

## PARTNERING TO MAKE BUDGETS WORK FOR THE PEOPLE

### Instituto de Estudos Socioeconômicos (INESC) – Brazil

Established in 1979, INESC (Institute for Socioeconomic Studies) is one of Brazil's leading civil society organizations. Over the last 20 years, INESC has used the analysis of public budgets as a strategic tool to influence public policies, with the ultimate mission of deepening democracy, strengthening citizenship, and realizing human rights in Brazil. INESC's work focuses on three programmatic areas: *Budget, Rights, and Inequalities* – measuring the government's commitments to human rights through applied budget analysis; *Regional Integration, Development, and Sustainability* – deepening work around budgetary and development issues at the subnational level; and *Democracy, Congress, and Society* – deepening democracy, mainly through the Platform of Social Movements for the Reform of the Brazilian Political System.

#### INESC Educates Brazil's Youths on How to Influence Public Budgets

Working in Brasilia's poorly performing and under resourced Federal District schools, INESC uses budget analysis and advocacy to strengthen the capacity of youths to secure their rights through the monitoring of public budgets and policies that affect them. This work is based on INESC's methodology of incorporating human rights concretely into public polices and the allocation of public resources.

Many of Brasilia's schools are plagued with violence and drug problems, which all contribute to low academic performance and the continued social exclusion and poverty of many of the students. Given INESC's mission, it identified the Federal District school system as an important political space in which children and teenagers could begin to participate in discussions about rights and citizenship and how these affect or are affected by public budgets.

INESC identified six schools to participate in their project. The schools were located in different communities in the outskirts

of Brasilia, including a school in a rural area, and were selected based on their levels of social exclusion, teenage violence, drug abuse, and drug dealing within school facilities, as well as low academic performance.

INESC organized workshops based on the principles of popular media and



**BRAZIL**  
**Open Budget Index 2010**  
Overall Score: 71  
Government provides significant information to the public on how it manages public resources.

Availability of budget documents critical for effective public input:	
Pre-Budget Statement	Yes
Executive's Budget Proposal	Yes
Citizens Budget	No
Enacted Budget	Yes
In-Year Reports	Yes
Mid-Year Review	No
Year-End Report	Yes
Audit Report	Yes
<a href="http://www.openbudgetindex.org">www.openbudgetindex.org</a>	

art education, in which participation is vital to developing new knowledge, awareness, and sensibility needed for social transformation. Through this

playful approach of combining art and communication, participants were introduced to deeper concepts and discussions on human rights, budget formulation, budget monitoring, and democratic participation. During the communications workshop, boys and girls were able to develop their capacity to understand the world and articulate their viewpoints in a critical and sensible way.

Throughout the workshops, students were trained to become writers, photographers, and illustrators for a magazine on human rights and public budgets that they will publish. The purpose of this magazine is to broaden the debate and deepen reflection on issues that emerged during the workshops. It also seeks to provide a forum for reaching consensus on an agenda for influencing public policies and budgets geared toward education and youths in Brasilia.

In addition to the school programs, INESC encouraged the students to attend other

events where public budget debates were taking place, such as city council meetings and the federal legislature. They also were encouraged to join advocacy networks for children and youths to enable them to exercise the knowledge gained through the project.

A key success occurred in 2009 when the students participating in the project met with lawmakers and public managers about the Federal District education budget. After conducting budget analysis, the students proposed a budget amendment of approximately US\$ 1 million. The amendment was passed, and funds were allocated to build sports facilities and renovate schools. At a time when the level of violence in Federal District schools was increasing, schools included in the project were heading in the opposite direction and becoming spaces for political and social commitment, creativity, and solidarity.

INESC's approach highlights the importance of incorporating participatory

and creative methods with evidence-based budget analysis and advocacy. It demonstrates the impact that civil society participation can have in influencing budget allocations, and how active engagement by those affected can result in better allocations. The work with the Federal District schools also highlights the positive impact of including children and youths in the monitoring of public budgets. Because the young people conducted advocacy using solid evidence, lawmakers and public managers took their input seriously when finalizing the Federal District education budget.

The work of INESC confirms that building a culture of human rights through budget analysis and advocacy is viable and necessary. The young participants in the project developed a strong motivation for collective causes. The challenge that they now face is monitoring the execution of allocated resources and holding lawmakers and public managers accountable.

## INESC's Participation in the Partnership Initiative

INESC has identified two critical issues that the organization wants to address: public budgets that better contribute to the realization of human rights and a more equitable tax system. To pursue these goals through the Partnership Initiative, INESC will first deepen its human rights and budget work and continue to hold the government accountable for its human rights commitments in terms of budget allocations and executions. Second, INESC will begin research on the inequity of tax policy and tax revenue in Brazil to address the negative impacts of the current tax system, which relies disproportionately on the poorest communities for financing.

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*The IBP's Partnership Initiative is a collaborative effort that seeks to enhance the impact of civil society budget work in selected countries of Africa, Asia, and Latin America. The initiative strives to contribute to the development of sustainable institutions; to increase public access to timely, reliable, and useful information; to enhance the effective participation of civil society in policy and budget processes; and to establish a platform of good practices on which future generations of civil society can build.*