1. An overview of human rights standards and principles as relevant to policy and budget processes, and some of the available analysis and monitoring tools and methodologies.
2. The ability and confidence to explain and communicate how to apply a rights-based perspective to budget analysis and monitoring.
3. The ability and motivation to strategically integrate rights-based budget analysis and monitoring in one's evolving programs and work.

It should be noted, however, that the training guide will not create "budget experts", of which there are already many! It aims to create "agents of change", i.e. people who can engage with and facilitate budget work with a clear and explicit human rights perspective, based on greater understanding of policy and budget processes as well as their intrinsic linkages with human rights standards and principles.

Who is the guide for?

The guide is designed as a resource for UN/OHCHR staff and their partners from other organisations, governments, civil society organisations and academia. The main target audiences are:

- Human Rights Officers
- Development practitioners from international and national development organisations (government and non-government)
- Civil society organisations and their leaders
- Government officials in charge for setting, managing, implementing and monitoring policy and budgets (e.g. national and district level officials from the ministries of planning and finance as well as line ministries from education, health, etc.)

The guide is targeted at facilitators and resource people who are directly involved in training and supports HRBA to budget processes, where:

- The guide assumes a basic knowledge in human rights theory, HRBA and budget monitoring and advocacy
- The guide is in itself a resource for teams intending to engage in rights-based budget monitoring and advocacy initiatives
- The guide assumes that any training will be undertaken by a lead facilitator who would be supported by a number of resource people.

How to use the guide

- The sessions are based on the Kolb learning cycle which has been developed to help adults learn by combining an example from experience, reflecting on that experience, developing and creating theory, and an opportunity to put what you have learned into practice by experimenting and planning.
- There is a mix of calling on participants' own experience, theoretical explanation, putting theory into practice through interactive and participatory exercises, exploration and discussion in plenary and review practice sessions to embed key message, approaches and tools.

- Each session builds on previous sessions, though they can also be used as “stand alones” (and some are optional which could be used at discretion) depending on the knowledge, experience base and learning needs of participants.
- Any workshop should be tailored to the needs of the participants and their organisations, and consider the general context in the country. With this training package it is possible to adapt and act flexibility depending on the audience and context.
- There is a need for resource people with experience in HRBA, in policy/budget monitoring and analysis, in advocacy as well as training and facilitation skills.
- Using one central country specific (and even issue specific) case study throughout the training will help making it coherent and rooting the theory into the reality. A number of sample case studies are presented in the annexes and referred to in the Training Guide.

2. Planning your workshop

A. Find out what participants need from the workshop

- What do they know about HRBA, budget monitoring and budget advocacy already?
- Find out how much experience the participants have, how confident are they, and how comfortable are they with budget monitoring and budget advocacy?
- What are their expectations in terms of increasing their knowledge and understanding?
- What practical skills do they want to develop?
- What have they already done, what do they want to focus on now when it comes to budget work?
- What outputs – plans and analysis – do participants need from the workshop? What level of detail is required and what is achievable?
- Who will be responsible for taking the outputs forward and what is their capacity?

B. Develop and send pre-workshop questionnaire and assignment

The pre-workshop questionnaire should ideally be sent to the participants one month before the workshop. This information can help you design and fine tune the workshop plan. The pre-workshop questionnaire serves multiple purposes:

- ✓ Informs workshop design and informs facilitators and resource people of their audience, based on the answers obtained to above questions.
- ✓ Encourages participants to engage with the workshop purpose before their arrival, and to do some preparatory homework before the workshop, if required.
- ✓ Provides a base line of participants’ capacities to enable tracking of increase in knowledge, experience and confidence
- ✓ Contributes to “experience exchange” sessions through the training workshop.

C. Select the right sessions

You will always need an opening and closing session, but the rest of the workshop agenda should reflect the participants' needs.

Which sessions to focus on will depend on the participants' level of understanding of rights-based approaches and of budget monitoring, and the extent to which they have already developed their budget monitoring strategies, and how much time you have for a workshop (in terms of days). You may need to work through each session, or you may need to skip some and concentrate on others, spending enough time on the practical exercises to really come out with useable plans and analysis.

Read through all the materials first to decide what you will use and what you need to amend or tailor depending on the participants' needs and the resource people that are available.

This training package includes the following material for each session:

- ✓ Detailed session plan in this training guide
- ✓ PowerPoint presentations
 - a) The presentations will take you through the theory of the session, introduce the exercises and offer some supplementary information.
 - b) Presentations include notes with further pointers on how to conduct the session.
 - c) You may not need to use ALL the slides, depending on the knowledge and needs of the participants and you may of course want to add your own.
- ✓ Specific handouts and case studies

D. Draw up a workshop agenda

Once you have selected the sessions you need, you will have to prioritise which ones to spend the most time on and then go on to draw up a workshop plan (see workshop agenda examples in Annex 10). Some sessions in this training guide are core, others more optional. Those deemed core to any training on *Human Rights in Budgets* include:

- Session 2: The policy arena: human rights and development
- Session 3: Causal, role and capacity gap analysis – and the budget implications
- Session 5: Policy outcomes, capacities and budgets
- Session 6: Introduction to budgets
- Session 8: Linking policy outputs, capacity gaps, hypotheses and budget methodologies
- Session 9: Specific obligations, the government's budget and budget work
- Session 12: Budget monitoring and analysis: strategic choices in our work

You need to leave enough time for group work and for group feedback. The more groups you have the longer this will take and you may need a quicker way to feedback group work in plenary. If you are working with translators you will also need to allow roughly 1/3 extra time.

E. Gather additional material

- ✓ Make sure you have sufficient background information about specific targets, policy processes and power structure (which may include the use of a local resource person);
- ✓ Have information on relevant international human rights instruments and national legal frameworks, when applicable;

- ✓ Bring in external resource people where relevant;
- ✓ Use the pre-workshop assignment to ensure participants bring relevant experience with them.

F. Specific language preparation

If you are working in different languages, part of your preparation should be to consult with people who know about human rights and budget monitoring and how to translate particularly human rights specific words into participants' languages. Language is crucial and we cannot assume that there is a direct translation of every word with the same meaning (e.g. duty bearer, accountability and advocacy).

G. Context specific preparation

This training guide needs to be adapted to different contexts in relation to the socio-political environment, including the most pressing development challenges and human rights issues specific to that context.

Experience from the 2009 Haiti and Liberia pilots demonstrated the value of utilising **local resource people** who are well prepared and briefed, integrated into the facilitation team and capable of presenting an analysis of the national budget and policy context, process and role of key actors (government, civil society, private sector and international community).

Part 2

The Human Rights-Based Policy and Budget Cycle: Making Sense of the Conceptual Framework

The Framework

This training programme has evolved as it has been piloted, tested and used. Through the piloting process the central importance of a well-defined conceptual framework that clearly articulates both the added value of a rights based approach to policy and budget analysis, monitoring and advocacy and a framework that is accessible to a range of actors, became apparent. What follows is the current “thinking” – thinking that continues to evolve as the body of experience grows.

A rights-based approach emphasises the importance of integrating human rights principles and standards in each and every part of a development process on the basis that the human rights normative framework helps to ensure more sustainable and equitable development outcomes, in particular for the most discriminated and marginalised people in all communities. Needless to say this also applies when engaging with policy and budget processes – in our roles as international agencies, as well as community members, civil society organisations and government actors. As a result, a “classic” policy and budget cycle transforms into a rights-based policy and budget cycle both in terms of process as well as outcomes, and crucially impact the realisation of human rights without discrimination.

Some theoretical overlaps are inevitable as soon as an effort is made to communicate the value of various “development cycles”, each complementing the other but potentially creating conceptual confusion which can only hinder effective application. As a result, this package maintains a consistent and central focus on the rights-based policy and budget cycle, acknowledging the existence of other “cycles” (e.g. the programme cycle, advocacy cycle, policy cycle etc.). Despite the evolving thinking on the need for more policy and budget coherence, the development practice is usually not a linear process, but one triggered by context-specific political and social dynamics, economic interests, institutional dysfunctions and the role played by foreign aid and ‘conditionality’. While this training package acknowledges these complex realities, it emphasizes policy and budget coherence in a linear way for the sake of learning clarity.

In order to grasp the dynamic nature of the rights-based policy and budget cycle it is imperative to buy into the added value provided by a HRBA analysis combined with a shared understanding of State budgets and where they play a role as an implementation tool of State policies – an “input” in the policy arena. As a result, this package, though focusing on budget monitoring, analysis and advocacy, should always be viewed within the wider policy context and processes, and the need to apply a HRBA from its early stages. This policy continuum will help to ensure that the outcome of our budget analysis and monitoring will feed back into the policy cycle in order to correct systemic failures and to improve policy formulation in the next cycle. At the same time, an early engagement with the policy process will help to identify more targeted budget monitoring hypotheses and strategies.

In applying a rights-based approach to budget monitoring, analysis and advocacy this package asks a series of questions:

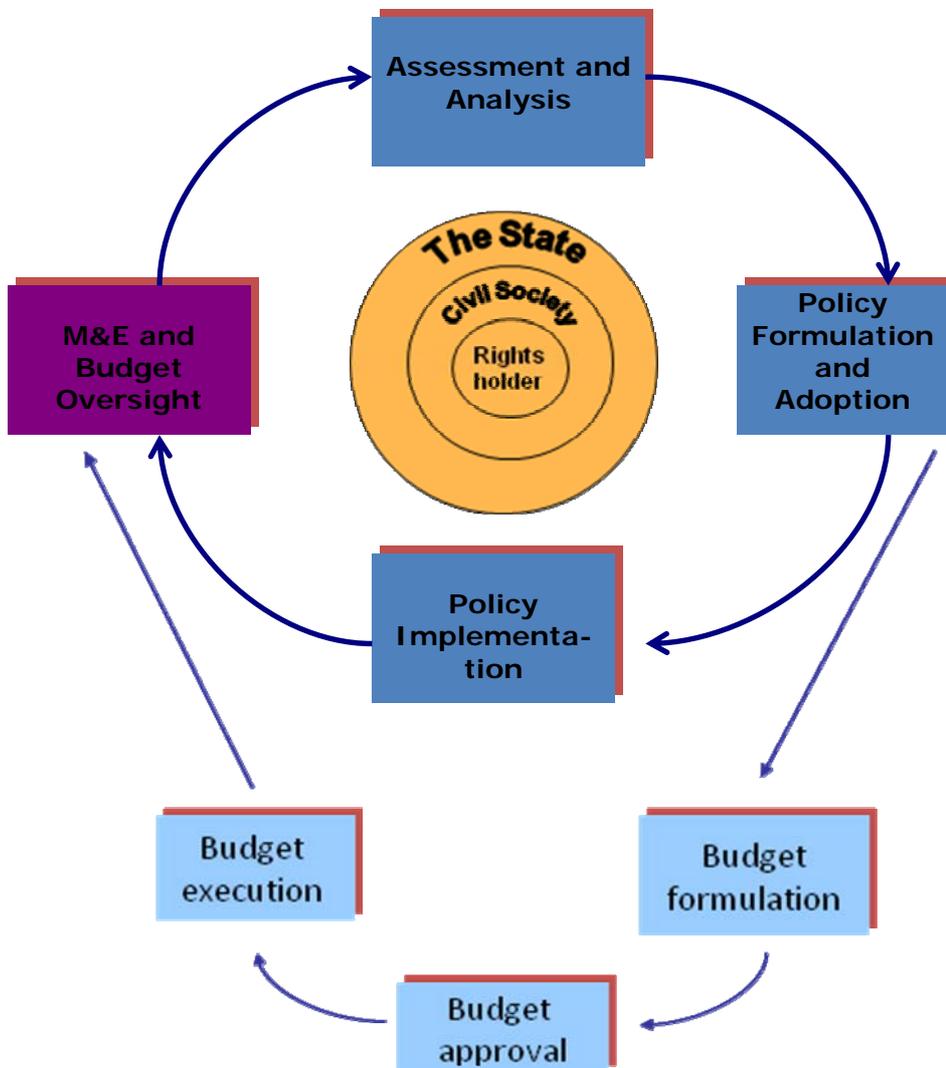
- How national development policies are aligned with international human rights framework?
- What is the alignment between policy and budget processes?
- How far are budgets aligned with human rights priorities, standards and goals, including their desired and real impact (tied to issues of progressive realisation of rights, the minimum core content and maximum available resources)?
- How far are budgets aligned with both international frameworks and nationally set priorities?
- How far are budgets aligned with inclusive, transparent and accountable processes?

- How far does the budget process reflect the differing roles of rights holders, civil society and the State as well as the dynamic relationship between them?

This training guide will assist the trainer in their understanding of where, when, how and with who to tackle these questions, providing a strong emphasis on the practical application of this conceptual framework. Selected references to theoretical debates and existing resources around these questions are given at the end of the training guide (Annex 9).

Below is the visual description of the rights-based policy and budget cycle that this training guide refers to throughout. It depicts the theoretical inter-relationship between the policy and budget cycles and the various stages in the process.

ASSYMETRIES OF CYCLES



Part 3

Session–By–Session Guide

Session 1

Welcome and Introduction (15 minutes)

Lead Responsibility	Hosting organisation + Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Brown paper on wall ✓ Cards, markers and post-its on table ✓ Objectives and day's agenda on the wall ✓ Parking lot, ground rules and jargon page on wall ✓ Name tags ✓ "Introductions" instructions within PowerPoint ✓ Binder for each participant with the workshop agenda, the list of participants and resource persons, and key reading materials sorted by session
Session Objectives	<p>By the end of the session participants will:</p> <ul style="list-style-type: none"> ✓ Know everyone in the room ✓ Understand the objectives of the workshops and how we're going to achieve these objectives ✓ Have introduced the overall framework the workshop will follow (i.e. the human rights based policy/budget cycle)
Session Outputs	<ul style="list-style-type: none"> • Objectives of the workshop stated & understood. • Workshop rules and approaches established and agreed upon by participants.
Format	<ul style="list-style-type: none"> • Opening remarks, including running through the objectives and introductions of key resource people (by hosting organisation). • Introductions and expectations exercise, options: <ol style="list-style-type: none"> i) "portraits" of each other including what you bring, what you hope to take away and one item you forgot for the workshop; ii) names on sheets under chairs prepared in advance – participants have to find the person, draw their portrait and mark that persons expectations of themselves, the group and the facilitators for the training – in max 3 words for each part – then pinned up as a gallery; iii) on cards – expectations of each other, of "myself" and of facilitators with introductions only around the table and place

	<p>names made;</p> <p>iv) Each table will discuss expectations and provide three cards per group to be clustered for plenary debriefing.</p> <ul style="list-style-type: none"> • How the workshop will be run, including ground rules (brainstorm those missing) introduction of learning cycle, M&E practical tools, parking lot, jargon sheets, etc. Optional discussion of sanctions as a way to introduce concepts of responsibility, accountability and participation ... • Introduction of HRBA policy/budget cycle as part of the training road map. First introduction to the conceptual framework.
Key Messages	<ul style="list-style-type: none"> • This training brings a Human Rights lens to budget work – bringing out what and where to look for Human Rights in budget. • This training builds on an existing body of “budget monitoring and budget advocacy” material, bringing an important added dimension both in its process as well as expected outcomes and impact. • The training builds on human rights and human rights based approaches, making the assumption that participants have some basic knowledge of these. • The training has been designed to be flexible: material will change and be added as we go. Some sessions are core to the training, some adaptable and some optional, depending on the context and participants.
Trainer Notes	<ul style="list-style-type: none"> • This session sets the tone for the rest of the workshop and starts to build the mutual learning environment. • Setting the scene will be crucial, including achieving recognition of different capacities, contexts, etc.

Session 2

The Policy Arena: Human Rights and Development (90 minutes)

Lead Responsibility	Policy Resource Person and Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Group instruction on a power point slide ✓ VIPP Cards ✓ Computer and PowerPoint projector ✓ Flipcharts for noting emerging issues, comments and questions from the discussions ✓ Policy-Budget Cycle posted in giant form on the wall (see schema "conceptual framework" on page 15 of this training guide). The Cycle should remain on the wall throughout the training for later reference during most sessions (especially during the introduction and conclusion of sessions) and further updated as the week progresses
Session Objectives	<p>By the end of the session participants will be able to:</p> <ul style="list-style-type: none"> ✓ Consider the development environment ✓ Identify critical opportunities for human rights in the current development environment ✓ Clarify the human rights/policy/budget relationship at the country level ✓ Identify gaps in this relationship at the country level
Session Outputs	<ul style="list-style-type: none"> • Identification of challenges and opportunities of integrating human rights in the current development environment. • Identification of core issues hindering and permitting the functioning of policy-budget processes.
Format	<p>Part 1 – presentation</p> <ul style="list-style-type: none"> • Policy Resource Person presents the current global policy development environment, calling on participants to share their knowledge and experience in plenary. • The links and status of Human Rights within this arena is presented and debated, using recent global events as an entry point to the conversations (e.g. the Global MDG Summit, September 2010). • The presentation also serves as a refresher – reintroducing participants to essential Human Rights concepts. <p>Part 2 – group exercise</p>

	<ul style="list-style-type: none"> • Groups are asked to consider how far policies and budgets are aligned in their countries and report back to the plenary through the cards they generate, if needed prioritizing the three key cards/messages they chose within their group. This is the first formal group exercise of the training and is very important in terms of building respect and trust among the participants and setting some good working practices. <p>Part 3 Option – Local Example – where policy upstream analysis/work with a budget link has occurred</p> <ul style="list-style-type: none"> • Utilise a resource person or participants to present a very short case study of experiences in doing policy upstream analysis/work. <p>Part 4 – summary of the session, including presentation of the policy-budget cycle (on the wall)</p>
Key Messages	<ul style="list-style-type: none"> • Human Rights and development are complementary and mutually reinforcing. • The linkages between peace and security, development and human rights are not new; indeed they lay at the heart of the United Nations. • Human rights and the MDGs are not identical and even sometimes may seem contradictory. However, the central importance of human rights standards and principles in the MDGs processes should not be ignored and can be used as an opportunity to bring often neglected human rights issues at the centre of the development agenda. The MDGs can be instrumental for the progressive realization of human rights while adherence to human rights standards and principles are also instrumental for the achievement of the MDGs, equitably and sustainably. • Historically, human rights and economic development practice have followed separate and often quite distinctive tracks. However, it can increasingly be seen that there are many strategies that serve both human rights and poverty reduction goals. • Human rights, national priorities, policies and budgets should be coherent in theory. However, a number of issues indicate that this is not a simple linear process in practice. Power dynamics amongst different actors, and the asymmetry of processes can hinder an appropriate response to structural factors that prevent the realization of human rights without discrimination on the long run. • Analysing priorities reflected in policies and budgets is an indicator of the level of commitment to human rights. • Policies and budgets translate HR obligations into practice. • HR principles guide the process of development/public policy. • HR standards guide and benchmark the outcomes of policies in relation to each right.

Trainer Notes	<ul style="list-style-type: none">• This is the first substantive session of the training so important to set a confident tone, calling on participants to share their knowledge and experience as well as ask questions.• This is a key opportunity to re-introduce Human Rights terminology – and ensure clarity of definition, use and understanding.• Ensure key documents/references are available in the workshop pack in advance of the training.• This session needs to be carefully tailored for in-country trainings by making it more specific and relevant to the country development context: e.g. exploring the alignment of national priorities in NDS or PRSPs with human rights obligations, and the coherence between human rights, policy and budget tools.
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Session 3.1
Human Rights: A Refresher (30 minutes)

Lead Responsibility	Resource Person and Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Presentation on HR Refresher ✓ Computer and PowerPoint projector
Session Objectives	<p>By the end of the session participants will have:</p> <ul style="list-style-type: none"> ✓ Review the concept of human rights and its main elements (standards and principles) ✓ Develop a common understanding of a human rights-based approach to development (HRBA) ✓ Identify the added value of a HRBA to development
Session Outputs	<ul style="list-style-type: none"> • Clear answers and responses to the Human Rights Quiz – shared amongst all participants.
Format	<p>Part 1</p> <ul style="list-style-type: none"> • Run the presentation on Human Rights making it clear that this is a refresher, building on participants’ existing knowledge. <p>Part 2</p> <ul style="list-style-type: none"> • Use the content of the presentation to run a short, participative and fun “Human Rights Quiz”.
Key Messages	<ul style="list-style-type: none"> • This is a refresher building on existing knowledge. • This session provides the foundation and human rights lens that will be used throughout the training and should be applied throughout all budget work. • This is not an in-depth “human rights education” training; the expectation is that participants are already comfortable with the concepts.
Trainer Notes	<ul style="list-style-type: none"> • This is an optional session depending on the knowledge base of the participants. The pre-training questionnaire should give you some idea of participants’ knowledge levels as should local insight into participants’ learning needs. • If you decide not to run the whole of this session you may want to refer participants to it for their own individual reading and/or utilise specific slides to clarify issues during other sessions in the training.

Session 3.2

A Human Rights-Based Approach to Causality, Role and Capacity Gap Analysis (190 minutes)

Lead Responsibility	Resource Persons and Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Presentation on HRBA essentials and rights based situation analysis ✓ Case study – sent to participants prior to the workshop (to be used as a base for the rest of the training) ✓ UNDG E-learning kit on Un common programming: Module 8 on HRBA to programming – send to participants prior to the workshop (completion time 45 minutes) ✓ Problem Trees (enough to keep groups of 6 people) responding to the case study exposed on the wall – with some gaps to engage group discussion and understanding ✓ Group instructions on PowerPoint slide ✓ VIPP Cards ✓ Flip chart paper or brown paper + wall space ✓ Computer and PowerPoint projector ✓ Role pattern and capacity gap format (taken from PowerPoint)
Session Objectives	<p>By the end of the session participants will have:</p> <ul style="list-style-type: none"> ✓ Strengthened their existing knowledge on HRBA ✓ Learnt how to undertake a causal analysis that identifies development challenges as human rights issues, its causes and the budget implications associated with these ✓ Learnt how to identify key rights-holders and duty-bearers, their roles, (claims and obligations) and corresponding capacity gaps in relation to human rights issues with clear budget implications emerging from your causal analysis ✓ Understood the concept of a human rights-based approach to development, and its main implications in the policy process ✓ Illustrated the relevance of a human rights-based approach to development in the case of the selected thematic issue (e.g. maternal mortality and morbidity, health, education etc.) ✓ Applied a human rights-based approach to the analysis of a country situation, prior to policy formulation and budget analysis
Session Outputs	<ul style="list-style-type: none"> • Completed Problem Trees for each group with identified human

	<p>rights issues and budget implications (based on one common case study).</p> <ul style="list-style-type: none"> • For each group, identified rights-holders, duty-bearers with their respective roles and responsibilities (associated to specific budget implication) and capacity gaps.
Format	<p>Part 1 A human rights based approach – what is it and where lies its added value</p> <ul style="list-style-type: none"> • <u>Optional</u>: Power Walk, highlighting the key elements of human rights (see Annex 8, page 90). • <u>Optional</u>: HRBA continuum mapping participants' perception of their HRBA knowledge and highlighting key challenges, components and opportunities presented by HRBA. • Ask participants to physically get up and place themselves on the "HRBA continuum" – those that are HRBA beginners, those that know something about HRBA but have not applied it and those that are HRBA "experts". Each of the three groups is then set a task within their group – the "beginners" to agree on the 3 burning and core questions they want to ask about HRBA; the "know something but don't have the experience" agree on the 3 key possible challenges to practical application of HRBA; and the "experts" agree on the 3 core messages they want to communicate about HRBA. As a result each group is empowered, informed and supported by the others. • Run a presentation that provides an overview of a HRBA and its application in the different phases of the programming process. • Presentation, including where HRBA comes from (history, current relevance, including beyond the UN, how and why it has been developed) and key components of HRBA. • Explain Needs-based vs. Rights-based approach (depending on the number of groups, its size and timing run as a group exercise or a plenary brainstorming). Emphasizing the evolution from needs to rights and the key areas of added value. Including the systematic nature of HRBA – as a complete package and not an opt in/opt out approach. <p>Part 2 Thematic Maternal Mortality and Morbidity Case – a development and human rights issue</p> <ul style="list-style-type: none"> • Presentation and discussion on the selected thematic focus (e.g. maternal mortality and morbidity); giving an overview of the key issues, progress to date and the explicit and implicit links to human rights. Note: you may want to take a different thematic focus, e.g. primary education, food security, primary health care. The choice is dependent on the context in which you are undertaking the training and the appropriateness of the issue as an easy learning illustration (i.e. from a learning standpoint certain service delivery driven themes like health and education will be more illustrative of budget implications than others). <p>Part 3 Rights-based analysis in practice: causal analysis; Human</p>

	<p>Rights issues and budget implications</p> <ul style="list-style-type: none"> • Run a short presentation to explain the principles and mechanics of a rights based situation analysis, referring participants back to the policy process displayed on the wall. Explain in more detail the mechanics of a causal analysis. • Give groups instructions on the causal analysis, including reading time for the case study and familiarisation with the problem trees already presented on the wall. The trees displayed are not necessarily perfect or comprehensive; even, a few cards could be turned back for participants to reflect critically upon the tree. Participants will, then, review the problem tree (problem statement and causal connections) and make the changes that they see fit. • Once the review of the problem tree was made, participants will go back to the tree to identify unfulfilled human rights as well as specific budget implications emerging from the analysis (by sticking cards or post-its on the wall). • Plenary discussion on key learning points. This should be short as it is mid-process. Optionally the exercise could be debriefed through a gallery in plenary or a group-to-group peer review or a targeted plenary focus on one specific tree to illustrate key learning points. <p>Part 4 Rights-based analysis in practice: role and capacity analysis</p> <ul style="list-style-type: none"> • <u>Option:</u> interactive fast moving exercise reinforcing the concepts of rights-holder and entitlement, duty-bearer and obligation (see slide) – could also work as an energizer. • Run a short presentation to explain the mechanic of the role and capacity gap analysis and the added HRBA value. Remind participants of the logical flow between the different steps and gives instructions for the next step. • Give groups instructions on role/capacity gap analysis. • <u>Gallery:</u> groups briefly explain their work and receive questions from other groups. • <u>Plenary wrap-up:</u> emphasise key learning points brining out the policy process, links between causal, role and capacity analysis and highlighting the budget focus.
Key Messages	<ul style="list-style-type: none"> • The HRBA helps to identify the main development challenges by asking: What is happening, to whom and where? The development challenge should describe a human problem and should be as specific as to reflect who has been left behind. • Human rights standards guide the formulation of a development challenge as a human rights issue. The corresponding human rights standards identified contain the actual claims and duties that will be used during the whole analytical process. • A simple rights-based analysis can be done in three steps (causal/role and capacity gap analysis) by asking: (1) why those

	<p>people experiencing a development challenge were left behind? What are they entitled to? (2) Who has to do something about it? (3) What do they need to take action?</p> <ul style="list-style-type: none"> • The problem tree can help identify the causal connections of rights deep into the root causes that are often related to persistent patterns of discrimination, exclusion and power imbalances. • Some causes have more direct budget implications than others: e.g. those related to weak institutional, policy and financial frameworks and service delivery systems as opposed to those related to attitudes and discriminatory practices. The important underlying message is that not all problems require a budget response. Many problems can be easily addressed without requiring massive resources if there is sufficient political will. • Role pattern analysis helps to identify: Who are the most marginalized, excluded Rights-Holders; What is their specific claim; Who are the corresponding Duty-Bearers; What are their specific obligations towards meeting the Rights-Holder’s claim. • The identification of Rights-Holders and Duty-Bearers and their roles is not an arbitrary exercise. It should be guided by the claims and duties established in international human rights standards as well as in national laws, regulations and policies. • State Duty-Bearers should be identified both horizontally and vertically at all level of the State administration. This is particularly relevant in the budget context in order to identify the bottlenecks in the money flow. Some non-State actors such as multilateral organizations, private companies and NGOs also have human rights responsibilities in the context of national and local budget processes. • In a HRBA, the concept of capacity is not only a technocratic analysis of resources and skills. While budget problems will be more directly related to resource constraints, broader, political, societal legal or institutional gaps may also explain why some duty-bearers do not discharge their obligations and responsibilities in the budget process.
Trainer Notes	<ul style="list-style-type: none"> • Splitting this session across two days helps participants step back and reflect on progress, critique each other and move forward. • It is worth investing time in case study preparation – in terms of choice of issue, geographical focus as well as content. CCA/UNDAFs, for example, can provide good resource material for the design of a case study as a starting point (some case study examples could be found in the Budget Training Support Pack, or see Annex 4). • It is assumed that most participants will have already undertaken rights based situation analyses, hence the “short cut” on the problem tree and focus on policy processes, emerging human rights issues and budget implications. • It is crucial to give adequate time to the role and capacity gap analysis (linked clearly to budget implications). This will build further insight into the budget sessions and help ensure a human rights lens is applied throughout the budget monitoring, analysis and advocacy work at all levels of the State administration.

Session 4

Experience Exchange 1: Budget Process, Legal Frameworks and Fiscal Flows (60 minutes)

Lead Responsibility	Budget resource person
Materials and Equipment	<ul style="list-style-type: none"> ✓ Example of the legal framework, fiscal flow and the budget process from the country of the “case study” ✓ Participants pre-workshop preparation based on questionnaire/notes sent to all participants prior to the workshop (see Annex 6 for an example) ✓ Exercise instructions ✓ Handout for Session 4 ✓ Cards and markers
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Utilised information on legal framework collected for workshop preparation and shared with others in the group ✓ Described financing processes in their countries ✓ Identified challenges they faced in gathering information on the legal framework and fiscal flow ✓ Identified the challenges facing financing systems ✓ Identified initial opportunities for budget work
Session Outputs	<ul style="list-style-type: none"> • Visual representation (flow chart) of fiscal flows from a number of different countries (reflecting participants’ focus of geographical interest).
Format	<p>Part 1</p> <ul style="list-style-type: none"> • Introduction to the session, including explanation of a country specific financing flow chart (see PowerPoint presentation for an example of a fiscal flow). <p>Part 2</p> <ul style="list-style-type: none"> • Ask groups to draw a flow chart of financing for a specific sector (in keeping with the rights analysis case study), e.g. health care in their countries. • Share what they have drawn with others at their tables noting, explaining how the legal framework helped them to develop the fiscal flow chart, challenges they faced in getting the necessary

	<p>information, anything striking or surprising about the flow charts, identifying areas of similarity and difference among the countries.</p> <p>Part 3</p> <ul style="list-style-type: none"> • Plenary sharing of findings. <p>Part 4</p> <ul style="list-style-type: none"> • Participants review the chart on page 7 of the Budget Training Support Pack. Any questions? Clarifications needed? Does any participant find that s/he already has information on one or more of the points vis-à-vis his/her own country?
Key Messages	<ul style="list-style-type: none"> • To be able to identify roles and capacities of government actors involved in budget-related human rights situations, it is essential to be familiar with the legal framework that defines the roles of the various government actors for raising revenue, authorizing expenditures, making expenditures, auditing. • Understanding financing of social services (and in other areas of government) can be a complex and challenging exercise, requiring securing a range of information from a number of sources. • Financing of social services is often a mix of funding from different levels of government and outside sources, making it difficult to determine revenue, expenditures and responsibilities. • It is key to consider human rights obligations of the different levels of government and the relationship of these levels and corresponding obligations to each other. • It is important to know the legal framework for the budget in your country.
Trainer Notes	<ul style="list-style-type: none"> • This experience exchange is dependent on a minimum of knowledge from the participants. • Workshop preparation instructions should help participants in this session. • Many of the questions and comments made will be addressed and discussed throughout the workshop – this session assists in initiating this process.

Session 5

From Rights-based Analysis to Policy Formulation: Linking Capacity Development Needs with the Costing of Policy Outcomes (90 minutes)

Lead Responsibility	Policy/rights based situation analysis Resource Person + lead facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Case study rights based analysis completed and displayed by each group on wall space ✓ Flipchart paper and markers ✓ PowerPoint presentation with short background notes and exercise instructions
Session Objectives	<p>By the end of the session participants will be able to:</p> <ul style="list-style-type: none"> ✓ Demonstrate the links between HRBA analysis and policy formulation by using capacity gaps in the formulation and costing of a policy outcome pillar ✓ Articulate the transition from a policy focus to a budget focus ✓ Utilise a rights based analysis in formulating and costing policy outcomes
Session Outputs	<ul style="list-style-type: none"> • Each group with a simplified costed policy outcome.
Format	<p>This session is practice-based, bringing together learning and discussions undertaken so far in the training. It relies on familiarity with the case study, an understanding of the policy development process and the rights based analysis.</p> <ul style="list-style-type: none"> • Resource person refers participants back to the policy cycle on the wall to explain that we are transitioning from the analysis phase to policy formulation. • Give groups instructions for costing a policy outcome. • Using the information from the country situation analysis (e.g. on maternal mortality and morbidity or any other selected theme) done by your group, formulate the following: <ol style="list-style-type: none"> 1. A policy outcome based on the right-holder claim. 2. In relation to the policy outcome, identify a broad outline of key priority interventions (programmes) based on the rights-holders claims and capacity gaps, and the duty-bearers obligations and capacity gaps. 3. Carry out a quick and very simple policy costing with one budget line for each priority programme intervention, and the total amount or within the given amount of funding/resources.

	<p>4. Identify one indicator for the policy outcome and each of the key priority interventions. To the extent possible, the indicator should allow to measure if the policy costing is realistic or not, e.g. 'number of teachers trained' will tell us whether the money allocated for teachers training meets the capacity development need in order to reach the intended policy outcome.</p> <p>N.B: This policy proposal is going to be submitted to the fictitious Ministry of Planning and the Ministry of Finance for determining the budget allocation for the health sector. The budget ceiling is 100 million US\$, out of which: 50% goes to salaries 40% goes to administrative costs 10% goes to programme interventions and capital investments</p> <ul style="list-style-type: none"> • Plenary asking each group to present their budgeted policy outcome and justify choices; the other groups may play the roles of the Ministry of Planning and the Ministry of Finance (if appropriate) – with the additional option of bringing in the World Bank or the IMF. • Wrap up with a discussion on key learning points.
Key Messages	<ul style="list-style-type: none"> • A rights-based analysis is a pre-requisite for a policy 'compliant' with human rights. • Unless the problems of those left behind are visualized in the assessment and analysis, they will remain invisible in policy and budget choices. • An HRBA adds legitimacy and content to capacity development: whose capacities and capacities for what? A rights-based analysis helps us to identify relevant policy interventions. • Human rights are indivisible, meaning that all rights are equally important and cannot be ranked 'a priori'. However, in development practice there are difficult policy trade-offs in view of limited resources. • A HRBA should not be seen as an add-on, thus increasing the need for resources exponentially. A HRBA helps to indentify relevant interventions as integral part of the policy response and helps direct exiting resources towards those left behind.
Trainer Notes	<ul style="list-style-type: none"> • This is the key bridging session moving from rights-based analysis to policy formulation and then to budgets. • Key session in demonstrating the added value of applying a human rights lens to budget monitoring, analysis and advocacy (mainly through the use of role and capacity gaps analysis in policy formulation and costing). • This is a key transition session in the training, integrating both policy and budget considerations and making explicit the vital role of a rights based situation analysis in assisting in applying a focused human rights lens to budget work.

	<ul style="list-style-type: none">• Key for participants to have engaged fully in the previous rights based analysis exercises in order to get the most from this session. To make it visually clear, the resource person should refer participants back to the policy cycle on the wall to explain that we are transitioning from the analysis phase to policy formulation. This will clarify why we did a rights-based analysis and the use that we will make of the outcome of this analysis.• This “costing” exercise is an extremely simplified version of what, often in practice, is a very complex exercise in reality.
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Session 6

Introduction to Budgets: The Government Budget, Budget Cycle and Budget Work (220 minutes)

General introduction and the budget cycle

Note: the following budget sessions are supported through the “Budget Training Support Pack”, a step-by-step guide and a reduced number of PowerPoint slides. Nevertheless, the session guide below goes into detail on session format and approach.

Lead Responsibility	Budget resource person
Materials and Equipment	<ul style="list-style-type: none"> ✓ PowerPoint presentation ✓ Budget jargon cards (Part 1) ✓ Flipcharts with pre-written unfinished sentences for (Part 1) ✓ Budget cycle on the wall ✓ Handout: Trevor Manual quotation, taken from the PowerPoint presentation (Part 1) ✓ Handout: relevant OBI country summaries (Part 2) ✓ Handout: budget matrix for individual exercise, taken from the PowerPoint presentation (Part 3) ✓ Handout: Methodologies Summary – Annex 1 (Part 5) ✓ Handout: budget classification exercises (Part 6)
Session Objectives	<p>By the end of the session participants will be able to:</p> <ul style="list-style-type: none"> ✓ Explain the meaning and components of a budget using the national context as a starting point ✓ Explain what is a good and bad budget from human rights perspective
Session Outputs	<ul style="list-style-type: none"> • Exercise outputs which are part of the “learning process”. • The budget cycle as it “looks” on a real country specific level. • Budget methodologies and tools mapped against the policy-budget cycle.
Format	<p>This session covers 4 components, taking participants through the some basic budget literacy and ensuring a consistent human rights lens is applied at all times.</p> <p>Part 1 General Introduction to Budgets</p>

- Introduction by Budget Resource Person, taking participants through the road map of the budget-focused components of the training, with an emphasis on the human rights perspective and a reality check that the training will not create “budget experts” but rather strengthen capacity to facilitate positive change through budget work.
- Warm up: Participants are asked to read the Trevor Manuel, South African Minister of Finance, 1998 citation and respond to it.
- What is a budget? Ask participants what they think is meant by each of the processes. Clarify and sum-up.
- Group exercise: distribute budget jargon cards asking participants grouped in pairs to match the terms with the definitions. These terms will be discussed through the rest of the training (note that multi-lingual jargon cards are very useful). Pairs should help each other understand the terms and then in plenary call for answers and any questions about definitions.
- Characteristics of a good budget and budget process: This can be done on a flip chart with proposals for additions from participants. Make one sheet for the budget itself and another for the budget process. Resource person should make sure all the important characteristics are mentioned, and clarify where needed.
- Role of civil society: Again, participants can be asked to suggest what they see the role of civil society should be related to the budget and budget process. Resource person can sum-up.

Part 2 General Introduction to the Budget Cycle

- Explain the Budget Cycle: refer to policy/budget cycle on the wall (using terminology already raised by the jargon cards) emphasising that we will return to the various stages of the budget cycle and consider different tools and methodologies to assist monitoring and analysis of the budget at the various stages.
- Bring the conversation back to the human rights perspective: understanding the budget requires access to accurate and timely information.
- Present the Open Budget Index as an example of “access to information and transparency” (<http://www.internationalbudget.org/what-we-do/open-budget-initiative/>).
Option: where multiple countries present distribute one-page summaries from the OBI to people from the different countries and ask them to line up in order of the country scores on the OBI, inviting a reaction from all participants.

Part 3 The Budget Cycle in Your Country

- Key actors and the Budget Cycle: Explain the individual exercise, asking participants to fill in the matrix provided in relation to their country of focus. The exercise brings out the key actors of each phase of the budget cycle – encouraging participants to be as specific as possible. Use a handout based on the matrix in the

PowerPoint presentation if useful. Pre-workshop preparation should also inform this exercise.

- Obstacles and challenges at different points of the budget cycle: Continuing the previous exercise, participants are asked to complete the matrix, focusing on each phase of the budget cycle and key external challenges and obstacles (again, pre-workshop preparation informs this exercise).
- Group discussion and plenary: share main common obstacles and challenges identified.

Part 4 Budget Structure/sequence vs. budget analysis process

- Present the “budget structure and its sequencing” (moving from the fiscal framework down to economic classifications within specific programmes and relate this to a budget analysis process; moving up from a specific issue, looking at *where/how/if* money was spent to address the issue, to allocations within programmes, then allocation between ministries and macro-economic decisions).
- Indicate how and where different budget methodologies can assist in undertaking this analysis.

Part 5 Budget work methodologies

- Pass out methodologies handout, and explain that it includes a summary of each methodology along with suggestions for how the methodologies could provide information relevant to human rights fact-finding and analysis.
- Have participants read the handout overnight. Ask them to identify situations in their own countries where different methodologies might be useful.
- Next day: have participants suggest situations, discuss and clarify any questions that come up. Then ask participants to suggest where in the budget cycle some of the methodologies might be useful. No need to be exhaustive on this; just make sure participants understand how various methodologies could be used, when and where.

Part 6 Budget Classification

- Refer back to the jargon cards; cover the three different ways public budgets are classified.
- Pass out handout with three exercises. Key questions asked in the presentation and the group work:
 1. How might knowing these different budget classifications help you in your human rights work?
 2. Is one of the classifications potentially more useful than another?
 3. If so, for what purpose?

Make the link to human rights and a « performance budget ».

Key Messages	<ul style="list-style-type: none"> • Throughout the workshop, a consideration will be given to ways in which these human rights principles and standards are or should be integral to the budget process. • Getting to grips with budget “jargon” is essential if one wants to engage with the budget and policy experts. This doesn’t mean becoming an expert oneself but it does mean feeling confident with budget terminology and the ability to apply a human rights lens to these concepts. • Various budget monitoring and analysis methodologies can be used at different stages in the budget (and policy) cycle. Identifying the appropriate tool will depend on your context, aims, partners and available resources and experts. • Coming to grips with the details of the methodologies will not be covered in this training, though more information is available in the Annexes for some methodologies (Public Expenditure Tracking Surveys and Community Score Cards) and in the references/links.
Trainer Notes	<ul style="list-style-type: none"> • Demystifying budgets is key and best done through a mix of explanation and short sharp exercises in groups and plenary. • Take every opportunity to bring in experience from the participants, especially if both civil society and government represented. • You should not be tempted to go into the details of budget tools and methodologies at this point but indicate clearly that the examples given are not exhaustive.

Session 7

Experience Exchange 2: Instrumental Value of Civil and Political Rights for Undertaking Budget Work (60 minutes)

Lead Responsibility	Lead Facilitator and Budget resource person
Materials and Equipment	<ul style="list-style-type: none"> ✓ Participants' pre-workshop preparation based on questionnaire/notes sent to all participants prior to the workshop (see Annex 6 for the sample)
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Shared their country based insights and experience on budget work, with a particular focus on civil and political rights ✓ Understood further the value of applying a civil and political rights lens to budget monitoring, analysis and advocacy ✓ Have acknowledge the opportunities and challenges posed by relating budget issues to civil and political rights
Session Outputs	<ul style="list-style-type: none"> • Summaries of budget work experience prepared in advance by participants.
Format	<p>Round Table Discussion</p> <p>A small number of participants are or could be asked in advance to share their insights and experiences into realities of the budget work in their countries, making explicit the opportunities, challenges and value in applying a civil and political rights framework. This implies considering the importance of rights such as to information, to expression and to participation in public/governmental affairs in the formulation, implementation and monitoring of the budget. The discussion takes place in the form of a round table with "experts" from specific countries gathered to share their experience and discuss with the "audience". In some contexts it may be worth focusing on the right to access to information – this being central to undertaking any meaningful human rights-based budget work.</p> <ol style="list-style-type: none"> 1. Round table discussants are invited to make very short presentations (maximum 5 minutes each – encouraged not to use PowerPoint unless really necessary) 2. A question and answer session follows, moderated by the lead facilitator jointly with the Budget Resource Person to provoke focused discussion and exploration 3. Lead facilitator must regularly summarise the main emerging points (could be done on a flipchart and displayed on a wall later)

<p>Key Messages</p>	<ul style="list-style-type: none"> • The human rights framework lends legitimacy and a normative value to budget analysis and monitoring. • Linking the findings of budget analysis to specific human rights obligations can make advocacy strategies more powerful. • Quality information is key to budget work – raising issues of access to information, transparency and inclusive decision making processes. • Budget work constantly involves the interface between government and civil society at all levels of society. • The exercise of civil and political rights is essential for a meaningful engagement of civil society with budget processes. Furthermore, budgets are necessary to ensure access to justice, and the effective protection of civil and political rights. • While economic, social and cultural rights are framed in terms of the core minimum content and the notion of maximum available resources, civil and political rights are not. Development agencies and practitioners, including UNDP, have used costing exercises to both assist States in budget prioritisation and to hold them to account.
<p>Trainer Notes</p>	<ul style="list-style-type: none"> • Exercise outputs are part of the “learning process”. • This experience exchange is dependent on good preparation from a small number of participants (and knowledge of the participants from the workshop organisers). • Focus issue of the session will depend on the context. However, it may be pertinent to focus on experiences around the right to information, for example. • Workshop preparation instructions should help participants in this session. • Many of the questions and comments made will be addressed and discussed throughout the workshop – this session assists in initiating this process which gives specific space to issues around civil and political rights.

Session 8

Linking Policy Outputs, Capacity Gaps, Hypotheses and Budget Methodologies (90 minutes)

Lead Responsibility	Budget resource person and Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ “Costed” policy outcomes worked on the day before (linking to the rights-based analysis that should still be displayed by each group on the wall) ✓ Cards, each with one budget monitoring or budget analysis tool or methodology written on it – for each group ✓ Flip chart paper and markers ✓ PowerPoint presentation ✓ Budget Methodologies handout
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Shared their country based insights and experiences on budget work ✓ Made explicit the links between policy outputs and capacity gaps as outlined through the rights-based analysis ✓ Become more familiar with the range of budget monitoring and analysis methodologies available, when and how they can be used
Session Outputs	<ul style="list-style-type: none"> • Identified budget methodologies in relation to specific policy outputs and hypotheses.
Format	<p>This session essentially takes place through group exercise, picking up on the previous morning’s work on the “costed” policy outcomes (and programme interventions – see Session 5):</p> <p>Part 1</p> <ul style="list-style-type: none"> • Recap the policy and budget cycle and different methodologies already mentioned the day before (making a link to rights-based analysis) and outlined in the “methodologies” handout. <p>Part 2</p> <ul style="list-style-type: none"> • Groups are asked to go back to their capacity gaps and the “costed” policy outcomes (interventions). Groups are explained that the policy and the costed policy outputs were approved and adopted. Two years later, however, nothing seems to have changed for the people on the ground. • Each group is asked to identify two hypotheses (i.e. the direct budget-related bottlenecks preventing full realisation of the policy

	<p>outcome), e.g. <i>Policy output: Put in place a school feeding programme in favour of children attending primary school from the poorest communities in the country (6,000,000 US\$). Hypothesis: Food supplements did not reach the intended beneficiaries.</i> (See PowerPoint presentation for clarifications worked through an example)</p> <ul style="list-style-type: none"> • The groups must then identify the appropriate budget methodology which will assist in «proving» their hypothesis, using the “methodology” cards they have been given to chose from as well as the “methodologies handout” (see Annex 1). These cards should also reflect on the “methodologies” introduction from the day before which will have been left on the budget/policy cycle displayed on the wall. • Ensure that each group has at least one person well enough versed in or familiar with different methodologies.
Key Messages	<ul style="list-style-type: none"> • Budget work would only be useful if there is a significant link between the situation raising human rights concerns and the government’s budget. • The hypothesis linking the situation to the government’s budget is based on all the evidence available at the time. The purpose of the budget work is to generate additional information, and with that information, confirm or raise questions about the accuracy of the hypothesis.
Trainer Notes	<ul style="list-style-type: none"> • Take time to recap on learning to date – this session helps to make the key links through all the different sessions that have taken place so far in the training and prepares for the more technical sessions to come.

Session 9.1

Specific Obligations, the Government's Budget and Budget Work: Equality and Non-Discrimination (130 minutes)

Revenue, expenditure and allocation

Lead Responsibility	Budget resource person and Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Handouts – both from the PowerPoint presentation slides in the form of the exercises and specific additional handouts ✓ Calculators (participants should be reminded to bring calculators before the workshop and on the first day) ✓ PowerPoint presentation
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Related forms of revenue to the obligation of non-discrimination ✓ Used per-capita calculations to identify discrimination in allocations and expenditures
Session Outputs	<ul style="list-style-type: none"> • Calculations undertaken by all participants, analysed in relation to equality and non-discrimination.
Format	<p>Part 1: Looking at issues of revenue and questions of equality and non-discrimination</p> <ul style="list-style-type: none"> • Explain how and why it is important to understand the different types of revenue and their human rights implications. This includes how and why economic evidence is of value in “making the Human Rights case”. A central consideration for human rights is: who pays the revenue? Give the example of different ways to raise tax (regressive, proportional and progressive taxes). • Small group exercise (<u>option</u>: this exercise can be done on an individual basis, however, working in pairs/groups gives support to those less confident with the maths): Undertake the revenue exercises and ensure enough time for both the percentage calculations and the analysis (if time allows, do one household-based exercise and one State-based exercise). • <u>Plenary discussion</u>: relate the exercise findings to an analysis of equality and non-discrimination, demonstrating the story behind the numbers. <p>Part 2: Looking at issues of allocation and expenditure and questions of equality and non-discrimination</p> <ul style="list-style-type: none"> • <u>Explain</u>: governments are obliged to allocate and spend funds in a non-discriminatory fashion. Since rights belong to each person, one way to help assess whether funds are being allocated in a

	<p>non-discriminatory fashion is to determine <i>per capita</i> (for each person) allocations (and expenditures): how much is allocated (and spent) for each person (in a group, in a geographical region, etc.)? It is possible then to compare, to determine if spending is equal across ethnic groups or geographical areas or if there are persistent patterns of unequal allocations over time for particular groups of the population, etc.</p> <ul style="list-style-type: none"> • <u>Explain:</u> the formula for calculating per capita allocation (refer to and display the PowerPoint presentation during this exercise). • <u>Small group exercise:</u> ask groups to undertake calculations using the information in the Budget Support Pack and bringing out issues of discrimination – by region, ethnicity, rural/urban populations, etc. • <u>Plenary discussion:</u> relate the exercise findings to an analysis of equality and non-discrimination, demonstrating the story behind the numbers.
Key Messages	<ul style="list-style-type: none"> • Different forms of revenue affect people and groups differently. It is important to understand the different forms of revenue and how they affect the human rights of different people. • Knowing your data gives you strong credible evidence that you can use to influence decision makers for positive change. • The data gathered by using these analytical tools may not give you all the evidence needed to be able to conclude whether a budget decision is human rights compliant or not. However, this information could be sufficient to identify a potential problem and raise a “red flag”. This will give you the legitimacy to ask for further information.
Trainer Notes	<ul style="list-style-type: none"> • Not everyone is comfortable doing the maths – even when explained simply. It is, therefore, important to ensure that each group has at least one person happy to take the others through the calculations (this can also be very empowering). Most important of all, it is crucial to demonstrate how and why doing the calculations unveils the “real” budget story in relation to people’s rights. • Give enough time for participants to get their heads around the calculations even if they are not able to finish all or even have all the “right” answers. This is not important; what is important is our understanding of how per-capita calculations can provide insights into discrimination. Equally, provide enough time for group/plenary discussion. • Ensure that you have the correct answers to hand, and that you are not doing the calculations for the first time yourself! An “answer” sheet is included in the Annex 11. • Use credible examples in your exercises.

Session 9.2

Specific Obligations, the Government's Budget and Budget Work: Progressive Realisation (130 minutes)

Inflation, revenue, allocation and expenditure

Lead Responsibility	Budget resource person and Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Handouts – both from the PowerPoint presentation slides in the form of the exercises and specific additional handouts ✓ Calculators (participants should be reminded to bring calculators before the workshop and on the first day) ✓ PowerPoint presentation
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Adjusted budget figures for inflation to reveal changes in the government's budget that bear on issues of progressive realisation ✓ Determined whether government revenue, allocations and expenditures are increasing in real terms over time ✓ Understood the relationship between increased expenditures, revenue and progressive realisation
Session Outputs	<ul style="list-style-type: none"> • Completed exercises, including calculations, undertaken by all participants, analysed in relation to progressive realisation.
Format	<p>Part 1</p> <ul style="list-style-type: none"> • <u>Explain:</u> Progressive realisation implies improvement over time, that is, over the course of several years. Assessing whether a government is meeting this obligation often requires the use of a basic budget analysis tool: adjusting for inflation. Government budgets (including multiple-year reports) are typically presented in nominal terms; in other words, the figures are not adjusted for inflation. Without adjusting for inflation, it is impossible to tell whether the government is increasing its "buying power" over time. • "Adjusting for inflation" makes budget figures from different years "equivalent" to one of those year's current values, so as to enable valid comparisons across years. Typically budget figures from past years are converted into "today's" buying power (or the most recent year's buying power). This conversion requires use of the Consumer Price Index (CPI) for succeeding years. • <u>Explain:</u> the formula for adjusting for inflation (refer to and display the PowerPoint presentation throughout the exercise). • <u>Small group exercise:</u> ask groups to undertake calculations using the information in the Budget Support Pack and bringing out issues of

	<p>progressive realisation – looking at revenue, allocation and expenditure.</p> <ul style="list-style-type: none"> • <u>Plenary discussion</u>: relate the exercise findings to an analysis of progressive realisation, demonstrating the story behind the numbers.
Key Messages	<ul style="list-style-type: none"> • While governments can progressively realize rights through a variety of ways that don't necessarily involve increased government revenue and expenditures, situations where the need (e.g., in the areas of health or education) remains constant or increases, and government revenue/expenditures do not increase or actually decrease, should be a "red flag" signalling a potential problem with regard to the obligation of progressive realisation. • The obligation of progressive realisation requires from governments to undertake concrete, deliberate and targeted steps within the maximum available resources. At least, the minimum essential level or core content of economic, social and cultural rights should always be met. • Understanding real versus nominal expenditure is vital to credible commenting on progressive realisation. • The obligation of progressive realisation means that governments cannot take steps backwards, i.e., "retrogressive measures."
Trainer Notes	<ul style="list-style-type: none"> • Not everyone is comfortable doing the maths – even when explained simply. It is, therefore, important to ensure that each group has at least one person happy to take the others through the calculations (this can also be very empowering). Most important of all, it is crucial to demonstrate how and why doing the calculations unveils the "real" budget story in relation to people's rights. • Give enough time for participants to get their heads around the calculations even if they are not able to finish all or even have all the "right" answers. However, it is important that participants understand the relationship between adjusting for inflation and progressive realization. Equally, leave enough time for discussion. • Ensure that you have the correct answers to hand, and that you are not doing the calculations for the first time yourself! An "answer" sheet is included in the Annex 11! • Use credible examples in your exercises.

Session 9.3

Specific Obligations, the Government's Budget and Budget Work: Maximum Available Resources (110 minutes)

Lead Responsibility	Budget resource person and Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Handouts – both from the PowerPoint presentation slides in the form of the exercises and specific additional handouts ✓ Calculators (participants should be reminded to bring calculators before the workshop and on the first day) ✓ PowerPoint presentation
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Made explicit the directives of the Committee on Economic, Social and Cultural Rights (CESCR), implications for government budgets and the obligation to use maximum available resources (MAR) ✓ Applied the obligation of MAR to different budget components. More specifically: <ol style="list-style-type: none"> 1. Calculated revenue as a share of the Gross Domestic Product (GDP) and related this calculation to MAR 2. Articulated the implications of the MAR obligation for inefficient tax collection 3. Identified the implications of the obligation for priorities within government budgets and within ministry and departmental budgets 4. Understood the relationship of the “marginal utility” concept to government budgets and to MAR 5. Considered the implications of MAR for macroeconomic strategies 6. Assessed efficiency in spending as implementation of the MAR obligation, and under-spending as a failure of implementation 7. Considered how leakages of funds can imply a failure of MAR
Session Outputs	<ul style="list-style-type: none"> • Calculations undertaken by all participants, analysed in relation to maximum available resources.
Format	<p>Part 1 Introduction to MAR</p> <ul style="list-style-type: none"> • Explain and open for discussion in plenary how “maximum available resources” speaks directly to issues of the government's budget, and indeed this obligation relates to the government's budget in a multitude of ways. The General Comments from the Committee on

Economic, Social and Cultural Rights (CESCR) has outlined what this obligation means.

- The rest of the session are examples of ways you might come across MAR in budgets, how these standards relate to revenue, allocations and expenditures, and how different budget work methodologies can be used to assess MAR.

Part 2 Revenue

Small group exercise on revenue as a share of GDP:

- Explain: Growth in the GDP of a country typically means, in very simple terms, growth in the “wealth” in a country. With increased wealth, a government should be able to increase its revenues. In other words, growth in revenue should at least keep pace with growth in the GDP; that is, revenue as a share of the GDP should at least stay constant. Failure to do so could represent a failure to use MAR (other factors would, of course, need to be taken into account).
- Explain the formula on PowerPoint: revenue as a share of GDP. Ask participants (working in pairs) to undertake the calculations.
- Plenary discussion: relate the exercise findings to an analysis of MAR, demonstrating the story behind the numbers. Keep in mind that this exercise includes progressive achievement issues as well as MAR.

Rules related to revenue coming in over projections

- Explain how, currently, Ministries of Finance in many countries have complete or significant discretion in allocating excess revenues without seeking prior approval from legislatures.
- The exercise (working in pairs) asks:
 1. What do you notice about projections of revenue versus actual revenue?
 2. What do you notice about what the government actually spends versus what it had budgeted?
 3. How would you articulate an argument about the government’s compliance with its obligation to use the maximum of available resources to advance economic and social rights?

Inefficient tax collection

- Explain: how tax collection is notoriously inefficient in many countries. There are a number of reasons for this, including possible lack of capacity, lack of political will and so on.
- Exercise/discussion: using news articles to provoke discussion and ask how would you phrase a “maximum available resources” concern in such cases?

Part 3 Allocation

Priority of ESC rights issues within the budget

- Explain: The Committee on Economic, Social and Cultural Rights has indicated that governments should prioritize ESC rights in their budgets, and even in the face of serious resource constraints, they must prioritize the minimum core content of the rights.
- Exercise/discussion in groups: Consider the budget in the hand out. How would you describe the priority given to ESC rights?

Trade-offs within ministries, departments and agencies

- Explain: Because resources are always limited, in any budget certain areas and lines are given priority.
- Exercise/discussion: using the examples given in the handout, ask participants: Are the maximum available resources going to human rights priorities? What would you say about the priorities reflected in this budget?

Geographical trade-offs

- Explain: Investing money in an underserved area on, for example, a new health clinic will generally provide greater benefits to the people there than the people in a better-served area would derive from having the same amount of money invested in an additional health clinic in their area. In other words, the former investment will normally be a more efficient and effective use of funds than would the latter. In economics, this is related to the concept of "marginal utility". In human rights terms this could be considered a maximum use of available resources.
- Exercise/discussion: Consider the graph on page 29 of the Budget Training Support Pack. How would you state an argument based on the "use of maximum available resources"?

Wage cap ceilings

- Explain: Governments' budgets are typically developed within a macroeconomic framework that defines priorities and sets limits. Sometimes these priorities and limits are contrary to what human rights would call for.
- Exercise/discussion: Read through the article in the Budget Support Pack. Why do wage cap ceilings raise issues about "use of maximum available resources"?

Part 4 Execution of budget/expenditure

- Explain: Economists generally consider efficiency in spending to be desirable. Efficiency may also be desirable from a human rights perspective, particularly if the spending thereby makes the maximum use of available resources to realize human rights. The government's buying over-priced or poor quality goods would not be making the maximum use of existing resources. On the other hand, buying well-priced, quality goods that are not effective in realizing a right would also not be making the maximum use of available resources.
- Exercise/discussion 1: Efficiency in spending

	<ul style="list-style-type: none"> • Exercise/discussion 2: Under-expenditure of funds • Exercise/discussion 3: Administration of funds/leakages • Plenary discussion: taking all exercises together, relate the findings to an analysis of MAR, demonstrating the story behind the numbers.
Key Messages	<ul style="list-style-type: none"> • The obligation to use the maximum of available resources to realize economic, social and cultural rights has multi-faceted implications for how a government raises, allocates and spends its budget. • The obligation to use MAR is a very strong one. At the same time, it is articulated primarily in international human rights treaties, with only a few national constitutions that include a similar obligation.
Trainer Notes	<ul style="list-style-type: none"> • The more exercise examples are taken from real examples, the more credible and useful will be the exercises, e.g. using recent and “real” government budget figures, linked to the earlier country-based case study. • You may not have enough time to use all the exercises. However, you want to ensure that key methodologies are used, terminology covered, examples given and discussion time allowed to consistently make the links between aspects of the budget, human rights and the practical application of a human rights lens to the monitoring and analysis. • Setting “homework” in terms of reading (articles, case studies, etc.) can help save time and assist participants in making the budget and human rights links in their own time. • Ensure that you have the correct answers to hand, and that you are not doing the calculations for the first time yourself! An “answer” sheet is included in the Annex 11.

Session 10

Experience Exchange 3: “Live” Examples of Rights-based Budget Monitoring and Analysis (60 minutes)

Lead Responsibility	Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ PowerPoint presentations
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Learnt about “live” budget work experiences from other colleagues and participants ✓ Become motivated to experiment with budget work with different partners, methodologies and strategies
Session Outputs	<ul style="list-style-type: none"> • Case studies of budget work emanating from participants’ own experience.
Format	<ul style="list-style-type: none"> • Participants with appropriate experience could share or present complementary experiences of doing budget work, demonstrating clearly methodologies already discussed in the training and giving a clear human rights perspective. • Presentations of maximum 10 minutes each. • Emphasis on the substance of the experience. • Questions and answers after grouped presentations. • Lead Facilitator summarises key emerging issues from the discussions, highlighting challenges and opportunities which could be exploited in further budget work.
Key Messages	<ul style="list-style-type: none"> • Budget work with a human rights perspective is possible and is being undertaken within our projects and programmes.
Trainer Notes	<ul style="list-style-type: none"> • It is key to identify workshop participants willing and able to participate and prepare in advance their case studies. • Worthwhile taking time to talk through the presentations with each of the presenters before the session.

Session 11

Budget Advocacy – You Can Do It: Ensuring the Evidence Base Influences Social Policy Change (160 minutes)

Lead Responsibility	Resource person + lead facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Markers and flipchart paper ✓ PowerPoint projector, computer and screen
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ A common understanding of what budget advocacy is ✓ Clarity on how rights-based budget monitoring informs budget advocacy
Session Outputs	<ul style="list-style-type: none"> • Budget Advocacy action plans focusing on specific issues - a starting point to move us forward.
Format	<p>Part 1 Budget Advocacy introduction</p> <ul style="list-style-type: none"> • Option: use documentary film as a case study to demonstrate the strength and potential of community-based budget advocacy and its ability to link to decision makers. (http://video.google.com/videoplay?docid=-3238128636848285898#) • Explain and discuss in plenary: Advocacy – what is it? Use participants’ own experience (through story telling) to arrive at a common understanding of what advocacy is and move on to discuss and present on Budget Advocacy – what it is, techniques, approaches, etc. • Brainstorm (either in small groups or in plenary) on the advocacy “tool box” – i.e. the “how to” of advocacy. • Option: insert a short presentation or case study of budget advocacy as it is being undertaken in one country or around one specific theme – bringing out the practical “how to” of budget advocacy. <p>Part 2 Budget Advocacy planning</p> <ul style="list-style-type: none"> • Exercise: objectives out outputs <ol style="list-style-type: none"> 1. Understand the process and inputs necessary to form an advocacy strategy 2. Specifically indicate the role civil society could play 3. Output: Skeleton advocacy plan based on the matrix provided

	<ul style="list-style-type: none"> • Exercise: process • Go back to the policy outcome, the costing and the budget hypothesis identified by your group in Session 8. Let's assume that through your budget analysis and monitoring you were able to gather sufficient evidence suggesting that your budget hypothesis was correct. <ol style="list-style-type: none"> 1. In groups identify a key advocacy issue emerging from the case study, with direct reference to the policy outcome and related hypotheses. 2. Work through the strategy matrix proposed with a focus on targets, allies and approaches. The approaches should also refer to budget methodologies, tools and approaches that have been referred to during the training. 3. Groups to stick their matrix on the wall and come back to the plenary with feedback on advocacy approaches, risks, opportunities and challenges. 4. In plenary: Compare different advocacy approaches identified and agree on relevant, risks, opportunities and challenges in "real life".
Key Messages	<ul style="list-style-type: none"> • Rights-based (budget) advocacy implies systematic planning for change. • Advocacy is a process and the process itself has intrinsic value in strengthening both accountability and empowering rights-holders. • Budget Advocacy is, "a strategic approach to influence governments' budget choices, aimed at achieving clear and specific outcomes — e.g. healthier people, less poverty, or improved governance" (IBP). • Not only achieve specific policy objectives, such as more money for schools or anti-poverty initiatives, but also to strengthen public finance processes, mechanisms and institutions. • Advocacy is one of the possible strategic interventions in responding to a budget problem. Other interventions may include technical assistance and advice, training and capacity development.
Trainer Notes	<ul style="list-style-type: none"> • This session acts to bring together much of the learning of the week and should be a space for further conversations around the potential use of rights-based budget monitoring for change. It will NOT decide future focus and strategy but demonstrate how this can be facilitated on a local basis. • Part 1 of this session may not be necessary for all audiences and can easily be omitted. • Integrating notions of advocacy from the very first session will permit participants to understand that this is not a "stand alone" session. • From the start of the week capture on a flipchart sheet on the wall

	<p>any advocacy issues, tools and approaches that can be referred to in this session.</p> <ul style="list-style-type: none">• Using practical examples all the way through this session is key in addition to the case studies. Building on participants' own experience helps to demystify advocacy and move it away from simplistic perceptions of conflict and campaigning – especially in fragile states.• Need to be aware that some participants, particularly those from civil society, will feel that they are “advocacy experts” and those from government may feel that this is “not in their mandate”. Breaking through these perceptions is key to ensuring that all participants understand why advocacy is so important to rights-based budget monitoring and the roles that all stakeholders can play.• There are many tools, guidebooks and examples of budget advocacy (see Annex 9 for further references).
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Session 12

Budget Monitoring and Analysis: Strategic Choices in Our Work (210 minutes)

Lead Responsibility	Resource person + lead facilitator Senior manager in the organisation – able to lead and influence strategic discussions and decision
Materials and Equipment	<ul style="list-style-type: none"> ✓ Markers and flipchart paper ✓ Coloured cards
Session Objectives	<p>By the end the session participants will have:</p> <ul style="list-style-type: none"> ✓ Discussed and identified how your organisation might effectively position itself in connection with policy analysis and budget monitoring, using the various human rights-based budget approaches and tools reviewed and applied through the training. ✓ Undertaken a critical appraisal of: opportunities, risks/opportunity costs, comparative advantages, and partnership potential with governments, UN agencies and development organisations, and civil society groups.
Session Outputs	<ul style="list-style-type: none"> • A Human Rights Budget Work Action Plan including a range of partners, clarity of roles, entry points/opportunities, action points and recommendations.
Format	<p>Part 1</p> <ul style="list-style-type: none"> • Brainstorm in groups (possibly organized in groups linked to geographical location but could also be by organisational groups, e.g. civil society organization, national government, regional government, international organization) to consider: <ol style="list-style-type: none"> 1. The role of your group in relation to Human Rights Budget Work 2. Entry points and opportunities your group could utilize • On cards, each group to mark down its ideas and post them on a wall for all to see. • This should then be consolidated in time for Part 2 of the session (taking place preferably the following day). <p><i>Alternatively the following methodology can be used, aimed at consolidating buy-in and understanding of Human Rights budget work as well as looking toward practical recommendations to take the learning forward. This is likely to be more relevant for in-country groups with a range of UN, civil society, government and other participants:</i></p>

	<p>Aim: <i>Create a common understanding on the practical reality and potential application of the budget tools in a given focus country or region</i></p> <p>Method:</p> <ol style="list-style-type: none"> 1. <i>Rapidly review of the methodologies, tools and approaches referred to throughout the training, using the policy-budget cycles (the "conceptual framework") still on the wall as an aide</i> 2. <i>Explain to participants the « H » exercise (see handout) – exploring the advantages, challenges and options/recommendations in undertaking Human Rights Budget Work in the real and specific context of participants</i> 3. <i>In plenary share outputs and discuss, with a focus on recommendations, action points and concrete options – OR – continue with Parts 2 and 3 as outlined below</i> <p>Part 2</p> <ul style="list-style-type: none"> • Option: a senior "decision making" manager listens to what has emerged so far and adds his/her comments and suggestions as well as opening up the discussion for further Questions and Answers. <p>Part 3</p> <p>The groups are re-formed and asked to consider:</p> <ul style="list-style-type: none"> • Specific action points in relation to their group in order to maximize entry points/opportunities already identified. • Recommendations for other groups to take into account in order to maximize entry points/opportunities already identified. • On cards, each group to mark down its ideas and post them on a wall for all to see. • Plenary: discussion on, including but not restricted to, the feasibility of the action points/recommendations, add others and ensure common buy-in to the overall direction.
Key Messages	<ul style="list-style-type: none"> • Human Rights Budget Work is very practical – requiring action plans, resources and organisational buy-in. • Build on the momentum you have generated during the training – this is an opportunity in itself. • Remember that this training does not aim to create "budget experts" BUT... • Decision-makers in the organisation are likely to be open to the recommendations if they can be convinced of the strategic rationale, the clear opportunities and the costs.
Trainer Notes	<ul style="list-style-type: none"> • Ideally session is split into a number of parts, with Part 1 occurring at the end of one day and Part 2 and Part 3 the following day, so giving some time to reflect, organise thoughts and organise cards on the wall.

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| | <ul style="list-style-type: none">• Involving one person from each of the working groups in the end-of-day evaluation and preparation for the following day is also a key part of this process.• This session can create great momentum and expectations – which must be met at the end of the day if this energy is not simply turned into frustration. Reminding participants that this is part of a process and they all have responsibilities for delivery, with the “right support” is important. |
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Session 13
Evaluation and Closing (60 minutes)

Lead Responsibility	Lead Facilitator
Materials and Equipment	<ul style="list-style-type: none"> ✓ Final evaluation sheet ✓ Pre- and post-workshop comparison table on the wall ✓ Flipchart ✓ CD-ROM with all updated workshop materials, including PowerPoint presentations
Session Objectives	<ul style="list-style-type: none"> ✓ Obtain feedback and overall process and content evaluation from participants ✓ Ensure closure to the workshop with a perception that momentum to carry out budget work from a human rights perspective has been created and must now be maintained
Session Outputs	<ul style="list-style-type: none"> • Completed evaluation sheets. • Participants feedback recorded by facilitator on a flipchart.
Format and Timing	<ul style="list-style-type: none"> • Quiz/brainstorm sessions from the beginning of the week to get an overview of where we started and where we have come to (including reference back to workshop objectives). • Ask participants to provide feedback on the workshop and write on a flipchart using daily evaluation format used to date (10 min). • Participants fill in the evaluations (10 min). • Show the comparison between pre-workshop knowledge and skills and end-of-workshop knowledge and skills (5 min). • Closing remarks from the hosting organisation (5 min).
Trainer Notes	<ul style="list-style-type: none"> • During the feedback session record everything without attempting to provide answers or clarifications. • Ensure appropriate person (ideally from a senior manager or decision-maker from the hosting organization) to make the closing remarks (not the lead facilitator), on a positive note.

Part 4

The Annexes

Annex 1

Summary of budget monitoring tools and methodologies: What they are and their use in human rights analysis

<i>1. Analyzing the figures in governments' budgets and financial reports</i>		
Methodology	Short explanation of methodology	Potential use in human rights analysis
Socio-economic analysis of the budget	Assesses how a budget affects or would affect people who fall into different categories (class, gender, ethnicity, etc.). It can be done of revenue (e.g., how does an income tax affect different classes of people? a sales tax affect people by gender?), or it can be done of allocations and expenditures (e.g., who benefits more from specific types of government expenditures and why?).	Useful for identifying discrimination in revenue generation or expenditures according to category. It may show, for example, that health funding is disproportionately benefitting people living in urban areas, that girls are benefitting from less education funding than boys, or that low-income groups are paying a disproportionate share of taxes.
Sectoral analysis of the budget (health, education, taxation, or macro-economy)	Looks at specific parts of the budget, for example, allocations affecting health by analyzing the composition of health spending (e.g., how much is going to hospitals as opposed to primary health care services, how much to salaries as opposed to drugs) or it can look at the amount allocated or spent on health compared to other sectors of the economy or society (e.g. education or security). A sectoral analysis can also analyze revenue, examining the types of revenue the government relies on (e.g., income, sales or excise taxes, revenue from state enterprises, revenue from natural resources such as oil or minerals).	A sectoral analysis that compares shares of the budget devoted to specific sectors (e.g., health, tourism, judiciary, education, police and army) can provide insights into which sectors of the economy or society are being prioritized by the government. An analysis of a specific sectoral budget (e.g., education) can help assess whether the priorities in the education budget are in line with the government's right to education obligations, for instance, to prioritize free primary education. Furthermore, an analysis of revenue can highlight the government's dependence on sales taxes, which tend to affect disproportionately low-income groups, or user fees for essential services (e.g. health care) which are often an obstacle to access to necessary care for these same groups.
Summary of the budget	A summary can overlap to varying degrees with a budget guide and a "citizen's budget" (see below, section II). The emphasis in a summary of the budget, however, is on explaining the content and priorities in the current year's budget. It is often produced by civil society groups immediately after the executive's budget is released, to explain that budget to legislators, other interested groups, or the public at large.	Summaries of budgets are important educational tools, whether to raise people's awareness about the budget as a whole, or to highlight for legislators, for example, how specific items or areas in the budget need to be modified to comply with the government's human rights obligations.
Analysis of	Financial reports, governments	It is always important to consider not

monthly, quarterly, mid-year, year-end budget reports	produce in the course of and at the end of a fiscal year, provide essential insight into how much revenue the government was actually able to raise and how much it actually spent. Analyzing these reports provides essential information about how projections compare to actual figures. A significant discrepancy between projections and actual figures raises questions about, for example, the adequacy of government planning, its capacities to deliver services, or its political will to expend funds in specific areas.	simply what a government allocates, but what it actually spends. It may appear from budget allocations, for example, that the government is pursuing a specific policy in a non-discriminatory fashion, but expenditures may paint a different picture. Or, allocations in a human rights-sensitive area may be increasing from year to year, but at the same time expenditures may be remaining flat or decreasing (thus raises questions about retrogression). Mid-year reports may show that revenue has come in over projections, but subsequent financial reports show corresponding, increased allocations to areas that are not priorities in human rights terms.
Costing	Costing is the process of estimating the cost of goods and/or services. When a government wants to implement a new policy or introduce a new program or project, it needs to determine how much it should budget to pay for the policy, program or project. Civil society groups also undertake costing exercises if they, for example, plan to propose that the government implement a new program and they want to be able to say how much it will cost.	If a government's program in a rights-related area is inadequate from a human rights perspective, and it wants to modify the existing program or introduce a new program that will enable it to better comply with its human rights obligations, it will need to cost out how much that will cost. Similarly, if civil society groups believe that the government needs to change its policies or programs to be more rights-compliant, they may do an estimate of what it would cost the government, and even suggest where the money could be found in the budget.

II. Making budgets more accessible or reflective of peoples' priorities

Methodology	Short explanation of methodology	Potential use in human rights analysis
Guide to the budget	Such guides are generally simple explanations of the structure and/or content of a government's budget and budget process. When done by a government, it may be called a "citizen's budget," although such guides are also developed by civil society groups.	Guides to the budget are essential educational tools that facilitate people's right to participate in public and governmental affairs.
Public budget hearings/poverty hearings	These public hearings, when convened by civil society, are often a component of the process leading to an alternative budget or people's budget (see below). They are generally designed to elicit from the broad public issues, particularly those related to poverty that should be addressed in the government's	These hearings can be infused, to a greater or lesser extent, with considerations of people's human rights, and how those human rights should be reflected in a government's budget.

	budget. When convened by governments, they are normally called "participatory budget" processes.	
Alternative budget or people's budget	An alternative budget is normally developed by a civil society group to suggest priorities that should be incorporated in the government's budget, or to reflect how a government's budget that responds adequately to the needs of a specific group or groups would look. The former type of "alternative budget," normally developed through a participatory process, does not include a lot of budget figures, but rather sets out a list of priorities of specific communities that should be incorporated in the government's budget. The latter, more elaborate and structured, alternative budget incorporates proposed budget figures. It can be a "full" alternative to the government's budget or can be limited to a specific part of the budget (e.g., the education, housing or health budgets) that is of specific concern to the group or community.	An alternative budget (or people's budget) could be used to suggest or reflect how a human rights-friendly budget would look. The simpler alternative budget could suggest priorities for a budget that reflect human rights standards. Figures in the more fully elaborated alternative budget could be developed using human rights standards as guides to what should be included in the budget and what priorities should be in government revenue streams and in allocations.

III. Tracking expenditures in a government's budget

Methodology	Short explanation of methodology	Potential use in human rights analysis
Public expenditure tracking surveys	<p>A Public Expenditure Tracking Survey (PETS) tracks the flow of resources from their starting point to ultimate destination (usually the point of service delivery, e.g. schools, clinics). PETS can be useful in highlighting the diversion of public funds as they make their way, for example, from the national to regional and/or local level. The questionnaire surveys that form the basis of PETS collect information on topics beyond financial flows, and are thus also useful for assessing efficiency in the use of funds, the quality of services, accountability mechanisms, and so on.</p> <p>A Public Expenditure Tracking System, unlike the PETS survey which is a one-off exercise, presents financial information in a way that allows different actors to discuss where money is coming from and where it is being spent on a recurring basis. It enables officials and ordinary citizens to understand their budgetary</p>	PETS could have multiple uses in assessing human rights compliance. A key human rights principle is accountability, and information gathered by PETS could be important in documenting the existence of or weaknesses in accountability systems and mechanisms. The government's obligation under the International Covenant on Economic, Social and Cultural Rights (ICESCR) to use the maximum of available resources to realize economic, social and cultural rights means, among other things, that governments should use funds efficiently, and that all funds allocated for rights-related programs should be fully spent on those programs. Thus, diversions or inefficiencies uncovered by PETS are important pieces of evidence as to the government compliance with its human rights obligations.

	entitlements as well as aiding them to work out whether public funds are used for their intended purpose.	
Quantitative service delivery surveys	A Quantitative Service Delivery Survey (QSDS) examines the efficiency of public spending and services delivery at the point of service delivery (e.g. schools, health centres). The questionnaire surveys that form the basis of QSDS collect quantifiable information about the quality of service such as incentives, accountability mechanisms, and the relationship between agents and principals.	QSDS could also have multiple uses in assessing human rights compliance. A key human rights principle is accountability, and information gathered by QSDS could be important in documenting the existence of or weaknesses in accountability systems and mechanisms at the service delivery point. It could be used in assessing whether service delivery complies with the core content of specific rights, such as <i>accessibility, availability, affordability, adaptability, culturally appropriate</i> and of <i>good quality</i> . As QSDS is also concerned with the efficiency of spending, it could also assess the use of maximum of available resources and potential discriminatory practices.
Public revenue tracking	A Public Revenue Tracking (PRT) is a methodology used to ensure that revenue generated by natural resources (mainly in the extractive sector) goes to national priorities. This methodology tracks how much extractive companies pay the government in taxes etc., where the money goes and who benefits.	Although this tool tracks revenue generation (unlike PETS described above), it can also be used to assess whether the Government is securing the maximum of available resource, which subsequently should be used to realize human rights.
Community-based monitoring and evaluation of expenditures	Community monitoring and evaluation of government expenditures involves a community in tracking government programs and projects that are being implemented at the local level, to ensure that the funding allocated for the specific programs or projects are being spent on them (and not on something else), and that the funding is being spent efficiently (e.g., money for textbooks is spent on appropriate, reasonably priced and good quality textbooks).	Community monitoring of government expenditures can provide evidence whether or not the government is fulfilling its human rights obligations through actual expenditure of public funds, and that those funds are being used in an effective and efficient manner (see discussion on PETS above).
Monitoring procurement bids and awards	A significant part of a government's budget pays providers of goods and services (e.g. drugs, textbooks, construction supplies). Contracts for provision of these goods and services are usually awarded on the basis of bids that are tendered in response to a government-initiated bidding process. Groups that are monitoring procurement bids and awards assess the technical requirements in a tender offer and compare the content of the	Monitoring procurement bids and awards can provide valuable evidence as to whether a government is complying with its obligation to use the maximum of available resources to realize economic, social and cultural rights by spending public funds in an efficient manner.

	winning bid to those requirements and to other bids, to determine whether the government has awarded the contract in a cost-effective manner.	
Monitoring delivery of procured goods and services	A process that is complementary to monitoring procurement bids and awards is one of ensuring that the contractor receiving the award delivers the goods and services promised, and that those goods and services are of the promised quantity and quality. This methodology is generally more participatory than the previous methodology, typically involving members of the affected communities (e.g., school children in monitoring a contract to provide textbooks). Monitors are present at delivery of the goods (or services) in question, counting to ensure that the promised numbers have been delivered and spot-checking to ensure adequate quality.	Again, this expenditure tracking methodology, by determining the quality and quantity of good and services delivered, can provide evidence of whether the government is complying with its obligation to use the maximum of available resources to realize economic, social and cultural rights.

IV. Using audits

Methodology	Short explanation of methodology	Potential use in human rights analysis
Monitoring audits and trends in audit report assessments	The Supreme Audit Institution (SAI) in a country analyzes the government's budget and related financial reports to ensure that expenditures in the reports were actually made, and made in accordance with relevant laws and regulations. Outside organizations and institutions monitor the SAI's annual reports, because they can contain important information about government expenditures, pointing to inaccuracies, fraud and other shortcomings in government financial management.	Monitoring audit reports provides insights into the reliability of the government financial management in general, and thus of the viability of relying on the reports to assess the government's compliance with its human rights obligations. In addition, although the SAI analyzes only a small portion of the government's accounts each year, it may be that it has recently audited ministries or departments of specific interest to human rights, such as education, health, etc. Any such information could shed light on compliance with the different government obligations.
Social audits	A social audit is a process by which the work of a government department or office is assessed. Its primary focus is on whether public funds have been used for the purposes intended, particularly for programs and projects affecting lower-income groups. Social audits generally gather evidence from individuals and communities (the reported recipient or beneficiaries of the projects or programs) as to the use or misuse of related government funds. They are a valuable tool in	Social audits are important tools for advancing people's right to participate in government affairs, and are a mechanism for holding government officials to account for failing to meet their human rights obligations. They are also useful for determining whether funding intended for economic, social and cultural rights-related projects or programs were, in fact, used in an efficient and effective manner for the intended purpose. If they were not, this would be evidence

	uncovering fraud and corruption, and in creating or increasing awareness about government budgets and documentation. Because they include public hearings that bring together communities and government officials, they serve as important accountability mechanisms.	that the government failed to comply with its obligation to use the maximum of available resources to advance these rights (see discussion on PETS above).
Independent audit investigations	In addition to social audits above, occasionally outside actors could undertake other types of independent audits of government's expenditures. The processes used can vary. Some are quite similar to the SAI's audit, in that they involve comparing the government's financial reports against other financial records, such as invoices, etc. Others look not at invoices, but at a range of government financial reports and other documents as well as the government's own audit, comparing these with the budget. Because of the complexity of such audits and the need to have access to the relevant government documents, to date these audits have generally been quite focused, looking at specific ministries, departments, programs or projects. On occasion, the government and outside actors have collaborated on a joint audit.	An independent audit could serve the same end of generating evidence on human rights matters as the official audit.
<i>V. Assessing the impact of the government's budget</i>		
Methodology	Short explanation of methodology	Potential use in human rights analysis
Citizen report cards	Citizen Reports Cards (CRCs) are based on surveys designed to assess user satisfaction with the quality, adequacy and efficiency of public services. The survey form grows out of small focus group discussions comprised of service users and service providers who identify the principal problem areas with the services. The form is then used in interviews with a larger, random group of users, and the results are compiled into a "report card." The "grades" in the CRCs are reported back to the users, and pressure for improvement is put on service providers through media coverage and civil society advocacy.	The "conduct of result" requires that governments not only allocate and spend money in a way that is designed to advance human rights, but that its expenditures are effective in doing so. Assessing the impact of government expenditures is thus critical to assessing governments' compliance with their obligations. Human rights requires that individuals have access to specific services (e.g., in the areas of education, health, housing), and that those services are affordable, accessible and of good quality. Stated this way, it is readily apparent how a CRC can provide important data to assess the government's compliance with its obligations of result.

Community score cards	A Community Score Card (CSC) is a mixture of social audit, community monitoring and citizen report cards. Representative members of the community come together in focus groups and develop score cards to assess a particular service delivery. The score cards are less extensive than are CRC surveys and the group itself fills them out, so the number of participants is smaller. The less rigorous nature of the score card and smaller group allows for quicker results. Similar discussions are held with service deliverers, who are asked to score themselves. A public meeting is then held (as in a social audit) which allows for discussion between the community and the service deliveries, via the score card results, about the service delivery issues.	CSCs could be used in a similar way as a CRC would be.
Tax incidence analysis	Tax incidence analysis analyzes specific taxes to determine what groups are ultimately most impacted by the taxes. Tax incidence analysis is quite complex and is thus generally undertaken by government agencies and academic or research institutions, rather than by civil society or non-governmental organizations.	Governments have an obligation to raise revenue in a way that advances rather than obstructs the realization of rights. Certain taxes, such as VAT, are regressive; that is, the poor pay a disproportionately large share of their income in VAT. Tax incidence analysis can help identify whether specific taxes the government uses are discriminatory in their impact.
Benefit incidence analysis	A Benefit Incidence Analysis (BIA) analyzes specific policies, programs or expenditures to determine which groups will ultimately benefit most from them. As with tax incidence analysis, BIA is a quite complex and technical exercise, thus typically done by government agencies or academic and research institutions.	As desirable as it is, it is not enough that a government allocates and spends public funds in a way that is designed to realize human rights. In line with its obligation of conduct of result, the effect of the government's expenditures must be to do so. BIA will help identify if the likely beneficiaries of such expenditures will be the same as the intended beneficiaries.

Annex 2

Community Score Cards from a human rights perspective: An introduction and field-testing within a workshop setting

Note: During the field-testing as it is integrated here into the training, it is also possible for a group of participants to spend this time with a resource person exploring the more “technical” features of a right based budget/policy monitoring methodology, e.g. Community Score Cards (CSC). Any such discussion would necessitate preparation from the resource person, a guided structured discussion and clear outputs that would be shared with the rest of the participants at the CSC debriefing session.

Session (optional)	Community Score Cards and their place in the Budget Cycle <ol style="list-style-type: none"> 1. Introduction to CSC 2. CSC in practice – step by step process 3. CSC field testing – preparation and implementation 4. CSC debriefing following field testing
Lead Responsibility	Resource person + lead facilitator Local resource person to create link to local communities, prepare the ground for field testing and inform group of local realities
Materials and Equipment	<ul style="list-style-type: none"> ✓ Flip chart paper ✓ Markers ✓ Masking tape ✓ Boxes for field testing ✓ Transport arrangements ✓ Anticipated and agreed budget to cover costs (e.g. payment for lunch, snacks, soft drinks etc.)
Session Objectives	By the end of the session participants will be able to: <ul style="list-style-type: none"> ✓ Identify the CSC tool as a tool for social accountability and for monitoring basic services at the community or local level ✓ Describe the process of CSC ✓ Explain the challenges of conducting a CSC exercise ✓ Identify and apply some tips for facilitating a CSC exercise ✓ Adapt and apply CSC so that it takes an explicit rights-based approach, both in terms of process and outcomes
Session Outputs	<ul style="list-style-type: none"> • Basic understanding of the CSC step-by-step process. • Application of the tool during a field trip.

	<ul style="list-style-type: none"> • Potential genuine output that stakeholders can own and utilise in follow-up work, engaging with partner participants. • Inspired and motivated participants.
Format	<ul style="list-style-type: none"> • Part 1 Introductory session to the day: reminder of the tools in the tool-box and why CSC has been chosen to demonstrate a number of key points. • Part 2 PowerPoint presentation and discussion outlining the step-by-step process when undertaking a CSC. <ol style="list-style-type: none"> 1. Emphasis on the use of the Index Tracking Matrix as explained in the PowerPoint presentation (and use of local resource person to put it into context with reference to national policy and budget commitments and a reality check). 2. Case studies for each step, with focus on preparation, range of stakeholders involved, use of outputs to inform local priority setting and decision making as well as district and national policy and budget decisions. 3. Exercise: setting indicators for a CSC process – giving examples. • Part 3 Field trip (half day). <ol style="list-style-type: none"> 1. In the workshop space participants allocate roles for the field-testing having already identified their groups (e.g. one group to visit a primary school and another a health centre). Each group will need a lead facilitator (preferably someone who knows the context and speaks the local language) and a co-facilitator as well as a number of sub-group facilitators (to lead separate discussions with girls, boys, men, women, service providers, managers, etc.). 2. Each group and sub-group will need to prepare their CSC charts in advance and feel confident on how they will organise the conversations, noting system, timing, etc. • Part 4 debriefing of the field testing, ideally the following morning once participants have been able to absorb the field testing experience. It may also be useful to do an initial spontaneous feedback session immediately following the field testing in order to capture participants' immediate reactions: <ol style="list-style-type: none"> 1. In the form of a practice session bringing out key learning areas, links of CSC to policy change as well as change within the community and key facilitation lessons. This could take the following form: <p>You just experienced a CSC exercise where you played an active role. Each group has 10 minutes to make a «communication» on one of the 3 following questions, all groups must address the last question:</p> <p>Q1: The challenges for facilitating a CSC exercise? Q2: The advantages and factors of success of the CSC tool when monitoring a budget? Q3: The limitations and challenges of the CSC when monitoring a</p>

	<p>budget? Q4: How far does the CSC integrate a HRB Approach?</p> <ul style="list-style-type: none"> • Part 5: follow-up plan.
Key Messages	<p>CSC is a valuable tool to empower all stakeholders at the community level to better monitor the performance of services provided/project.</p> <ul style="list-style-type: none"> • It allows more accountability and transparency. • It is a tool which adds value to essential human rights elements to be taken into account, through participation and inclusion. • Human rights principles guide the way CSC exercises are conducted, including the interface between all concerned stakeholders. Human rights standards guide the CSC design, including the formulation of indicators, the analysis of the information gathered and the resulting follow-up plan. • The field-testing must be undertaken responsibly. We are dealing with people, their realities, their lives, expecting them to take time to meet with us and engage with a process that must have a follow-up plan to it. This is not to be taken lightly. • The field testing requires advance planning and preparation (before and during the workshop). • The field-testing builds on the work of the week. It provides real understanding and motivation to participants.
Trainer Notes	<ul style="list-style-type: none"> • This session need to keep focused laying out the CSC process very clearly, allocating enough time for field testing preparation and post-testing feedback and appraisal. • Participants should be encouraged (once motivated by the field testing experience) to critique the tool and explore its full potential as a rights based policy/budget monitoring tool. • Preparation by the resource person is essential, including identification of a local organisation to facilitate entry into the community and ensure initial dialogue, authorisations and logistics. <p>References:</p> <ul style="list-style-type: none"> • Case study: Andhra Pradesh, India: Improving Health services through Community Score Cards. Social accountability series. Note 1. World Bank, August 2007. • The community Score Cards Process in Gambia. Social Development Notes. Participation and Civic Engagement. The World Bank, SD Note N 10/ March 2005. • Global Campaign for Education, Save the Children, Oxfam, Action Aid, and IDASA. Making the budget work for Education: Experiences, achievements and lessons from civil society budget work. • Film on the Malawi Partnership in Capacity Building in Education

	<p>(PACE) project. http://www.careusa.org/campaigns/childrenpoverty/gce/index.asp</p> <ul style="list-style-type: none">• Film on "La fiche d'évaluation par les communautés". WBI and IED/ Senegal. Dakar, 2004.
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Annex 3

The “added value” of budget monitoring tools and methodologies for human rights assessment: An introduction to PETS and QSDS

Data collection and analysis constitute an important part of monitoring the protection and promotion of human rights in general. More specifically, data collection at country level can take a long time – sometimes years – to process data that is collected through complex household surveys and to make them available for analysis. This means that it is also important to introduce quick monitoring tools and short commissioned surveys to collect information on an annual or more frequent basis. New tools have recently been developed which go beyond conventional and long-term statistical surveys, to collect input and output data and attempt to track the chain from initial inputs to final impacts. Among such tools are the Public Expenditure Tracking Surveys (PETS), Quantitative Service Delivery Surveys (QSDS) and Community Score Cards (CSC), initially developed by the World Bank as social accountability tools, and have been long piloted and validated in many countries since the early 1990's.

In fact, the purpose of the above tools and the issues they attempt to address makes it compelling to use them for human rights purposes. These tools were specifically introduced to participants during the piloting of this training package (in Haiti and Liberia at the end of 2009). They were presented from a human rights perspective, with a focus on human rights issues they address as well as questions of human rights principles and standards (e.g. non-discrimination, accountability, participation and empowerment, and the core content of economic, social and cultural rights). In the case of Liberia, a specific technical session on PETS was organised prior to the main training workshop. PETS was then revisited in the full training, with a focus on the potential of integrating a human rights approach to its practical application.

PETS is used to analyze problems in the service delivery chain, providing quantitative evidenced that can influence policy reform and practice. It essentially tracks the flow of resources through the different levels of the government or administrative units (e.g. Ministries of Planning and Finance, sectoral ministries, provincial and district level government units) down to service delivery points (e.g. schools, clinics and other service delivery units). It can also provide evidence on resources delays and “leakages” (including corruption) and support the pursuit of accountability when financial information is lacking at service facilities and local government levels. Thus, PETS relies on quantitative surveys or questionnaires designed to track whether budget allocations reach the intended service deliverers and to track how these are translated into service provision. The tool can be potentially used to assess whether the State is complying with the maximum available resources provision of the ICESCR, the efficient use of resources (e.g. existence of leakages or corruption) and whether such resources are allocated in non-discriminatory manner based on the priorities and needs of specific sectors that require adequate funding to achieve progressive realization of human rights.

QSDS, on the other hand, collects data that measure quantitatively and qualitatively the adequacy and quality of services and outputs at service delivery points. Generally, QSDS employs similar questionnaires used for PETS and collects information by combining interviews with representative samples of households, interviews with service providers on the details of facilities and services. Such information collection may include data on physical infrastructure, staff and their characteristics, budget allocations and expenditures, governance and management, outputs in terms of service accessibility and availability, quality and efficiency. Thus, QSDS can potentially address human rights issues related to *non-discrimination* in service delivery, *accountability* of duty-bearers and *empowerment* of rights-holders, *maximum available resources* (whether allocated funds are used for the intended purposes and efficiently), as well as the core content of economic, social and cultural rights such as *availability*, *accessibility*, *affordability*, *adaptability*, *adequacy* and/or cultural appropriateness, and *quality* of services delivered. In addition, the tool also can

address supply-side (funds allocated and priorities of the sector etc.) and demand side (what citizens need as end users of services) factors.

The piloting exercise in Haiti and Liberia has revealed that both PETS and QSDS can be challenging tools for human rights officers, in terms of technical data collection and analysis knowledge requirements, resource and time intensity of tools. No generic right-based PETS/QSDS sample questionnaire could be drawn up, as the questions may vary from one country to another, depending on focus issues, intent and purpose of the survey. Typically, such surveys cannot cover comprehensively all issues at once, but rather require a specific focus (e.g., teacher's salaries are not reaching school, or essential drugs are not available at clinics, etc.).

Both tools can be used complementarily to each other, as they attempt to assess various aspects of resource flow within the chain of administrative units as well as final service delivery outputs at end-user points. Due to their technical nature and resource requirement, these tools are likely to be most suitable for government agencies and civil society to carry out. Human rights practitioners from the UN and national human rights institutions are less likely to conduct such surveys on their own. However, in order to effectively support national efforts to undertake such surveys, human rights officers need to be sufficiently aware of the main purposes and processes involved in using such tools, and what human rights issues they can address, hence, provide informed support and advice to national actors on how to effectively integrate human rights issues into such initiatives and surveys.

Annex 4

Human rights to budgets: Guatemala case study

Guatemala Human Rights Budget Work: A Process⁶

The FAO publication, “Budget Work to Advance the Right to Food: Many a slip...”, sets out a process for undertaking budget work to help gather evidence around a problem that has potential human rights dimensions. Although that process focuses on the right to food (as does the case study discussed here, which is taken from that publication), it can appropriately be used to address problems related to other rights, such as the right to health, education, housing or water.

This annex introduces and illustrates how the process works, and identifies where the HRBA causal analysis-role analysis-capacity gap analysis fits in. The process begins with:

Step 1: Identify the issue of concern

The issue of concern used to explain the process is one addressed by the Centro Internacional para Investigaciones en Derechos Humanos (CIIDH) in Guatemala. CIIDH has worked for many years with indigenous communities in the country. Through that work it became aware of a serious problem of hunger and malnutrition in the communities, and identified that as an issue of concern it wanted to address.

Step 2: Gather and assess background information

Because of its long-standing work with indigenous communities, CIIDH already had considerable knowledge of the context and causes of the problem of hunger and malnutrition. However, because of the enormity of addressing that problem as a whole, it decided to take one part of the problem—hunger among school-aged children—and look at a program that was intended to help address the needs of the most food-insecure populations, the Vaso de Leche Escolar (VLE) (Glass of School Milk) program. CIIDH did more in-depth research about the VLE program itself—its genesis, structure and operations, as well as the experiences of the communities and schools with the program. The organization learned that many children never received their glass of milk, while others received it on an unpredictable basis, and even then it was often sour. At the same time, milk is found not to be the most appropriate product for these indigenous communities taking into account their tradition and culture and the fact of that many indigenous peoples suffer from lactose intolerance.

Step 3: Is the issue a right to food issue?

This is where the HRBA causal analysis-role analysis-capacity gap analysis comes in. From just the facts already stated, CIIDH could have concluded that the right to food of indigenous children in Guatemala was not being adequately realized. The VLE program was not available to many of them. There was also a question of accessibility, as children living in the most remote areas appeared to have had least access to the program. Acceptability was also an issue, because milk was not a normal part of children’s diets in indigenous communities nor was it digestible to many, because they were lactose intolerant. Quality was often a problem as well when the milk was sour. Because of the history of discrimination against indigenous peoples in Guatemala, CIIDH could also have considered that discrimination might be involved.

The causal analysis: What were the causes of this situation?

- The central issue was hunger and malnutrition among indigenous children.
- Immediate causes included an inability of the family to produce sufficient, nutritious food and/or to earn adequate money to buy necessary food. Another immediate cause for a number of the children (and the one CIIDH chose to focus on) was the unavailability and/or inadequacy of the VLE program.

⁶ This case study draws from “[Budget Work to Advance the Right to Food: “Many a slip...”](#)”, published by the UN Food and Agriculture Organization, Rome, 2009. Greater detail about the VLE program discussed here is available in that publication.

- Underlying causes with regard to the VLE program: CIIDH learned that the VLE program was an initiative of the Chamber of Milk Producers in Guatemala designed to reactivate the national dairy industry. The government contracted with the milk producers to produce and deliver the milk to the schools. They apparently did not monitor the program for consistent delivery or quality of product. CIIDH also learned that the producers' delivery capabilities did not extend to remote areas, which was why milk was not delivered there.
- Root causes: One of the root causes identified was the imbalance in power between the indigenous communities in Guatemala and the milk producers, who were able to design the VLE program to suit their needs and capacities, rather than the needs and desires of the indigenous people.

The role analysis: Who were the duty bearers and the rights holders with regard to the VLE program?

- The rights holders: Indigenous communities in Guatemala, and specifically school-aged children in those communities.
- Duty bearers:
 - Schools: The school administrations had an obligation to ensure that children in their charge received the benefits of programs due to them, and that poor quality milk was not provided to the schools. They also had an obligation to speak out about the inappropriateness of a milk food supplement for indigenous children.
 - Milk producers: They had an obligation to fulfil their contract by delivering good quality milk to all schools.
 - Ministry of Education (MoE): The MoE had an obligation first and foremost to ensure that any food-supplement program was culturally appropriate and healthy for the children. With regard to the VLE program, it had an obligation to ensure that it was made available to all children (particularly all food-insecure children) on a non-discriminatory basis, and that good-quality milk was available on a daily basis.

The capacity gap analysis: What were the capacities of the actors involved in the VLE program?

- Indigenous children: The children likely lacked knowledge of their right to food and its implications. They did not have the capacity to make a claim, because as students they had little authority, even if they had known about their rights.
- Schools: The schools would have known about the failure of delivery, inadequate delivery or sour milk, and would have been able to report the problem to the MoE. They should have, but may not have, been aware of the cultural inappropriateness of milk for indigenous students. It is unclear from the facts available whether they reported the problems to the MoE. They undoubtedly did not have the financial resources to buy the milk themselves where it fell short, nor did they have the authority to order delivery from the producers.
- Milk producers: The producers would have known about their inability to deliver the milk to remote schools and should have known about the poor quality of some of the milk as well as erratic delivery to schools. They undoubtedly had the capacity to test the milk for quality and should have had both the resources and organizational ability to ensure regular delivery. They had the authority to ensure all of this, but seem to have lacked the motivation for doing so.
- Ministry of Education: The MoE may not have known about the erratic delivery, non-delivery to remote areas or poor quality of the milk, but had a responsibility to monitor all of these things. It is unclear from the facts available whether it was lacking in organizational capacity to undertake the monitoring, although it certainly had the authority to do so, and to hold the milk producers to their contract. It appears that they did not, however, have the motivation for doing so, for reasons that are not completely clear from the facts available.

Because it was funding the VLE program, and was in the best position to modify and call for improvements in the program, the Ministry of Education was the actor that CIIDH chose to focus on.

Step 4: Is there a significant budget dimension to the problem?

It was not clear at the beginning of CIIDH's work on this issue how significant a role the government's budget played in the problem. However, poor quality of milk, inadequate coverage and inconsistent delivery could have been caused by insufficient funds or some other budget-related problem, and thus the organization decided to look at the government's budget in gathering its evidence about the problem.

Step 5: State the hypothesis underlying your budget work

At the beginning of its budget work related to this problem, CIIDH's hypothesis was that the VLE program could have a positive impact on the enjoyment of the right to food in Guatemala, by enabling children at risk of malnutrition to have access to a nutritious drink each school day. The program had not met its potential because of a weakness not in its conception, but in its implementation.

Step 6: Decide on the focuses and methodologies to be used

CIIDH decided to focus on the Ministry of Education's budget related to the VLE program, and do a sectoral, as well as socio-economic, analysis of that budget. It chose such a broad focus since the problem was national in scope, not limited to one area of the country or one school. It chose the specific types of budget analyses, both because it had experience and capacity to undertake them, and because such analyses had the potential to uncover under-spending in the budget or discrimination in coverage.

Step 7: Match the issue with budget documents

CIIDH learned that the VLE program, while a MoE program, was administered by the Ministry of Agriculture, Livestock and Food (MAGA). It thus needed to get relevant budget information and related data not only from the MoE, but also from MAGA. It combined analysis of this data with its other research, including conversations with the community and other key actors.

Step 8: Do the analysis

CIIDH analyzed the MoE budget over an 11 year period, and compared that information with MAGA data on milk delivery, along with its other information.

Step 9: State your findings and their relevance in policy, budget and legal terms

At the end of all its research and analysis, including the budget analysis, CIIDH pinpointed a number of weaknesses not simply in the implementation of the program, but also in its conception. In brief, it concluded that the program did not adequately realize the right to food of the indigenous children in Guatemala, because:

- milk was a culturally inappropriate nutrition supplement;
- there were other less expensive, culturally more appropriate, nutritional supplement options (failure to use the maximum of available resources (MAR));
- the MoE was paying the milk producers too much for the milk, which resulted in the program's being able to cover fewer students (also failure of MAR);
- the program was not reaching the most food-insecure areas of the country (discrimination in the obligation of fulfilment); and
- delivery of milk was erratic and the milk was often spoiled (another failure of MAR).

Step 10: Develop a budget advocacy strategy

CIIDH did not develop an extensive advocacy strategy, because as it was completing its work, a new government came into power and announced it was discontinuing the VLE program with the intent of replacing it with a more culturally appropriate, cost-effective one.

Annex 5

Glossary of budget terminology⁷

Accrual accounting: a form of accounting that records fund flows at the time economic value is created, transformed, exchanged, transferred, or extinguished. Thus, financial flows that imply a change of ownership are entered when ownership passes, services are recorded when they are provided, output is entered when products are created, and intermediate consumption is recorded when materials and supplies are being used.

Administrative classification: the classification of expenditures and assets in the budget in accordance with administrative units such as the ministries that are responsible for spending the funds or assets acquired. An administrative classification can be useful in identifying which ministry, etc., has the primary obligation for ensuring that funds are spent in line with the government's human rights obligations.

Aggregate economic data: total expenditures and total production of goods and services related to the entire economy. For example, aggregate demand is the total spending on private consumption, investment, government purchases, and net exports, while aggregate supply is the total amount of goods and services produced in the economy.

Allocation: money earmarked for a particular purpose in the budget. Allocations should be in line with the government's human rights obligations.

Appropriation: the legal authority granted to the executive by the legislature to spend public funds. Appropriation legislation varies in terms of its detail; some provide funds for an entire department, while others provide funds for specific programs. Typically the term "allocation" will be in reference to appropriated funds dedicated to a particular purpose (for instance, the allocation for school building in the education budget). The legislature also has obligations to ensure that the budget helps realize people's human rights, and so appropriations (which would include any modifications made by the legislature of the executive's budget) should be scrutinized from a human rights perspective.

Allocative efficiency: refers to the efficient allocation of factors of production (labour, capital, land) between competing uses, with the ultimate goal of maximizing the economic welfare of consumers. Under standard conditions, a competitive market demonstrates allocative efficiency. Allocative efficiency can be used to help assess whether the government is meeting its obligation to use the maximum of available resources.

Audit opinion: is rendered by an auditor at the end of an audit investigation. In the audit opinion, the auditor indicates whether in his or her opinion the client's financial statements present fairly the financial position, results of operations, and changes in financial position for the year-ended. Typically, there are four types of audit opinions made by an auditor, including unqualified opinion, qualified opinion, adverse opinion, and disclaimer. An audit opinion can be an essential means by which a government is held accountable for the funds that it has raised, allocated and spent. In addition, while audit opinions do not use a human rights framework in assessing the government's financial statements, the opinions may reveal government spending that is in conflict with its human rights obligations.

Budget: a comprehensive statement of government finances, including spending, revenues, deficit or surplus, and debt. The budget is usually the government's main economic policy document, indicating how the government plans to use public resources to meet policy goals. The budget is prepared by the executive and then generally is submitted to the legislature to be reviewed, amended, and adopted as law. The budget is a central means by which a government can realize (or fail to realize) its human rights obligations.

⁷ This glossary provides definitions of the most commonly used budget terminology, essential knowledge for anyone wishing to meaningfully engage into budget work. It does not include descriptions of budget monitoring tools and methodologies and how they can be used in human rights work (please refer to Annex 1 of the training guide for those descriptions).

Budget balance, deficit and surplus: a balanced budget occurs when a government's total revenues equal its total expenditures for a given fiscal year. When the budget is not in balance, it is either in deficit or surplus. A budget deficit refers to a negative balance between budget expenditure and budget revenue (usually over one fiscal year period). A budget surplus refers to a positive balance between budget expenditure and budget revenue (usually over one fiscal year period).

Budget cycle: major events or stages in the making of decisions about the budget for a given fiscal year, and implementing and assessing those decisions. The budget cycle usually has four stages: budget formulation, enactment, execution, and auditing/assessment. For human rights budget work to be effective, it is essential to be familiar with the budget cycle, and how it is possible to monitor, assess and influence the government's budget can occur at any stage in the cycle.

Budget inputs: allocations of money to particular uses (e.g., programs) in the budget. This money is for spending on the production of particular services (in particular programs).

Budget outputs: public services that are provided by government through the use of budget inputs. Outputs for an education budget, for example, would be the number of textbooks purchased during the fiscal year, the number of teachers trained, etc. Budget outputs should be assessed as part of assessing the government's compliance with its obligation of conduct.

Budget outcomes: the ultimate impact on the broader society or economy as the result of budget allocations and execution within a particularly program (or sector). Examples of outcomes for an education budget would be increases (or decreases) in the literacy rate, decreases (or increases) in the school drop-out rate, enhanced teacher skills as a result of training, etc. The government's compliance with its obligation of result can best be assessed by looking at budget outcomes.

Capital expenditure: government spending (or outlays) made to fulfil a government obligation or commitment, generally by issuing a check or disbursing cash. Capital expenditures are investments in physical assets such as roads and buildings that add to the value, life and or use of public assets for a number of years.

Cash accounting: a form of accounting that records only cash payments/receipts and records them at the time they occur.

Child rights budgeting: the development of a budget or analysis of a budget with the goal of helping to realize the rights of a child. Child rights budget analysts look at funds directed specifically to programs for children (e.g., school lunch programs) as well as funds for other more general programs (e.g., funds directed to primary health care) to assess their services to and impact on children. They often seek to modify specific revenues, allocations and expenditures in a way that would further the realization of child rights.

Consolidated budget (or unified budget): a presentation of the budget in which revenues from all sources and spending for all activities is included. In countries where the budget is divided into pieces (for instance, where there are separate budgets for "current" and "capital" expenditures), the consolidated budget combines these pieces. It may also include extra-budgetary institutions. In some cases, the term may also refer to combining budgets of different levels of government (federal, state and local). Depending upon what the term means in a given country context, consolidated budgets can be essential for ensuring the overall priority given to sectors (for example, health and education) directly associated with economic and social rights. Without such a budget, it is more difficult to assess national priorities.

Consumer Price Index (CPI): reflects the price of a representative basket of consumer goods and services. This index measures the impact of inflation on the average consumer. Because prices often vary between rural and urban areas, a country may have a CPI for urban consumers and another for rural consumers. Similarly, there may be CPIs for different types of goods (e.g., basics versus luxury). In assessing a budget for progressive realization,

where it is necessary to consider real increases or decreases in the budgets over the course of several years, it is essential to adjust the annual budgets for inflation using the CPI.

Current expenditure (also recurrent or operating expenditure): government spending (or outlays) made to fulfil a government obligation, generally by issuing a check or disbursing cash. Current (recurrent or operating) expenditures are spending on wages, benefit payments and other goods and services that are consumed immediately.

Debt: government debt is the outstanding amount that the government owes to private lenders at any given point in time. Governments borrow when they run deficits, but reduce outstanding debt when they run surpluses. Thus debt essentially represents the total of all annual deficits, minus any annual surpluses, over the years. Governments can borrow by taking out a loan directly from a financial institution, such as a bank. Governments can also issue bonds that are purchased by domestic and foreign businesses and individuals. The interest payments on the debt, also known as debt service costs, are a line item in government budgets. The amount of debt a government incurs has important and complex implications, in the short- and long-term, for its capacity to realize its human rights obligations.

Deficit: the amount in a budget by which total expenditures exceed total revenues.

Economic classification: the classification of expenditures (or expenses) and the acquisition/disposal of assets into economic categories in the budget, which emphasize the economic nature of the transaction (salaries, interest, transfers etc.). Economic classifications can provide important insights into a ministry, department or agency's priorities, and these priorities can be assessed from a human rights perspective.

Expenditure: government spending (or outlays) made to fulfil a government obligation, generally by issuing a check or disbursing cash. Expenditures can be capital and current.

Extra-governmental (or extra-budgetary): government transactions not included in the annual budget. In many countries donor aid is not included in the government's budget and would be considered extra-budgetary. A variety of extra-budgetary arrangements are used, including funds set up under separate legislation that are financed by revenue used specifically for that purpose. In addition, state-sponsored businesses such as utilities or airlines have independence in certain respects, but the government may ultimately be responsible for bailing out these businesses when they run into financial trouble. Access to information about extra-budgetary funds is essential in order to be able to assess the government's compliance with its human rights obligations. When donor funds for health programs, for example, are treated as extra-budgetary, it is very difficult to assess the priority the government gives to health, or specific health programs, without information about these extra-budgetary expenditures.

Financial management: the legal and administrative systems and procedures put in place to permit government ministries and agencies to conduct their activities so that the use of public funds meets defined standards of probity, regularity, efficiency, and effectiveness. Financial management includes the raising of revenue, the management and control of public expenditure, financial accounting and reporting, cash management, and in some cases asset management. The quality of a government's financial management systems and procedures has important implications for the government's ability to realize its human rights obligations through the budget, and for the capacity of civil society to hold the government accountable.

Financial statements: accounting statements prepared by a reporting entity to communicate information about its financial performance and position. An accrual accounting system commonly entails the preparation of a financial position statement (or balance sheet), which lists total assets, liabilities, and net worth; a financial performance statement (or operating statement), which lists revenues and expenses during the period; and a statement of changes of net worth, which explains movements in the opening and closing balances. These accrual-based statements are supplemented by a statement of cash flows. Financial statements are essential pieces of information for being able to monitor and assess what a

government actually raises and spends as opposed to what it says it intends to raise and spend.

Fiscal accountability: refers to the responsibility of the government to account to parliament for the way public funds are collected, managed and spent. Fiscal accountability is an important means by which a government can meet its obligation of accountability, specifically with regard to the budget.

Fiscal envelope: the aggregate level of expenditures and revenues (and the resulting deficit or surplus) in the budget. A government will frequently set the fiscal envelope consistent with its macroeconomic policy, and then the budget debate will focus on the composition of expenditures and revenues within the envelope.

Fiscal policy: government actions with respect to aggregate levels of revenue and spending. Fiscal policy is implemented through the budget and is the primary means by which the government can influence the economy. An "easy" fiscal policy is intended to stimulate short-term economic growth by increasing government spending or reducing revenues. A "tight" fiscal policy restrains short-term demand by reducing spending or increasing taxes and is often intended to restrain inflation. The fiscal policy or policies a government chooses to pursue has important, complex implications for its capacity to meet its short- and long-term human rights obligations.

Fiscal transparency: entails being open to the public about the government's past, present, and future fiscal activities, and about the structure and functions of government that determine fiscal policies and outcomes. Such transparency fosters better-informed public debate, as well as greater government accountability and credibility. Fiscal transparency is essential if the government is to guarantee people's right of access to information and to participate in governmental affairs.

Fiscal year: the government's 12-month accounting period, and which frequently does not coincide with the calendar year. The fiscal year is named after the calendar year in which it ends.

Foreign debt: debt owed to creditors outside the country, including that owed to private commercial banks, other governments and international financial institutions such as the IMF and the World Bank. Conditions imposed by creditors can have substantial human rights implications.

Functional classification: the classification of expenditures (as well as revenue), transactions and acquisitions/disposals of financial assets in the budget, according to the purpose for which the transactions are undertaken. A functional classification is independent of the administrative organizations or units carrying out the activities or transactions concerned. By drawing together funds related to specific purposes in one place, a functional classification makes it easier to assess the priority the government gives to specific sectors of the economy and society, and thus to human rights.

Gender-responsive budgeting: seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women's empowerment. It should be based on in-depth analysis that identifies effective interventions for implementing policies and laws that advance women's rights. It provides tools to assess the different needs and contributions of men and women, and boys and girls within the existing revenues, expenditures and allocations and calls for adjusting budget policies to benefit all groups.

Gross Domestic Product (GDP): the total value of final goods and services produced in a country during a calendar year. Economic growth is measured by the change in GDP from year to year. The size and growth of the GDP can be important indicators of how much revenue a government can raise, which could, in turn, then be available to devote to human rights-related areas. Growth in the GDP without a corresponding growth in revenue directed

to human rights concerns could raise questions as to whether the government is using the maximum of available resource to realize human rights.

Income transfer: payments by the government to households intended to provide income support. For example, major income transfer payments may include old-age pensions, unemployment compensation, welfare and conditional cash transfers. While income transfer payments vary, different such payments can be a central means by which a government realizes people's rights.

Inflation: the rate of increase in prices. In most countries there are three main measures, and hence concepts, of inflation. Consumer Price Inflation refers to price increases as measured by the Consumer Price Index (CPI). Gross Domestic Product inflation is a measure of the total increase in prices in the whole economy. Unlike the CPI, it includes price increases in goods that are exported, excludes imported goods and includes intermediate goods such as machines. Producer price inflation refers to price increases as measured by the producer price index (PPI), which reflects the trend in prices of a representative basket of goods used in domestic production. In assessing a budget for progressive realization, where it is necessary to consider real increases or decreases in the budgets over the course of several years, it is essential to adjust the annual budgets for inflation.

Inputs: goods and services that go into providing government services. For instance, typical inputs funded by a health budget would be the salaries of doctors and nurses, the construction of clinics and hospitals, and the purchase of medical supplies and drugs.

Human Expenditure Ratio: is a monitoring tool proposed by UNDP Human Development Report that looks at the public expenditure ratio (i.e., government expenditures as a share of GDP), the social allocation ratio (i.e., government expenditures on social sectors as a share of total government expenditure) and the social priority ratio (i.e., government expenditures on human priority sectors as a share of total government expenditure on social sectors). Countries should ensure a human expenditure ratio of at least 5% to place sufficient priority on human development. The ratio can be an important benchmark in helping to assess whether the government is directing enough funds to specific sectors to ensure that it is meeting its obligation to use the maximum of available resources to realize economic, social and cultural rights.

Macro-economic: the part of economics that studies the economy as a whole and particularly topics such as gross production, unemployment, inflation and business cycles. Macro-economics can be thought of as the study of the economic "forest", as compared to micro-economics, which is study of the economic "trees".

Micro-economic: the term is related to the part of economics that studies topics such as individual markets, prices, industries, demand, and supply. Micro economics can be thought of as the study of the economic "trees", as compared to macroeconomics, which is study of the entire economic "forest".

Nominal (e.g., nominal terms/nominal values): actual monetary value in terms of the purchasing power of the day (at current prices). Nominal terms do not take into account the effect of inflation on the real value of money. Annual government budgets are in nominal terms. Occasionally multi-year budgets are presented in real or inflation adjusted terms. To assess progressive realization by considering growth in the government's budget over the course of several years, it is essential to adjust nominal values to real values (see below) in order to compare budget allocations and expenditures in the different years.

Non-contributory income support: income payments by government to households where eligibility for benefits does not depend on having made prior contributions for that purpose. Such payments can be a central means by which a government realizes people's rights.

Opportunity cost: the highest valued alternative foregone in the pursuit of an activity. For example, if a sum of money is lent to a friend at no charge, it cannot be deposited in the bank and earn interest. In this case the forgone interest earnings are the opportunity cost of

lending the money to the friend. It can be important to consider opportunity cost when assessing whether a government has used the maximum of available resources to realize economic, social and cultural rights.

Output/Outcomes: the performance of government programs is assessed by examining whether they have delivered the desired outputs and outcomes. Outputs are defined as the goods or services provided by government agencies. Some examples include: teaching hours delivered, immunizations provided, or welfare benefits paid. Outcomes are a broader concept and include the impact of the program on social, economic, or other indicators, such as whether an increase in hours taught improved student test scores, whether more immunizations reduced sickness, or whether higher welfare benefits increased social equity. Outputs tend to be easier to measure than outcomes. Further, factors beyond the control of a government program can affect outcomes, making it difficult to assess the impact of the program. For instance, even at a time when welfare benefits are increased, the number of people in poverty could increase as a result of a slowdown in the economy. Outputs shed light on the government's compliance with its obligation of conduct, while outcomes are useful for assessing compliance with the obligation of result.

Per capita income: total national income divided by the total population, indicating the average income per person. Per capita income can be a useful component in calculating which groups in a country are most marginalized and from a human rights perspective should be prioritized in the government's budget.

Performance budgeting: a budget process that integrates information about the impact of government spending. In its simplest form, performance budgeting places more emphasis on the outputs and outcomes associated with government expenditure and takes this information into account when setting future funding levels. Performance budgeting is often associated with giving managers of government programs more flexibility to achieve specific policy goals within a set budget. Efficiency of expenditure is an important goal. Performance budgets can provide more easily accessible information about how a government is allocating and spending money to achieve specific policy goals, including those related to human rights.

Projections: estimates of future revenues and expenditures. In multi-year budgets, projections cover several years and they are based on technical and economic assumptions. Budgets often will present "actual" expenditure and revenue from past years and projections or estimates for the current year and future budget years. Projections become more uncertain the further into the future they go.

Real (e.g. real terms/real value/real growth): value measured in terms of the purchasing power of money at a particular time. For instance, GDP for a series of years may be measured in constant prices for a given year by taking the devaluing effect of inflation into account. In looking a government spending over the course of years to help assess progressive realization, it is important to consider the real value of the expenditures.

Resources: this term is often used in a budgetary sense to mean the amount of funds available to the government to spend. Resources generally will come either from revenues or borrowing. The obligation to use the maximum available resources includes not only funds, but other resources available to the government.

Revenue: the annual income collected by the government as a result of its sovereign powers. The main components of government revenue are typically consumption taxes (including value-added taxes), income taxes, fees, and a range of nontax revenues, such as income from natural resource extraction and public enterprises as well as grants from donors. The types and amount of revenue a government raises has important human rights implications and impacts.

Virement: the process of transferring an expenditure provision from one line-item to another during the budget year. To prevent misuse of funds, spending agencies must normally go through approved administrative procedures to obtain permission to make such a transfer.

Expenditures different from allocations need to be assessed in human rights terms, including those expenditures allowed through virement.

Warrant: a release of all or (more commonly) a part of the total annual appropriation on a quarterly or monthly basis that allows a line ministry or spending agency to make commitments. Timely release of funds is essential to enable ministries, departments or agencies to spend funds for the realization of human rights.

Annex 6

Pre-questionnaire and assignment sample: Advance preparatory work for the training workshop

Part 1:

Note for Preparation

Some preparatory work needs to be undertaken by participants in advance of the HRBA to budget monitoring, analysis and advocacy workshop. Budget monitoring and analysis can best be understood when viewed through the lens of a specific issue. As a result, a thematic area was decided to be used as the primary focus and illustrative example for the workshop—*[here select a primary theme such as maternal health and mortality, food, health, education etc., or other human rights related theme(s) relevant to your context]*—although the content of the workshop will be equally relevant for a wide range of other human rights issues. The workshop will also seek to build, in part, on the situations in the countries in which you work, to make it contextually relevant and practically useful for you.

The preparatory work we are asking you to undertake consists of three parts: (1) enabling the facilitators of the workshop to better understand your learning demands and needs; (2) gathering some basic information with regard to the current situation of *[a selected theme]* in your country or region for use in the workshop; and (3) developing an overview of the budget cycle and fiscal flow in your country or region, also for use in the workshop.

We are not expecting that the preparation will require major research or substantive work. However, we believe your learning experience will be enhanced if you could devote some time to sending us your thoughts on the 1st question and gathering information on the 2nd and 3rd questions, as follows:

Q1. What do you want to learn/gain from this workshop?

- To answer this question please complete the questionnaire attached.

Q2. Information gathering on *[selected theme]*

- What is the *[selected theme]* situation/ratio in the country?
- Do the national Constitution and *[selected theme]*-related laws include guarantees regarding the right to *[selected theme]*? What do they say about *[selected theme]* services, directly or indirectly?
- What level of government (national, provincial or local) has responsibility for service delivery of *[selected theme]* services?
- If there is a national *[selected theme]* policy in place, what does it say about *[selected theme]*? Does it include provisions related to health care financing?
- How is *[selected theme]* financed in the country (by the national or sub-national government, international donors, private sector, private health insurance, etc.)? What does the mix of funding sources look like?

Q3. The national budget cycle and fiscal flow

- What is the national budget cycle in the country where you are based?
- Who is responsible for formulating the budget, for enacting it, for implementing it and for auditing it? What is the fiscal year (what happens when in the national budget cycle)?
- Please try to get a copy of the most recent national budget in the country where you are based, including the *[selected theme]* budget (if there is one). If service delivery is the responsibility of sub-national government, please also try to get a copy of a *[selected theme]* budget of one of those sub-national governments.
- Which level(s) of government is responsible for funding *[selected theme]* in your country? If service delivery is the responsibility of a sub-national unit of government, from where does the sub-national government secure the relevant funding?

Please send your responses/answers to question 1 by completing the questionnaire attached (YES/NO or short answers within 50 words maximum), to (a person's name and email contact) by (deadline).

Information you gather regarding the questions 2 and 3 should be brought with you to the workshop (no need to send in advance), as basis for further deliberations during the workshop. Please, also note that participants coming from Regional Offices/organizations may identify a country covered by your Regional Office, and/or provide some regional perspectives, if applicable.

Part 2:

Questionnaire, (title of the workshop, place, date)

Return to (person's name and email contact) by (deadline)

<p>My Name:</p> <p>My role within OHCHR/another organization:</p> <p>Within Country/Region:</p>	
<p>Principal issue(s) my office would like to address through budget work, and what I want to learn and take away from the workshop:</p>	
<p><i>Environment and opportunities for budget work</i></p>	
<p><i>Access to information</i></p> <ul style="list-style-type: none"> ▪ Is there a Freedom of Information law in the country that guarantees a right to/access to government information? Is the law respected? ▪ What type of budget information and related data is easy to get? What is more difficult to get? 	
<p><i>Transparency of budget process</i></p> <ul style="list-style-type: none"> ▪ How transparent is the budget process in the country? (check IBP transparency index) ▪ If the country is not on the IBP Open Budget Index, research for yourself <ul style="list-style-type: none"> - What budget information is produced? - What budget information is available? - What is the quality of the available information? 	
<p><i>Freedom of association</i></p> <ul style="list-style-type: none"> ▪ Can civil society organizations (CSOs), and particularly human rights organizations, operate freely in the country? 	
<p><i>Openness and responsiveness of government</i></p> <ul style="list-style-type: none"> ▪ Are government ministries accessible to CSOs? ▪ Are legislators accessible and responsive to their 	

<p>constituents?</p> <ul style="list-style-type: none"> ▪ Is the judicial system fair and efficient? ▪ Is there an independent and efficient National Human Rights Institution? 	
<p><i>Participation in the budget process</i></p> <ul style="list-style-type: none"> ▪ Does the government facilitate the participation of, NHRIs, civil society and individuals in the budget process? 	
<p><i>NHRIs and CSO budget work</i></p> <ul style="list-style-type: none"> ▪ Are any civil society organizations already doing budget work in the country? ▪ If so, what kind of work has been done? ▪ Are there any examples of successful budget campaigns by civil society? ▪ Is the NHRI doing budget work? 	
<p><i>Your office's capacities for budget work</i></p>	
<p><i>Office's experience in budget work</i></p> <ul style="list-style-type: none"> ▪ What budget work has your office already done? 	
<p><i>Coalitions/alliances work</i></p> <ul style="list-style-type: none"> ▪ Does your office regularly work in coalitions with NHRIs, UN agencies, CSOs, quasi-governmental agencies, etc.? 	
<p><i>Knowledge of economic and social rights</i></p> <ul style="list-style-type: none"> ▪ Does your office have a solid grasp of economic and social rights standards? ▪ Does your office currently research and document ES rights abuses? 	
<p><i>Capacity for socio-economic research/analysis</i></p> <ul style="list-style-type: none"> ▪ Does your office have knowledge of statistical analysis? Or budget analysis? ▪ If not on staff, does your office currently have access to individuals with these areas of expertise? 	
<p><i>Community work</i></p> <ul style="list-style-type: none"> ▪ How extensive is your office's experience working at the community level? ▪ Do you do education at the community level? ▪ Do you do research at the community level? Do communities participate in your research production? 	
<p><i>Media work</i></p> <ul style="list-style-type: none"> ▪ Does your office regularly work with the media? ▪ How would you rate the effectiveness of that work? 	

<p><i>Advocacy/work with legislators</i></p> <ul style="list-style-type: none"> ▪ Is advocacy or other interaction with legislators a regular component of your office's work? 	
<p><i>Access to government</i></p> <ul style="list-style-type: none"> ▪ Does your office regularly engage with ministries/departments of the government at the national/sub-national levels? ▪ How would you describe your relationships with them? 	
<p>In your view what do you think your role and comparative advantage should be in the area of budget analysis and monitoring?</p>	
<p>What are the main constraints your office faces in carrying out a budget work, if any?</p>	
<p>What do you think you would need in order to enhance your budget work?</p>	

Annex 7
Evaluation form

Workshop Evaluation
Human Rights in Budget Monitoring, Analysis and Advocacy

On a scale of 1 to 6 (where 6 is high and 1 is low), how would you assess the achievement of the objectives of the workshop?

By the end of the workshop, participants will:

- Have an overview of the human rights framework as applied to budgets and the available approaches and methodologies

1	2	3	4	5	6

- Be more aware of the latest developments in the policy arena in relation to human rights and development

1	2	3	4	5	6

- Be able to explain a human rights perspective to budget analysis and monitoring

1	2	3	4	5	6

- Identify entry points to integrate rights-based budget monitoring and advocacy in our work

1	2	3	4	5	6

How relevant was the workshop to your work?

1	2	3	4	5	6

Overall, how worthwhile was it to you to attend the workshop?

1	2	3	4	5	6

How would you rate the following on a scale of 1 to 6 (where 6 is high and 1 is low)?

1. The workshop facilitation

1	2	3	4	5	6

2. The organization of the workshop

1	2	3	4	5	6

3. The venue

1	2	3	4	5	6

4. Which parts of the workshop did you find the most useful and why?

5. What changes would you make to the workshop and why?

6. Any additional comments?

Annex 8

General guidance to assist in running a *Human Rights in Budgets* training workshop

A. Role of the facilitator

It is the responsibility of the facilitator to present each session's background material and activities as clearly as possible. The facilitator is also responsible for maintaining a comfortable learning environment for participants and for facilitating group dynamics and sharing. The facilitator needs to constantly assess the progress of the work and make adjustments to the workshop as needed. Some of the skills for good facilitation include the following:

Non-verbal communication

- Maintain eye contact with everyone in the group when speaking. Try not to favour certain participants.
- Move around the room without distracting the group. Avoid pacing or addressing the group from a place where you cannot be easily seen.
- React to what people say by nodding, smiling, or engaging in other actions that show you are listening.
- Stand in front of the group, particularly at the beginning of the session. It is important to appear relaxed and at the same time be direct and confident.

Verbal communication

- Ask open-ended questions that encourage responses. If a participant responds with a simple yes or no, ask: "What makes you say that?"
- Ask other participants if they agree with a statement someone makes.
- Be aware of your tone of voice. Speak slowly and clearly.
- Avoid using slang, jargon or other 'special' language.
- Be sure that participants talk more than you do.
- Let participants answer each other's questions. Say: "Does anyone have an answer to that question?"
- Encourage participants to speak and provide them with positive reinforcement.
- Paraphrase participants' statements in your own words. You can check your understanding of what they are saying and reinforce statements.
- Keep the discussion moving forward and in the direction you want. Watch for disagreements and draw conclusions.
- Reinforce statements by sharing a relevant personal experience. You might say: "That reminds me of something that happened last year..."
- Summarise the discussion. Be sure that everyone understands the main points.

Setting the learning climate

- Review all materials and activities before each training session so that you are fully comfortable with the content and process. Start on time and clearly establish yourself as the facilitator by calling the group together.
- Organise all the materials you need for the session and place them close at hand.
- Stay within the suggested time frames.
- Gain participants' attention and interest by creating a friendly and comfortable atmosphere between yourself and them.
- Prepare responses and examples to help move the discussion forward.

Starting each session

- Present the objectives as stated on the front of the session plan, and the session overview. Write these up on a flip chart.
- Provide a link between the previous session and the current one.

Leading the group exercises

- Introduce group exercises clearly and write instructions on a flip chart.
- Go round to each group to make sure they have understood the task and to stimulate discussion. Go round again five minutes before the end to remind them to finish on time, or check if they need more time.

Discussing lessons learned from group exercises

- Ask participants to identify key points that emerged from the experience and the discussion.
- Encourage participants to briefly report back group work to the plenary.
- Make sure they receive feedback on their work from each other and from you.
- Guide discussion of the experience. Write up key points from plenary on a flip chart.
- Help participants draw general conclusions from the experience. Allow time for reflection.

Applying lessons learned to real-life situations

- In the experimenting part of each session you should encourage participants to discuss how the information learned in the activity will be helpful in their own work.
- Discuss problems participants might experience in applying or adapting what they have learned to their own or different situations.
- Discuss what participants might do to help overcome difficulties they encounter when applying their new learning.

Proving closure

- Briefly summarise the activities at the end of each session
- Refer to the objective(s) and discuss whether and how they were achieved.
- Discuss what else is needed for better retention or further learning in the subject area, or for putting it into practice for the advocacy strategy.

- Provide linkages between the session and the rest of the workshop.
- Help participants leave with positive feelings about what they have learned.

Covering all the details

- Prepare all training materials (resources for research, reference materials, handouts, visual aids, and supplies) and deal with logistics (venue, tea breaks, and audio-visual equipment) in advance.
- Clarify everyone's roles and areas of responsibility if other facilitators are helping to conduct the training. Meet with the co-facilitators daily to monitor the progress of the workshop and to give each other feedback.
- Make sure you know which participants will have the main responsibility for taking any action points or action plans forward after the workshop. Make sure they feel confident that they are getting what they need out of the workshop.

Managing a range of experience and personalities

- Use participatory methodologies. Work in small groups of three or four people where possible.
- Make up groups according to the workshop objectives, for example, all those working on a particular objective, or theme.
- The groups' composition could be changed during the workshop to bring in fresh ideas, or provide a different mix of personalities.
- If there is a wide range of experience among participants, make sure each group has a mix of experienced and inexperienced people. Ask the more experienced people to share their experience, but also to act as facilitators, ensuring that others speak out. (See the HRBA "continuum" exercise for a way to rank people by experience).
- Ask participants with more experience if they would like to prepare and contribute an experience as a case story to illustrate a session.

Staying responsive to needs

- Ask participants to evaluate the training both daily and at the end of the workshop. This can be done by setting up 'home' groups of participants who meet half an hour before the end of each day to discuss what went well and what didn't, and then feedback their findings to facilitators.
- Facilitators should also discuss each day and revise their plan for the next day according to feedback.
- Try and keep to the planned timetable, and don't let the sessions overrun ('home' groups may act as timekeepers). But also be flexible and sensitive to the specific needs of participants – for example, providing time to pray, or to spend longer on a particularly important or sensitive discussion.
- Be aware of participants' energy and concentration levels. If these are low you may need an energising activity. This could also possibly be a task for the 'home' groups.
- Invite one participant (or group of participants) to present a brief review of each day's learning at the beginning of the next day. Make sure they are warned in advance!
- Keep a record of key questions that are raised but do not fit into your planned sessions,

(create a 'parking lot'). Make time to cover these before the workshop ends through discussion or presentation, as appropriate.

- Keep an eye on participants requiring translation. Check they are able to follow the discussions.

B. Some participatory methodologies

Participatory methodologies can hugely increase the learning of participants. Some have already been included in the session plans. Use this list to adapt the session plans, and add more participatory sessions. Check that everyone can take part in the exercises, particularly if they require mobility.

Techniques to enable people to participate fully and contribute ideas

- Small groups: Participants form groups of four to eight people to discuss topics and problems more deeply and enable everyone to participate. Groups can be pre-selected according to topic or work area, with names written on a flip chart in advance. Or they can be assembled randomly, for example, by counting round a circle 1,2,3... - 1,2,3... in order to form three or desired number of groups.
- Triads (sometimes referred to as buzz groups): Participants are in a threesome that interact with each other, discuss differences, ensure full participation, build relationships, share ways of dealing with specific questions and get to know each other better.
- Diads: Participants are in groups of two. This is very useful for introductions. It has the same benefits as Triads but does not offer the range of different viewpoints or outlooks.
- 'Home' groups: Participants form teams to review the day's activities, plan future ones or design specific sessions.

Techniques to practise skills or share experience

- Role play: Playing pre-assigned roles that illustrate the problem at hand
- Fish bowl: Often used in role-play. People in the role-play are in the fishbowl. A few are assigned outside of the fishbowl to comment on what the participants are doing or saying.
- Story: Circles open people up to listening, sharing emotion, and creating empathy. The facilitator identifies a common theme around which each participant tells a story she or he has personally experienced. In small groups each participant has a chance to share a story in no more than three minutes. No questions are asked until all stories are complete. Confidentiality is a condition of participating in a group. The method often bonds the group emotionally.

Techniques to contribute ideas and encourage reflection

- Brainstorm: This is often used in a large group or plenary. It is important that all ideas or points are made and accepted before making any judgements. It is a safe space for addressing a question in all possible ways. It enables all thoughts and suggestions to be voiced. Analysis, evaluation, agreement, and disagreement will come later.
- Index cards, VIPP cards or Post-it notes: A form of written brainstorm that is then posted for all to see. It enables the group to cluster answers and/or suggestions.
- Quiz the experienced: Participants pose questions to the whole group, for example: "What do I do if..." Some empty chairs are placed in the centre of the room and participants who have suggestions can go in and respond about how they would handle the problem. When they have answered they leave the chair. This draws out participants' expertise,

widens participation, increases confidence, voices new ideas, and stimulates discussion.

- Place yourself on a scale: Create a space in the room, and draw an imaginary line, with 0 at one end and 10 at the other. Ask people to stand at the point on the scale they consider themselves to be, for example, in terms of their HRBA to budgets capacity. Ask people what made them choose a particular point, what support and experience has helped them to get to that level, and what would help them to move to the next stage on the scale. This helps people to feel more confident about where they are and how to move forward.
- Power walk: Give each participant an identity: for example, government minister, NGO staff member, displaced boy or girl, woman infected with HIV etc. Ask them to stand together in a line. Then read through a series of 10-12 statements, for example: "I can access good education, I can choose when to meet friends, I can get enough food, I do not normally feel threatened by violence, I can get access to decision-makers, I can influence decisions about my future..." so on. Tell participants to take a step forward each time the statement applies to them. When you have finished reading the statements, walk around the room and ask people to consider where they are in relation to others ahead and behind them. What does this tell them about their power in relation to the power of others, and how does this affect their ability to influence decisions and action? This helps people think about power and what it enables them to do. It also helps people appreciate diversity, showing how gender, disability, or ethnic group can affect a person's power.
- Counselling wheel: Place chairs facing each other in two concentric circles. The people sitting on the inner circle are counsellors, while those outside are seeking advice. Each person in the outside circle asks one question of the person sitting opposite, who has two minutes to respond. The outside group then move one chair round the circle to ask the next counsellor the same question, and so on round the circle. The two groups then switch so the people asking questions become counsellors. This exercise shows that everyone can provide advice. It is very empowering for participants.
- Pause and action: While in the midst of planning, stop yourselves and pause to analyse the strategies, tactics and actions being suggested. This is a useful way to encourage people to pause and think rather than taking action in the emotion of the moment.

Techniques for organising and presenting information

- Mobile plenary: This presents on a flip chart the work of a small group through text, posters or collages. One or two members of each small group are present to explain and/or answer questions as the plenary looks at the group's work. This allows for movement by the plenary. It avoids listening, sometimes monotonously – to small group presentations. It can lead to informal discussions that are deeper.
- Gallery: Similar to the above, but people just read the material displayed and then come back to discuss in plenary. This is good if you have a lot of groups and limited time for reporting back.
- Glossary building: Recognises the importance of language and phrases to understand human rights, budgets, advocacy, power, social justice, oppression and much more. As the training goes on, participants build their own glossary that includes meanings they have discussed and good quotes that come out in the discussions. This can also be used when working in different languages to find suitable translations for difficult terms.

Techniques to energise groups when energy levels are low

- Birthday line-up: People line up according to the day and month of their birthday. It's a quick way to get people out of their chairs and stretch their legs. It can be used to help form groups.

- Experience line-up: People line up according to their length of service in the organisation, or advocacy experience. This is good as an icebreaker at the beginning of the workshop, and can help form groups of mixed experience.
- Fruit salad: The facilitator divides participants into an equal number of three to four fruits, such as oranges and bananas. Participants then sit on chairs in a circle. One person stands in the centre of the circle of chairs. The facilitator shouts out the name of one of the fruits, such as 'oranges', and all the oranges must change places with one another. The person who is standing in the middle tries to take one of their places as they move, leaving another person in the middle without a chair. The new person in the middle shouts another fruit and the game continues. A call of 'fruit salad' means that everyone has to change seats.
- Match the cards: The facilitator chooses a number of well-known phrases, and writes half of each phrase on a piece of paper or card. For example, they write 'Happy' on one piece of paper and 'Birthday' on another, or 'Human' and 'Rights'. (The number of pieces of paper should match the number of participants in the group.) The folded pieces of paper are put into a hat. Each participant takes a piece of paper from the hat and tries to find the member of the group with the matching half of the phrase.
- Names in the air: Ask participants to write their name in the air first with their right hand, then their left hand. Finally, ask them to write their name in the air with both hands at the same time. Or they can use their elbow, nose, knee or any other part of the body. This exercise helps people to stretch.

For many more examples see: [100 Ways to Energise Groups: Games to use in workshops, meetings and the community](#), International HIV/AIDS Alliance.

Finally... These are just a few examples of various training methodologies. You may know of others. Develop your own methodologies: share them with others in your community, country and around the world.

C. Closing your workshop

At the end of the workshop you need to provide an opportunity for participants to assess what they have learnt and to reflect on how they can put it into practice.

Facilitators also need to find out what worked well in the workshop and how it can be improved in the future.

Finally, everyone involved in the training should make a commitment to support each other in developing future HRBA to budget initiatives. The detailed plan for the closing session includes an evaluation form to get feedback on the workshop.

Annex 9

Key references and website links

Budget-related resources

- FAO (2009). [*Budget Work to Advance the Right to Food*](#), Rome: United Nations.
- Fundar, IBP and IHRIP (2004). [*Dignity Counts - A Guide to Using Budget Analysis to Advance Human Rights*](#).
- IBP and IIMMHR (2009). [*The Missing Link – Applied Budget Work as a Tool to Hold Governments Accountable for Maternal Mortality Reduction Commitments*](#).
- IBP (2008). [*Our Money, Our Responsibility: A Citizens' Guide to Monitoring Government Expenditures*](#).
- Norton, A. and Elson, D. (2002). '[*What's Behind the Budget? Politics, Rights and Accountability in the Budget Process*](#)', study prepared for the Overseas Development Institute.
- Shultz, J. (2002). '[*Promises to Keep – Using Public Budgets as a Tool to Advance Economic, Social and Cultural Rights*](#)', working paper prepared after the three-day dialogue organized by Ford Foundation and Fundar, Mexico.
- UNICEF (2010). '[*Child Friendly Budgets for 2010 and Beyond: Toward Global Economic Recovery with a Human Face*](#)', conference synthesis report.
- UNIFEM (2006). [*Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW*](#), New York: United Nations.
- UNIFEM and UNFPA (2006). [*Gender Responsive Budgeting and Women's Reproductive Rights: A Resource Pack*](#), New York: United Nations.

Policy-related resources

- Anderson, E. and McKay, A. (2008). '[*Human Rights, the MDG Income Poverty Target, and Economic Growth*](#)', background paper prepared for the Regional Dialogues on 'MDGs and Human Rights' in Johannesburg and Bangkok, September-October 2008.
- Balakrishnan, R., Elson, D. and Patel, R. (2009). '[*Rethinking Macro Economic Strategies from a Human Rights Perspective \(Why MES with Human Rights II\)*](#)', report.
- Felner, E. (2008). '[*A New Frontier in Economic and Social Rights Advocacy? Using Quantitative Data for Human Rights Accountability*](#)', working paper prepared for the Centre for Economic and Social Rights.
- FAO (2008). *Methods to Monitor the Human Right to Adequate Food*, Volumes [I](#) and [II](#), Rome: United Nations.
- ODI (2008). '[*Achieving Economic and Social Rights: The Challenge of Assessing Compliance*](#)', briefing paper No.46.
- OECD (2007). '[*Human Rights and Aid Effectiveness*](#)', DAC update, April 2007
- OHCHR (2008). [*Claiming the Millennium Development Goals: A Human Rights Approach*](#), New York and Geneva: United Nations.

OHCHR (2008). [‘Indicators for Promoting and Monitoring the Implementation of Human Rights’](#), report to 7th inter-committee meeting of the human rights treaty bodies, HRI/MC/2008/3.

OHCHR (2008). [Frequently Asked Questions on Economic, Social and Cultural Rights](#), human rights fact sheet No.33.

OHCHR (2006). [Frequently Asked Questions on a Human Rights-Based Approach to Development Cooperation](#), New York and Geneva: United Nations.

UNDP and UNIFEM (2009). [A User’s Guide to Measuring Gender-Sensitive Basic Service Delivery](#). Oslo: United Nations.

UNDP (2008). [‘Poverty and Social Impact Assessment – Gauging Poverty Impacts’](#), Poverty in Focus No.14, International Poverty Centre, April 2008.

WHO and OHCHR (2008). [Human Rights, Health and Poverty Reduction Strategies](#), Geneva: United Nations.

Useful links

CESR (Centre for Economic and Social Rights) work on human rights and policy assessment: <http://www.cesr.org/article.php?list=type&type=13>

IBP (International Budget Partnership) work on human rights and budgets, and the Open Budget Index:

<http://www.internationalbudget.org/library/publications/>,
<http://www.internationalbudget.org/what-we-do/open-budget-survey/>

IDASA (Institute for Democracy in Africa) work on human rights and budget monitoring and advocacy:

<http://www.idasa.org.za/>

OECD-DAC work on human rights and aid effectiveness:

http://www.oecd.org/document/29/0,3746,en_2649_34565_43490845_1_1_1_1,00.html

UN Practitioner’s Portal on HRBA Programming (HRBA Portal) resources on budgets and human rights:

http://hrbaportal.org/?page_id=2474

UNESCO work on human rights and poverty eradication:

<http://www.unesco.org/new/en/social-and-human-sciences/themes/human-rights/poverty-eradication/>

UNICEF work on child rights budget analysis and advocacy and social policy:

http://www.unicef.org/socialpolicy/index_43058.html

UNIFEM work on gender-responsive budgeting:

http://www.unifem.org/gender_issues/women_poverty_economics/gender_budgets.php

UNDP work on poverty assessment, democratic governance and human rights, and human development:

http://www.undp.org/poverty/focus_poverty_assessment.shtml,
http://www.undp.org/governance/focus_human_rights.shtml
<http://hdr.undp.org/en/>

World Bank work on poverty and social impact assessment:

<http://go.worldbank.org/XCNVXPTZ10>, <http://go.worldbank.org/2SSWADDLHO>

Annex 10

Human Rights in Budget Monitoring, Analysis and Advocacy Liberia 3.5 day training programme, November – December 2009

	Day 1 Setting the foundations	Day 2 What's in a budget	Day 3 Making the budget work for you	Day 4 Budgets as a lever for change
8.30 – 9.00	8.30 Introduction to the week	8.30 Introduction to the day (AH)	8.30 Introduction to the day (AH)	8.30 Introduction to the day <i>The HRBA Budget Framework – starting to fill in the pieces ...</i> <i>Key messages to share from field testing and PETS/QSDS discussion</i>
9.00 – 10.45	9.30 1.1 HR Refresher	Exchange session: Policy and Budgets in Liberia: accountability and inclusive decision making processes 3. Moving from policy to budgets Sally- Anne: HR Champion 9.45 – 10.45 3.1 Budget Essentials	5. Execution and Audit 5.1 Present overview of the tool box with focus on execution and audit and the Community Score Card	6.1 Advantages, obstacles and solutions to applying the tools at the various budget cycle phases in Liberia <i>(Introduced by: Budget Transparency Index)</i> <i>Exercise: pros and cons</i>
10.45 – 11.15	Break	Break	Break	Break
11.15 – 13.00	11.15-12.00 1.2 HRBA added value to the development processes 12.00-13.00 1.3 Linking HRBA to the policy arena: a core component of the development process	3.2 The budget cycle The cycle in theory and the cycle in Liberia 4. Budget monitoring tools: 4.1 Toolbox overview and contents with relation to budget cycle	5.2 Preparation for the field visit Optional: refresher on PETS/QSDS for interested and/or newcomers	6.2 Advocacy: ensuring the evidence base influences social policy base Resource people – the reality check
LUNCH (sign up Wednesday lunch for field/PETS options)				
14.00 – 16.00	14.00-14.30 HR energizer: Power walk	HR energizer: Human Rights Continuum	5.3. Field visit – CSC testing Optional: refresher on PETS/QSDS questionnaire for interested and/or newcomers	Wrap up and final evaluation of the day
	14.30 – 16.00 2. HRBA and analysis I 2.1 Causal analysis to role analysis to capacity gaps	4.2 Budget Analysis		
15.45 – 16.15	Break (hand out session exchange explanation)	Break		
16.15 – 17.30	2. HRBA Analysis II 2.2 Capacity Gaps	4.3 How to integrate HR into PETS/QSDS		
17.30 – 18.00	Wrap up and evaluation of the day Confirm exchange session handout	<i>The HRBA Budget Framework – starting to fill in the pieces ...</i> Wrap up and evaluation of the day + Field visit preparation with facilitators	5.4 Plenary debriefing on CSC field visit lessons and wrap-up of the day Wrap up and evaluation of the day	

OHCHR global 4.5 day workshop programme, October 2010

	Monday	Tuesday	Wednesday	Thursday	Friday
9 am	<p>1. Welcome and Introduction + Exploring our own roles, mandate, strategy, potential</p> <p>2. The Policy Arena: Human Rights and Development - the policy/budget relationship</p>	<p>Introduction to the day</p> <p>5. Policy link to capacity using country specific information</p>	<p>Introduction to the day</p> <p>8. Relating Human rights and Government Budgets: linking policy outputs, capacity gaps, hypotheses and budget methodologies</p>	<p>Introduction to the day</p> <p>9.3. Maximum available resources – execution of budget/expenditures</p>	<p>Introduction to the day</p> <p>12. Budget monitoring and analysis: strategic choices in our work (roles, challenges, opportunities)</p>
10.45 Break					
11 am	<p>3. Rights Based Analysis Part 1 + briefing (e.g. maternal health briefing: why maternal health is both a development and a human rights issue)</p> <p>Causal analysis – (case study)</p>	<p>6. Introduction to Budgets: The Government's Budget, Budget Cycle and Budget Work</p> <p>i) General introduction and the budget cycle</p>	<p>9. Specific Obligations, the Government's Budget and Budget Work</p> <p>9.1 Equality and non-discrimination: revenue, expenditure and allocation</p> <p>9.2 Progressive realization: inflation, revenues, allocation and expenditure</p>	<p>9.3. Maximum available resources – execution of budget/expenditures</p> <p>11. Budget advocacy - introduction (video)</p>	<p>12. Budget monitoring and analysis: strategic choices in our work (roles, challenges, opportunities) – action points</p> <p>13. Final wrap up and evaluation</p>
1 pm Lunch					
2 pm	<p><i>Human Rights Continuum</i></p> <p>3. Rights Based Analysis Part 2 Capacity gap and role analysis group presentations and plenary</p>	<p>6. Introduction to Budgets: The Government's Budget, Budget Cycle and Budget Work</p> <p>ii) Making sense of the budget cycle in more detail</p>	<p>9.3 Maximum available resources: revenue and allocation</p>	<p>11. Budget advocacy for policy change: Budget advocacy planning – exploiting maternal health case study worked on throughout the week</p>	
3.40 pm Break					
4 pm	<p>4. Experience exchange: Budget Processes and Fiscal Flows (building on preparation by participants)</p>	<p>7. Experience exchange: instrumental value of civil and political rights for budget work (building on preparation by participants)</p>	<p>10. Experience exchange: examples of rights based budget monitoring and analysis (UNICEF + participants)</p>	<p>12. Budget monitoring and analysis: strategic choices in our work – initial brainstorm</p>	
5 pm	<p>Day 1 wrap up and evaluation Groups complete capacity gap analysis for Tuesday morning</p>	<p>Day 2 wrap up and evaluation Budget reading (30 min)</p>	<p>Day 3 wrap up and evaluation Budget reading (30 min)</p>	<p>Day 4 wrap up and evaluation Facilitators + group representatives to prepare for Friday (30 min)</p>	
Daily preparation					