

Budgetary analysis for ESC rights promotion



**CIVIL ASSOCIATION FOR EQUALITY AND
JUSTICE (ACIJ)**

Why should we start to do budget work?



- Relevance
- Overcome the argument on scarcity of resources to guarantee ESC rights
- Reference of human rights treaties to the principle of Maximum Available Resources, vagueness of this expression
- Public impact, expressivity of budgetary data
- Budget law is discussed each year
- Detect inefficiencies in the use of resources that may impact ESC rights

Why budget work is not more widely used?



- ***Lack of information is that the case?***

Key Budget documents that may be available: pre-budget statement, executive's Budget proposal, enacted Budget, in year reports, year end report, audit report.

Guide on the content of key budgetary documents, by IBP:
<http://bit.ly/2bgyxWH>

Open Budget Survey by IBP

Problems: web page, data is not clear or comprehensible, lack of open data.

Information that is harder to get: disaggregated data, track expenditures over time non budgetary data related to the budget.

Why budget work is not more widely used?



- ***Technical complexity of the analysis.***

More simple analysis: under expenditure in Buenos Aires, comparison between areas of spending.

More complex analysis: impact of the elimination of certain tax expenditures, interannual analysis of data that is hard to get or track.

The cost of analysing data the first time is higher, and is reduced once you learn certain key concepts and documents.

The approach, making the right questions and knowing about the problems is the more important capability to make budgetary analysis with a human rights approach.

How to get started?



- Start with **concrete and specific objectives**.
- Get familiar with the **Budget cycle** established in the law.
- Get and understand **key budgetary documents**.
- **Ask** experts who can support the capacity of the organization, university professors on public finances, members of the congress, SAIs, other organizations, etc.
- Use **guides and tools** available on line.
- Make **right to information requests**, and use litigation. Lack of information may be a strong arguments in ESC rights promotion and defense.
- Use information produced by SAIs **in audit reports**.

Some lessons learned...



- *Have a clear objective in mind. Limits of the impact on the allocation stage of the budget cycle.*
- *Communication of budgetary information.*
- *Use of budgetary work for small, but not so small battles..*
- *Changes in the budgetary culture is a long term work, unexpected opportunities may appear.*

Thank you!!