

OHCHR-IBP Human Rights and Budgets Training
Facilitator's Manual
First Workshop
April 24-26, 2014

Agenda

Day 1

9:00-9:15	Welcome and Introductions
9:15-11:15	Session 1: Introduction to Human Rights
11:15-11:30	Break
11:30-13:00	Session 1 (continued): Introduction to Human Rights
13:00-14:00	Lunch
14:00-14:15	Session 2: Introducing Our Story
14:15-16:15	Session 3: The Government's Budget: An Overview
16:15-17:15	Session 4: The Budget Cycle: Stages, Actors, Documents

Day 2

9:00-9:15	Recap of Day 1
9:15-11:15	Session 5: Budget Monitoring/Analysis Process and Methodologies
11:15-11:30	Break
11:30-12:30	Session 6: Relating Human Rights and Government Budgets: An Introduction
12:30-13:30	Lunch
13:30-14:20	Session 6 (continued): Discussion of Treatment Action Campaign Case Study
14:20-15:20	Session 7: Specific Obligations: Equality and Non-Discrimination (Focus on Revenue)
15:20-15:30	Break
15:30-16:45	Session 8: Specific Obligations: Equality and Non-Discrimination (Focus on Allocations and Expenditures)

Day 3

9:00-9:30	Recap of Day 2
9:30-10:45	Session 9: Specific Obligations: Progressive Realization
10:45-11:00	Break
11:00-12:40	Session 10: Specific Obligations: Maximum Available Resources (Focus on Revenue and Allocations)
12:40-13:40	Lunch
13:40-15:00	Session 11: Specific Obligations: Maximum Available Resources (Focus on Expenditures)
15:00-15:15	Evaluation

Welcome and Introductions

Facilitators: OHCHR and Akram

Total time: 15 minutes

Goals:

By the end of this session, participants will have:

- Been introduced to the goals of the workshop
- Become acquainted with each other and the facilitators

Resources:

- Participant's Workbook (PW) for each participant

Structure:

1. Overview and introductions (Akram and OHCHR) 15 minutes

1. Overview and goals of the workshop

- Welcome all the participants to the training course.
- Explain that the aim of this first session is to introduce some important aspects of the course, including objectives, and get to know each other a little bit better.
- If necessary, clarify any practical arrangements that may be worrying or distracting participants so that everyone is relaxed and at ease.
- Have each participant introduce him/herself.
- Distribute copies of the PW.

Session 1: Introduction to Human Rights

Facilitator: OHCHR

Total time: 210 minutes

Goals:

By the end of this session, the following topics would have been covered:

- Intro to human rights in general
- Difference between CP rights and ESC rights, who monitors these rights, and how the international system of protection works.
- ICESCR – budget work applicable to all rights, but we will focus on these
- Also important to look at access to information and participation when it comes to governments' budgets (ICCPR)
- Elements of a right – accessibility, availability, etc.,--and where to find information about them (GCs)
- Obligations—particularly MAR, PR, and ND. Simplify. Don't go into respect and/vs. fulfill. MAR and PR are enough. Mention protect, but don't focus on it (implies monitoring and regulation. These should be reflected in the budget, but are generally not a big element of the analysis).
- Article 2 obligations
 - Pass out summary of CESCER guidance on article 2 obligations. These are really important as we do budget work. Walk through the obligations.

Resources:

- Summary of CESCER guidance on Article 2 obligations (in PW)

Structure:

MATERIAL FOR PARTICIPANT'S WORKBOOK

Summary of guidance provided by the Committee on Economic, Social and Cultural Rights (CESCR) on the obligations contained in article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR)

The following summarizes what the CESCR has said, to date, about the meaning of the three obligations set out in article 2 of the ICESCR.

Non-discrimination

In 2009 the CESCR produced General Comment 20, on the obligation of non-discrimination.¹ As of the drafting of this paper, this General Comment can be considered the Committee's "last word" on this obligation. The standards it sets out which have a potential bearing on governments' budgets can be summarized as follows:

- Non-discrimination is an immediate and cross-cutting obligation (para. 7).
- States parties must eliminate both *formal* discrimination (discrimination explicitly encouraged or allowed in laws, policies, etc.) and *substantive* discrimination (when discrimination is not explicitly articulated in laws, policies, etc., but when the impact of the law, policies, etc., is discriminatory. In other words, *de facto* discrimination). (para.8)
- To "attenuate or suppress conditions that perpetuate discrimination," States parties may, and in some cases should, take special measures, which, in turn, should be discontinued once substantive equality has been reached. Some positive measures, however, may need to be of a permanent nature (e.g., interpretation for ethnic minority groups)(para. 9). The CESCR recognizes that eliminating systemic discrimination will often require that greater resources be directed to traditionally neglected groups. (para. 38)
- Discrimination can be *direct* (i.e., "when an individual is treated less favourably than another person in a similar situation for a reason related to a prohibited ground," and/or "detrimental acts or omissions on the basis of prohibited grounds where there is no comparable similar situation (e.g. the case of a woman who is pregnant)"). It can also be *indirect* (that is, when laws, policies or practices that are neutral on their face have a disproportionate impact on different groups). Both types of discrimination are addressed by article 2(2). (para. 10)
- Related to the obligation to protect, "States parties must ... adopt measures, which should include legislation, to ensure that individuals and entities in the private sphere do not discriminate on prohibited grounds." (para. 11)
- The Committee considers differential treatment based on prohibited grounds as discriminatory unless the justification for differentiation is "reasonable and objective." It has said that "failure to remove differential treatment on the basis of a lack of available resources is not an objective and reasonable justification unless every effort has been made to use all

¹ Article 2(2) of the ICESCR. The General Comment is available at:
<http://www2.ohchr.org/english/bodies/cescr/docs/gc/E.C.12.GC.20.doc>

resources that are at the State party's disposition ... to address and eliminate the discrimination, as a matter of priority." (para. 13)

- All levels of government (national and sub-national) are responsible for meeting these obligations (para. 14).
- The CESCR has said "Economic policies, such as budgetary allocations and measures to stimulate economic growth, should pay attention to the need to guarantee the effective enjoyment of the Covenant rights without discrimination." (para. 38)
- Finally, CESCR has said that monitoring of the realization of ESC rights should assess both the steps taken and the results achieved in the elimination of discrimination. "National strategies, policies and plans should use appropriate indicators and benchmarks, disaggregated on the basis of the prohibited grounds of discrimination." (para. 41)

Progressive Realization²

The principle of progressive realization is based on an understanding that the full realization of all economic and social rights will not be achievable in a short period of time and will depend on the resources available to each State Party. At the same time, there are certain obligations that have immediate effect, regardless of resources. These include an obligation to "take steps" towards progressively realizing rights and the obligation of non-discrimination (already discussed).

Progressive realization entails two complementary obligations:

1. The obligation to continuously improve conditions. Governments must move as expeditiously and effectively as possible towards full realization of the rights in the ICESCR. The Committee also expects that the resources allocated to the realization of these rights will increase proportional to any global increase in resources.
2. The obligation to abstain from taking deliberately retrogressive measures (except under specific circumstances). A deliberate retrogressive measure may occur, for example, if a State Party:
 - Adopts legislation or policy with a direct or collateral negative effect on the enjoyment of rights;
 - Abrogates legislation or policy consistent with rights unless obviously outdated or replaced with equally or more consistent laws or compensatory measures;
 - Makes an unjustified reduction in public expenditures devoted to implementing ESC rights, in the absence of adequate compensatory measures aimed to protect injured persons.

² This summary was developed on the basis of CESCR General Comment 3, the Report of the United Nations Higher Commissioner for Human Rights to the Economic and Social Council, 25 June 2007, E/2007/82, and M. Magdalena Sepúlveda, *The Nature of the Obligations under the International Covenant on Economic, Social and Cultural Rights*, Antwerpen: Intersentia (2003), 319-332, which provides a thorough compilation and assessment of the CESCR's General Comments, Reports and Concluding Observations as they relate to governments' obligations under the ICESCR up until 2002. The pages cited discuss progressive realization.

In GC 13 (1999) the Committee says (para. 45):

There is a strong presumption of impermissibility of any retrogressive measures taken in relation to the right to education, as well as other rights enunciated in the Covenant. If any deliberately retrogressive measures are taken, the *State party has the burden of proving* that they have been introduced after the most careful consideration of all alternatives and that they are fully justified by reference to the totality of the rights provided for in the Covenant and in the context of the full use of the State Party's maximum available resources.

The Committee has recognized that there are circumstances, such as an economic crisis or natural disaster, which require additional resources and in which the adoption of retrogressive measures or the omission to actively take steps to improve conditions is unavoidable. It has made clear, however, that there are limits to how a State may handle such a situation. It has made clear that

- “even in times of severe resource constraints whether caused by a process of adjustment, economic recession or by other factors the vulnerable members of the society can and indeed must be protected by the adoption of relatively low-cost targeted programmes.” (GC 3, para. 12)
- there is a certain minimum standard that States must respect, e.g., provision of basic needs, drinking water, food, affordable housing and health care.

In sum, a State party seeking to justify a retrogressive measure or a failure to comply with the obligation to continuously improve condition due to resource constraints must:

- Demonstrate that every effort has been made to use all resources at its disposal (including international assistance)
- Demonstrate that every effort has been made to satisfy, as a matter of priority, certain minimum obligations
- Demonstrate that particular attention has been paid to vulnerable groups, and, in particular, that the State has taken measures to prevent or ameliorate adverse consequences that vulnerable groups may suffer
- Once resource constraints disappear and the economy recovers, rescind any restrictive measures taken to reduce Covenant-related expenses and repair adverse effects on the population, in particular among vulnerable groups
- Take adequate measures to ensure that the reduction in resources does not violate the State party's obligations.

Use of Maximum Available Resources

Over the years the CESCR through its General Comments (particularly General Comment 3), Concluding Observations and occasional other documents has set out some useful guidelines for how to interpret the obligation on governments to use the “maximum of available

resources” (MAR) to realize the rights in the Covenant. The following are in brief form the principal points the Committee has reiterated over the years which have a direct or potential bearing on a government’s budget:³

- MAR means that a government must do the maximum it can to mobilize resources within the country. Budget revenue would obviously be a key element in these national “resources.” The government must also do all it can to secure international assistance (which would include Official Development Assistance (ODA)) where national resources are inadequate to realize ESC rights.
- MAR also means that governments must give due priority to ESC rights in the use of their resources. The implications for the government’s budget are that allocations and expenditures on ESC rights-related areas should be given such priority.
- Government expenditures must be efficient. Wasteful expenditures are a failure to make maximum use of available resources. This efficiency criterion would logically also apply to revenue collection.
- Government expenditures must also be effective; that is, the impact of the expenditures must be such as to actually help realize ESC rights (the obligation of result).
- Because corruption is an inefficient use of available resources, failure to curb corruption is also a failure to comply with MAR. Corruption can often be spotted through monitoring revenue, allocations and expenditures in the budget.
- Funds allocated in the budget for ESC rights must not be diverted to non-ESC rights areas, and funds allocated for ESC rights must also be fully expended.
- If the government takes a step backwards (retrogression) in the realization of ESC rights, it has the burden of proving that it has used the maximum of available resources to avoid taking such a step.⁴

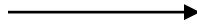
³ These points are drawn principally from M. Magdalena Sepulveda, 313-319. Other sources are the Limburg Principles and the CESCR’s “An Evaluation of the Obligation to Take Steps to the ‘Maximum Available Resources’ under an Optional Protocol to the Covenant,” E/C.12/2007/1 (10 May 2007).

⁴ The CESCR also uses some other indicators to guide them in assessing a government’s compliance with the MAR obligation:

- Comparing ESC rights-related expenditures vs. expenditures for non-ESC rights-related areas.
- Comparing expenditures in an area (e.g., education, health) with expenditures in the same area by countries at a comparable level of development.
- The more developed a country is, the more its citizens should be enjoying their ESC rights.
- Comparing allocations and expenditures against international indicators, such as UNDP’s indicator that the equivalent of 5% of GDP should go to human expenditures.

**ENFORCING HUMAN RIGHTS:
WHEN DO YOU USE NATIONAL HUMAN RIGHTS PROVISIONS
AND WHEN DO YOU USE REGIONAL AND INTERNATIONAL PROVISIONS?**

Are the national constitution and laws in line with the country's regional and international human rights obligations?



Compare national law to the regional and international standards



If the rights provisions in the national constitution and laws are strong and clear, use them!



If the national constitution and laws provide no rights protection



Look to regional and international laws for rights guarantees

If national rights guarantees are vague



Use regional and international standards to "fill out" the rights

If national rights guarantees are weak



Use the stronger regional or international standards

Session 2: Introducing Our Story

Facilitator: Ann

Total time: 15 minutes

Goals:

By the end of this session, participants will have:

- Become acquainted with the “story” of the workshop and its characters
- Reviewed the human rights law relevant to the story
- Been introduced to the role of budgets and budget work in the story

Resources:

- PPT of Detective Story (also found in PW)

Structure:

1. Detective story (Ann) 15 minutes

1. Detective story

- The idea is to draw a parallel between a “normal” police detective investigation and a human rights investigation. Parallels: evidence and law.

MATERIAL FOR PARTICIPANT'S WORKBOOK

Presentation 2.1

Slide 1

The event or situation



Slide 2

Is the death the result of a “crime”?

- Is it a murder?
- How does the **law** define murder?
 - The unlawful premeditated killing of one human being by another.
- So as a detective you need to decide:
 - Did someone kill the person?
 - Was the killing unlawful (e.g., not self-defense)?
 - Was it premeditated?

Slide 3

A detective gathers **evidence** as to whether it was an unlawful premeditated killing

- What happened?
- How did it happen?
- Why did it happen?
- Who did it?
 - ✓ Gather physical evidence (e.g., weapon, fingerprints, etc.)
 - ✓ Talk with eyewitnesses, family, friends, acquaintances
 - ✓ Consider who would have had a motive
 - ✓ Look for patterns: e.g., similar crimes in the area recently
 - ✓ **Form a hypothesis**
 - ✓ Identify and review record/history of potential suspects
 - ✓ Interrogate potential suspects (what do they know? what were they doing at the time? etc.)



Slide 4

The event or situation



- Fatima
- Pregnant
- Died in her bed in her home

Slide 5

Was the death a result of a violation of human rights law?

What does the law say?

- People have a right to health (ICESCR article 12)
- The right to health means 3AQ (General Comment 14)
- **Governments have obligations to progressively achieve the right to health using the maximum of available resources in a non-discriminatory fashion (ICESCR) article 2**
- People also have a right of access to information and to participate in public life (ICCPR 19 and 25).

Slide 6

A human rights officer (detective) gathers and analyzes **evidence** to make an assessment about the 3AQ and the government's obligations

- What happened?
- How did it happen?
- Why did it happen?
- Who did it?
 - ✓ Gather physical evidence, medical evidence
 - ✓ Talk with eyewitnesses, community members, medical professionals
 - ✓ Look for patterns in data; e.g., similar deaths in the same region/country
 - ✓ **Form a preliminary hypothesis**
 - ✓ Dig deeper into data re: health care services, maternal mortality, etc.
 - ✓ If hypothesis points to budget, dig deeper into budget data

Evidence as to:

- The cause of the death. Did a lack of the 3AQ lead to the death?
 - Contextual situation
 - Data re: maternal mortality (patterns)
 - Policies, plans, etc.
- If yes, had the government used the **maximum of available resources** to **progressively achieve** the 3AQ in a **non-discriminatory** fashion?
 - **Focus on gathering evidence of the budget as a possible cause**
- An answer to the questions:
 - Was the death the result of a violation of human rights law? A failure by the government to comply with its human rights obligations with respect to the **budget**?
 - Why was there such a failure? (was it intentional? “motive”)



Session 3: The Government's Budget: An Overview

Facilitator: Ann, Akram, OHCHR consultant for social security portion

Total time: 120 minutes

Goals:

By the end of this session, participants will have:

- Considered the role of the government's budget in a democratic society
- Named different budget classifications and explored which is useful for which purposes
- Drawn a flow chart that describes financing for social security in Tunisia (based on OHCHR's report)
- Exchanged information about the financing of the different sectors
- Suggested challenges these financing systems potentially pose to budget work on social security

Resources:

- Reading on "budget and society" (in PW)
- Budget Classifications examples (in PW)
- Example of financial flow PPT (Sudan) (in PW)
- OHCHR report on social security (use summary as reading for exercise)
- Flip charts for exercise on flow charts of social security in Tunisia

Structure:

- | | |
|---|------------|
| 1. Budget and society (Ann) | 15 minutes |
| 2. Budget classifications (Akram) | 30 minutes |
| 3. Financial flows (Sudan example) (Ann) | 15 minutes |
| 4. Exerc: Finan. flows of soc. sec. in Tun. (OHCHR) | 60 minutes |

1. Budget and society

- Introduction: To move into budgets and budget work issues, participants should read the box called "the budget and society."
 - Underline anything that seems particularly noteworthy or surprising. Discuss.
 - Explain that this session is about some basic budget literacy, particularly for those not familiar with governments' budgets.

2. Budget classifications

- These are important to know so you know what you're looking at, and whether you can get the information you need from the budgets you are able to get.
- Look at the different classifications, which are taken from Tunisian budgets (both the Finance Law and ministerial budgets).
 - Include budget tables exactly as they appear in Finance Law and ministerial budgets.
- Have participants read the descriptions of the classifications.
- Hand out budget tables and ask participants to identify how they are classified.
- Explain that budgets are often a mix of classifications.
- In the case of Tunisia, most budget information is presented in both *administrative* and

economic classifications. Because several ministries now use performance-based budgeting (GBO), some ministerial budgets now also have *performance* classifications.

- After explaining administrative and economic classifications (examples from Tunisia's budget), we have a group discussion about functional classifications. Based on participants know, does Tunisia have functional classifications? What would that look like in Tunisia?
- Then, discuss performance budgets, showing a few examples from Tunisia's GBO budgets.
- Participants work on exercise linking classifications and human rights. The overarching questions are:
 - How might knowing these different budget classifications help you in your human rights work? Is one of the classifications potentially more useful than another? If so, for what purpose?
- Participants discuss their answers and logic.

3. Financial flows

- Explain Sudan's health care financing flow chart and why it is important to be familiar with financing flows

4. Exercise: Financial flows of social security in Tunisia

- Participants draw a flow chart of funding flows for social security in Tunisia
- Two-three participants share their charts

MATERIAL FOR PARTICIPANT'S WORKBOOK

Reading 3.1

The budget and society

The budget expresses the objectives and aspirations of the government in power. In a democratic society, these objectives and aspirations should, at least in theory, reflect those of the majority of the electorate. Government really has no money of its own. In the budget—in outlining its plans for spending money—it is explaining how it is going to spend money that belongs to the public. In a democratic society, citizens give the government a mandate via their votes. Politicians are obliged to translate that mandate into policies and plans that are, in part reflected in the budget....

No government in the world has infinite public resources at its disposal. At the same time, there is a boundless array of needs to be met through public expenditure. The budget thus always incorporates trade-offs between different spending priorities and includes value judgements about which services, and whose interests, are most important. The budget is clearly a political and contestable document.

– Judith Streak, *Monitoring government budgets to advance child rights: a guide for ngos*, Cape Town: Idasa, 2003.

Reading 3.2

Why do we need to know about budget classifications?

Government budgets are developed and presented in different formats. It is important to know what those formats are and how they are structured, as the different formats provide different information. Depending upon what you are looking for and what you want to determine through your budget work, one format will likely be more useful than another.

If you find that the budget you have been provided by a government ministry or department does not present the budget figures in a way that is useful for you, it may be that you need the budget in a different format. The ministry or department may, indeed, not have prepared the budget in the format you need, but you will, at least, know to ask if other formats are available.

A messy detail: In the real world, few budgets are purely one format or another, but are, in general, a mix.

Public budgets are constructed and classified in four principal ways:

1. *Administrative classification*: Shows which government entity (department, ministry, or agency) will have responsibility for spending a funding allocation and will ultimately be

held accountable for its use

2. *Economic classification*: Provides information on the nature of an expenditure, and arranges expenditures and receipts of the entity into significant economic categories which distinguish:
 - Operating outlays from capital outlays
 - Spending for goods and services from transfer to individuals and institutions
 - Tax receipts from other types of receipts, and from borrowing and inter-governmental loans and grants
3. *Functional classification*: Specifies how much is being allocated to different purposes in accordance with the priorities of the budget entity. Functional classifications indicate the programmatic purpose or objective for which the funds will be used (e.g., health, education, defense).
4. *Performance budget*: Integrates government policies and plans with the budget and identifies indicators to assess budget impact.

1: Budget presented by **administrative classification**

DESIGNATION DES CHAPITRES	INVESTISSEMENTS DIRECTS
Assemblée Nationale Constituante	445 000
Présidence de la République	2 830 000
Présidence du Gouvernement	1 779 000
Ministère de l'Intérieur	92 790 000
Ministère de la Justice	51 880 000
Ministère des Droits de l'Homme et de la Justice Transitoire	585 000
Ministère des Affaires Etrangères	6 660 000
Ministère de la Défense Nationale	176 384 000
Ministère des Affaires Religieuses	4 705 000
Ministère des Finances	20 686 000
Ministère de l'Investissement et de la Coopération Internationale	820 000
Ministère du Développement Régional et de la Planification	500 000
Ministère des Domaines de l'Etat et des Affaires Foncières	5 513 000
Ministère de l'Agriculture	372 137 000
Ministère de l'Environnement	11 539 000

Ministère de l'Industrie	13 921 000
Ministère du Commerce et de l'Artisanat	2 450 000
Ministère des Technologies de l'Information et de la Communication	5 110 000
Ministère du Tourisme	933 000
Ministère de l'Équipement	1 151 779 000
Ministère du Transport	620 000
Ministère des Affaires de la Femme et de la Famille	5 608 000
Ministère de la Culture	25 893 000
Ministère de la Jeunesse et des Sports	190 000 000
Ministère de la Santé	218 770 000
Ministère des Affaires Sociales	20 613 000
Ministère de l'Éducation	346 472 000
Ministère de l'Enseignement Supérieur et de la Recherche Scientifique	389 850 000
Ministère de l'Emploi et de la Formation Professionnelle	3 377 000

2: Budget presented by *economic classification*

TITRE PREMIER						
SECTION UNE : DEPENSES DE GESTION					SECTION DEUX	TOTAL TITRE PREMIER
PREMIERE PARTIE : Rémunérations publiques	DEUXIEME PARTIE : Moyens des services	TROISIEME PARTIE : Interventions publiques	QUATRIEME PARTIE : Dépenses de gestion imprévues	TOTAL DE LA SECTION UNE	CINQUIEME PARTIE : Intérêts de la dette publique	

TITRE DEUX								
SECTION TROIS : DEPENSES DE DEVELOPPEMENT						SECTION QUATRE	TOTAL TITRE DEUX	
SIXIEME PARTIE : INVESTISSEMENTS DIRECTS			SEPTIEME PARTIE : Financement Pu blic	HUITIEME PARTIE : Dépenses de développement imprévues	NEUVIEME PARTIE : Dépenses de développement sur ressources extérieures affectées	TOTAL DE LA SECTION TROIS		DIXIEME PARTIE : Remboursement du principal de la dette publique
Projets à caractère national	Projets à caractère régional	Total						

TOTAL DE LA SECTION UNE:	SECTION DEUX:	TOTAL DE LA SECTION TROIS:	SECTION QUATRE:	SECTION CINQ : ONZIEME	
DEPENSES DE GESTION	INTERETS DE LA DETTE PUBLIQUE	DEPENSES DE DEVELOPPEMENT	REMBOURSEMENT DU PRINCIPAL DE LA DETTE PUBLIQUE	PARTIE : FONDS SPECIAUX DU TRESOR	TOTAL GENERAL

3: Budget presented by *functional* classification

Functional Classifications	
Public Order and Safety	
Health	
Education	

Exercise 3.1: Budget classifications

Look at the handouts of budget tables. How are these tables classified?

Exercise 3.2: Budget classifications and human rights

How might knowing these different budget classifications help you in your human rights work?
Is one of the classifications potentially more useful than another? If so, for what purpose?

Questions:

1. The government assures your office that it is working its hardest to ensure access to health services in remote areas by building new clinics in those areas that have historically been underserved. Despite this assurance, you continue to receive reports from around the

country that pregnant women living in these remote areas are unable to access the necessary health care and as a result are dying during pregnancy and in child birth at a higher rate than in the rest of the country. Which of these classifications would provide you with useful information in this regard and what information would it provide you?

2. Your office is concerned with the quality of the medical care in clinics and hospitals in the country, because it regularly hears horror stories and receives complaints about the poor service provided by medical personnel that staff the clinics and hospitals. In which classification would you look for relevant information?
3. You know that the right to education guarantees that schools and teachers will be accessible to children around the country and that education will be of good quality. What budget format will most easily provide you with insights into whether the government has as goals for the education budget improving the quality and accessibility of education for all children, no matter where they live in the country?
4. Your organization works on children's health in a poor area of the country. Tunisia has a good health policy related to children. However, your experience makes you skeptical that the standards set in the policy are properly reflected in the way the government spends money on child health. Which budget format would give you most insight into your question? (Performance budget question)
5. Your office learns that most pregnant women in one area of the country do not use the local health clinics or hospitals, although they are physically accessible, but instead rely on local midwives for any problems that arise during pregnancy and for childbirth. At the same time women in this area die in child birth at a higher rate than do women in other parts of the country. Your office wants to address this situation. You decide to look in the government's budget to see if one of the causes for the higher maternal mortality rate lies in health expenditures. Which of these classifications provides you with insights on this problem?

TABLEAU " C "
DEPENSES DU BUDGET DE L'ETAT POUR L'ANNEE 2014
CREDITS DE PAIEMENT
(PAGE TROIS)

EN DINARS

DESIGNATION DES CHAPITRES	TOTAL DE LA SECTION UNE: DEPENSES DE GESTION	SECTION DEUX: INTERETS DE LA DETTE PUBLIQUE	TOTAL DE LA SECTION TROIS: DEPENSES DE DEVELOPPEMENT	SECTION QUATRE: REMBOURSEMENT DU PRINCIPAL DE LA DETTE PUBLIQUE	SECTION CINQ : ONZIEME PARTIE : FONDS SPECIAUX DU TRESOR	TOTAL GENERAL
1 - Assemblée Nationale Constituante	25 234 000	-	780 000	-	-	26 014 000
2 - Présidence de la République	78 256 000	-	4 886 000	-	-	83 142 000
3 - Présidence du Gouvernement	120 679 000	-	26 310 000	-	3 000 000	149 989 000
4 - Ministère de l'Intérieur	2 032 384 000	-	138 240 000	-	109 200 000	2 279 824 000
5 - Ministère de la Justice	364 741 000	-	32 163 000	-	-	396 904 000
6 - Ministère des Droits de l'Homme et de la Justice Transitionnelle	5 527 000	-	390 000	-	-	5 917 000
7 - Ministère des Affaires Etrangères	185 648 000	-	4 805 000	-	-	190 453 000
8 - Ministère de la Défense Nationale	1 125 879 000	-	400 000 000	-	13 000 000	1 538 879 000
9 - Ministère des Affaires Religieuses	85 189 000	-	3 070 000	-	-	88 259 000
10 - Ministère des Finances	402 126 000	-	531 795 000	-	100 000	934 021 000
11 - Ministère du développement et de la coopération internationale,	55 147 000	-	419 191 000	-	-	474 338 000
12 - Ministère des Domaines de l'Etat et des Affaires Foncières	33 639 000	-	4 000 000	-	16 000 000	53 639 000
13 - Ministère de l'Agriculture	473 518 000	-	535 438 000	-	32 500 000	1 041 456 000
14 - Ministère de l'Industrie	2 532 078 000	-	300 211 000	-	168 000 000	3 000 289 000
15 - Ministère du Commerce et de l'Artisanat	1 478 650 000	-	22 695 000	-	500 000	1 501 845 000
16 - Ministère des Technologies de l'information et de la communication	18 143 000	-	5 415 000	-	100 000 000	123 558 000
17 - Ministère du Tourisme	50 880 000	-	52 581 000	-	14 000 000	117 461 000
18 - Ministère de l'Equipeement et de l'environnement	169 687 000	-	1 057 354 000	-	71 000 000	1 298 041 000
19 - Ministère du Transport	401 089 000	-	182 377 000	-	-	583 466 000
20 - Ministère des Affaires de la Femme et de la famille	79 616 000	-	6 443 000	-	-	86 059 000
21 - Ministère de la Culture	125 342 000	-	47 967 000	-	4 500 000	177 809 000
22 - Ministère de la Jeunesse et des Sports	370 175 000	-	72 850 000	-	14 000 000	457 025 000
23 - Ministère de la Santé	1 384 170 000	-	128 000 000	-	-	1 512 170 000
24 - Ministère des Affaires Sociales	706 035 000	-	69 621 000	-	7 000 000	782 656 000
25 - Ministère de l'Education	3 483 526 000	-	175 187 000	-	-	3 658 713 000
26 - Ministère de l'Enseignement Supérieur et de la Recherche Scientifique	1 224 881 000	-	180 399 000	-	-	1 405 280 000
27 - Ministère de la Formation Professionnelle et de l'Emploi	254 275 000	-	16 090 000	-	400 000 000	670 365 000
28 - Dépenses imprévues et non réparties	296 186 000	-	416 242 000	-	-	712 428 000
29 - Dette Publique	-	1 475 000 000	-	3 200 000 000	-	4 675 000 000
TOTAL	17 562 700 000	1 475 000 000	4 834 500 000	3 200 000 000	952 800 000	28 025 000 000

TABLEAU "D"
CREDITS DE PROGRAMME DE L'ETAT
POUR L'ANNEE 2014

(En Dinars)

CHAPITRE	DESIGNATION DES PROGRAMMES OU PROJETS	CREDITS	TOTAL DU CHAPITRE	OBSERVATIONS
1-Assemblée Nationale Constituante	I- Investissements Directs			
	- Aménagements divers	65 000		
	- Aménagements extérieurs	40 000		
	- Acquisition de matériels roulants	125 000		
	- Equipements divers	50 000		
	- Acquisition de photocopieurs	50 000		
	- Informatisation des services de l'assemblée	50 000		
	Total I	380 000		
	Total Général		380 000	
2-Présidence de la République	I- Investissements Directs			
	- Extension des bureaux des services de la sécurité	85 000		
	- Aménagement des locaux de la Garde Républicaine	115 000		
	- Construction d'un centre de formation et de recyclage à Gammarth	120 000		
	- Acquisition de matériels roulants	848 000		
	- Acquisition d'équipements divers	228 000		
	- Acquisition de matériels spéciaux de sécurité	500 000		
	- Acquisition et maintenance de matériels de transmission	100 000		
	- Acquisition d'équipements pour les brigades maritimes	120 000		
	- Acquisition de matériels informatiques	35 000		
	- Palais présidentiel de Carthage	450 000		
	- Systèmes de Protection des ouvrages de la Présidence de la République	300 000		
	Total I	2 901 000		
	II- Financement Public			
	- Institut Tunisien des Etudes Stratégiques	185 000		
	- Etudes	180 000		
	- Equipements	5 000		
	- Haute Autorité Indépendante de la Communication			
	Audiovisuelle	395 000		
	Haute Autorité Indépendante de la Communication			
	Audiovisuelle	395 000		
	Autorité Temporaire pour Superviser le Système			
	- Judiciaire	247 000		
	- Autorité Temporaire pour Superviser le Système Judiciaire	247 000		
	Total II	827 000		

الباب 23 : وزارة الصحة

نفقات الميزانية لسنة 2014 حسب منهجية التصرف حسب الأهداف

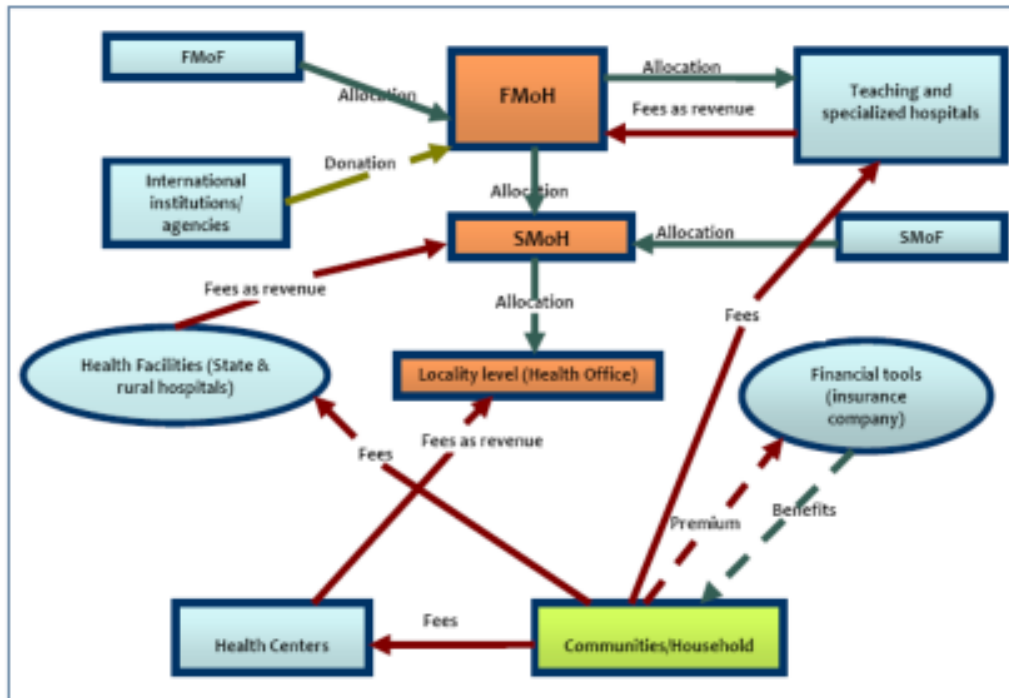
التوزيع حسب البرامج وطبيعة النفقة

المجموع				نفقات التنمية				نفقات التصرف				البرنامج و البرنامج الفرعي
الفارق		تقديرات 2014	ق م 2013	الفارق		تقديرات 2014	ق م 2013	الفارق		تقديرات 2014	ق م 2013	
النسبة	المبلغ			النسبة	المبلغ			النسبة	المبلغ			
8	17 987 000	238 229 000	220 242 000	-2	- 627 000	25 886 000	26 513 000	10	18 614 000	212 343 000	193 729 000	رعاية الصحية الأساسية
9	16 446 000	205 235 000	188 789 000	-2	- 432 000	25 181 000	25 613 000	10	16 878 000	180 054 000	163 176 000	جامع الصحة الأساسية
5	1 541 000	32 994 000	31 453 000	22	- 195 000	705 000	900 000	6	1 736 000	32 289 000	30 553 000	ديوان الوطني للأسرة العمران البشري
8	44 123 000	590 895 000	546 772 000	- 93	-24 690 000	38 479 000	63 169 000	14	68 813 000	552 416 000	483 603 000	خدمات الصحية الإستشفائية
10	26 463 000	297 328 000	270 865 000	- 23	-10 564 000	22 849 000	33 413 000	16	37 027 000	274 479 000	237 452 000	مستشفيات الجهوية
6	17 660 000	293 567 000	275 907 000	- 74	-14 126 000	15 630 000	29 756 000	13	31 786 000	277 937 000	246 151 000	مستشفيات المحلية
3	14 058 000	549 835 000	535 777 000	-6	-2 450 000	36 325 000	38 775 000	3	16 508 000	513 510 000	497 002 000	بحث والخدمات الاستشفائية جامعية

2	9 394 000	501 864 000	492 470 000	-1	- 460 000	31 740 000	32 200 000	2	9 854 000	470 124 000	460 270 000	المؤسسات العمومية للصحة
11	4 664 000	47 971 000	43 307 000	03	- 1 990 000	4 585 000	6 575 000	18	6 654 000	43 386 000	36 732 000	المراكز المختصة
-01	-14 409 000	133 211 000	147 620 000	31	- 4 233 000	27 310 000	31 543 000	-9	-10 176 000	105 901 000	116 077 000	القيادة والمساندة
15	755 000	5 865 000	5 110 000	-	0 000	200 000	200 000	15	755 000	5 665 000	4 910 000	مركز الإعلامية لوزارة الصحة العمومية
-11	-15 164 000	127 346 000	142 510 000	41	- 4 233 000	27 110 000	31 343 000	01	-10 931 000	100 236 000	111 167 000	الإدارات المركزية والجهوية للصحة
4	61 759 000	1 512 170 000	1 450 411 000	02	- 32 000 000	128 000 000	160 000 000	7	93 759 000	1 384 170 000	1 290 411 000	الجملة العامة =

Exercise 3.3: Sudan health financing

System for financing health care in Sudan



Session 4: The Budget Cycle: Stages, Actors, Documents

Facilitator: Walid and Karim

Total time: 60 minutes

Goals:

By the end of this session, participants will have:

- Been introduced to the generic budget cycle
- Become knowledgeable, through a group exercise, of the stages, actors, and documents in Tunisia
- Suggested obstacles and challenges to intervention in each of the budget stages in Tunisia

Resources:

- Generic budget cycle presentation
- Flip charts for group exercise on budget cycle in Tunisia
- Colored cards
- Presentation with correct answers to exercise on budget cycle in Tunisia

Structure:

1. Generic budget cycle (Walid) 15 minutes
2. Group exercise (Tunisian budget cycle) 45 minutes

1. Generic budget cycle

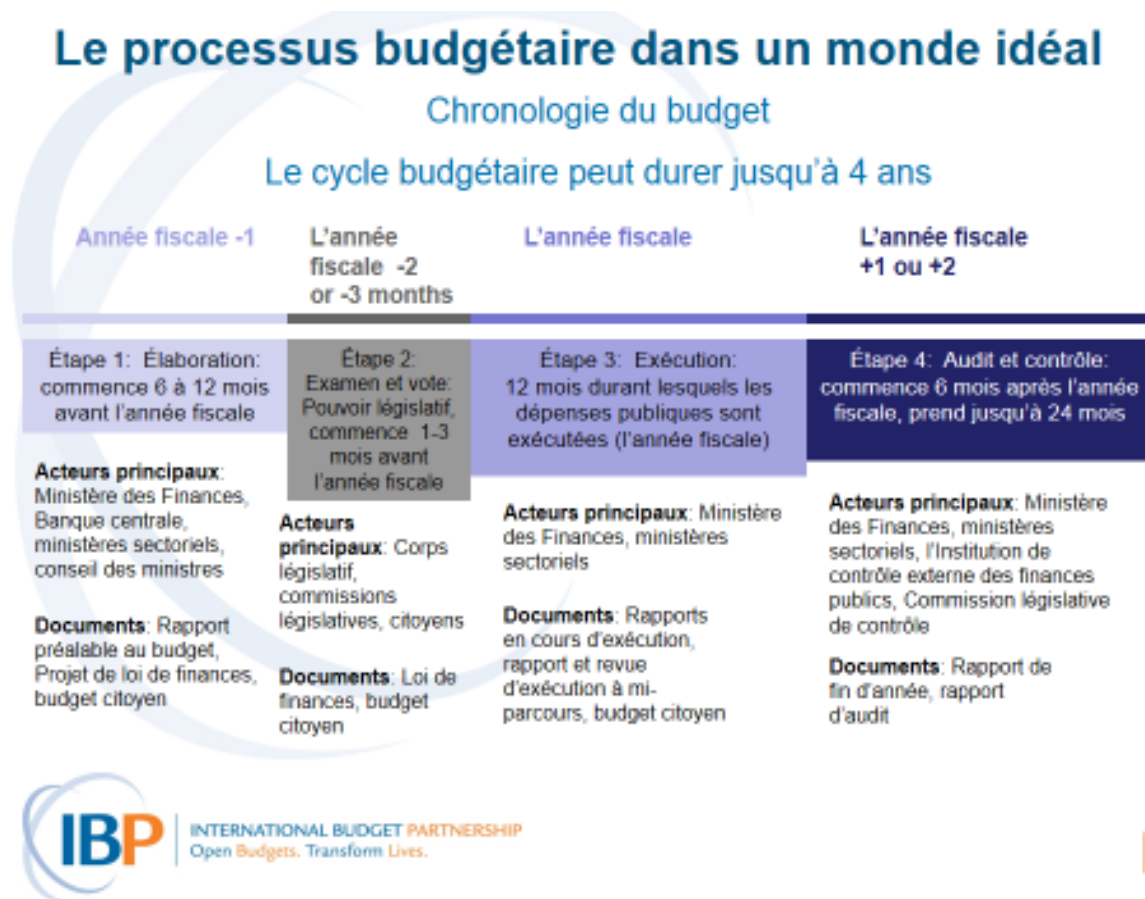
- Presentation of the generic budget cycle. The goal is to go through each stage of the cycle and explain what actions are typically taken, what documents should be produced, and who is typically involved.

2. Group exercise (Tunisian budget cycle)

- Participants break up into groups and write out, on colored cards, the actors, actions, and documents in the budget cycle in Tunisia.
- Groups present their budget cycles.
- Facilitator helps them through any challenges, and then shows them a presentation which includes all the necessary information.
- Don't include this in the PW.

MATERIAL FOR PARTICIPANT'S WORKBOOK

Presentation 4.1: Generic Budget Process



Session 5: The budget monitoring/analysis process and methodologies

Facilitator: Ann

Total time: 120 minutes

Goals:

By the end of this session, participants will have:

- Reviewed the budget formulation vs. budget analysis sequences
- Become familiar with a range of methodologies used in budget work
- Identified how specific budget work methodologies could be used at various points in the budget cycle
- Watched a specific use of social audits

Resources:

- Budget formulation vs. budget analysis process chart (in PW)
- Budget work methodologies matrix (in PW)
- Methodologies cards (for exercise)
- *It's our money. Where's it gone?* Video

Structure:

1. Budget formulation vs. budget analysis process 15 minutes
2. Budget work methodologies (w/ exercise) 70 minutes
3. Video and discussion 35 minutes

1. Budget formulation vs. budget analysis process

- Segue to budget work: Budget formulation vs. budget analysis process
 - Go down, explaining (use budget jargon, such as fiscal envelope, economic classification, at relevant points)
 - Go up, using example of maternal health/maternal mortality. Problem: no drugs available when women start bleeding.
 - If/where/how: drugs to stop hemorrhaging. Spent it all properly. Move on:
 - Allocated within programs: how much to pay salaries, admin., vs. drugs
 - Allocated within departments: how much to secondary, primary
 - Allocated between ministries: how much to health vs. tourism, etc.
 - Macroeconomic: How much of budget to public expenditures?
 - They also need to consider where they work. If monitoring in locality, may not be able to go high up; if at national level, can look at macroeconomic, or ministry vs. ministry questions.
 - *Budget work methodologies of various sorts help you do the analysis.*

2. Budget work methodologies

- Explain that there are many different types of tools and methodologies to get different information about the government's budget. This task will introduce them to some of the most frequently used.
- Pass out one set of cards to each participant. Ask participants to match the name of the

methodology with its definition. (20 minutes)

- Refer participants to the matrix explaining the different methodologies, so they can compare their matching with the correct definitions. Questions? (15 minutes)
- Explain that different methodologies can be used at different points in the budget cycle. Ask how:
 - Sectoral analysis might help in formulation of the budget?
 - Socio-economic analysis in lobbying legislators around enactment?
 - Procurement monitoring in implementation (expenditures)?
 - Can they give an example of some other methodology and where it could be used in the budget cycle? (15 minutes)
- Examples of use in work they know of? (10 minutes)
- Explain that we will get back to the third column after we've looked a bit at the relationship of human rights to budgets.

3. Video and discussion: *It's our money. Where's it gone?* Video

- Introduce video as a short documentary on one of the methodologies in their cards—a social audit—which is becoming increasingly well-known and used.
- Afterward, any questions? How could you devise a social audit in Tunisia?

Budget work methodologies -- what they are and their use in human rights analysis

I. Analyzing the figures in governments' budgets and financial reports

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. It could analyze 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 could look at the amount allocated or spent on health compared to other sectors of the economy/society (such as 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, policy, army, etc.) 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 obligations, for instance, to prioritize free primary education. On the other hand, an analysis of revenue can highlight the government's dependence on sales taxes, which tend to disproportionately affect lower-income groups, or user fees for essential services (such as 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 monthly, quarterly, mid-year, year-end budget reports

The financial reports a government produces 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 actuals. A significant discrepancy between projections and actuals 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.

It is always important to consider not 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	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 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 budget. When convened by governments, they are normally called "participatory budget" processes.	These hearings can be infused, to a greater or lesser extent, with consideration of people's human rights, and how those human rights should be reflected in a government's budget.

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 (PETS)	A Public Expenditure Tracking Survey (PETS) tracks the flow of resources from their starting point to ultimate destination (usually the point of service delivery). PETS is useful in highlighting the diversion of public funds as they make their way, for example, from the national to local level. The 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.	A 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 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 ESC 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.
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 expenditures can provide evidence whether or not the government is fulfilling its rights obligations through actual expenditure of public funds, and that those funds are being used in an effective and efficient manner (see discussion under 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 awarded on the basis of bids that are tendered in response to a government-initiated bidding process. Groups monitoring procurement bids and awards assess the technical requirements in a tender offer and compare the content of the winning bid to those requirements and to other bids, to determine whether the government has awarded the contract in a cost-effective manner.

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 ESC rights by spending public funds in an efficient 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 ESC 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 according to the 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 general reliability of the government financial management, 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 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 the related government funds. They are a valuable tool in uncovering fraud and corruption, and in creating awareness about government budgets and documentation. Because they include public hearings that bring together communities and government officials, they serve as important accountability mechanisms.	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 ESC 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 that the government failed to comply with its obligation to use the maximum of available resources to advance these rights (see discussion under PETS).

Independent audit investigations

In addition to social audits (just discussed), occasionally outside actors will undertake other types of independent audits of the government's expenditures. The processes used 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.

V. Assessing the impact of the government's budget

Methodology	Short explanation of methodology	Potential use in human rights analysis
Citizen Report Cards (CRC)	<p>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 CRC are reported back to the users, and pressure for improvement is put on service providers through media coverage and civil society advocacy.</p>	<p>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 (for example, 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.</p>

Community score cards

A community score card (CSC) is a mix 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.

A community score card 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 institute, rather than civil society 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.

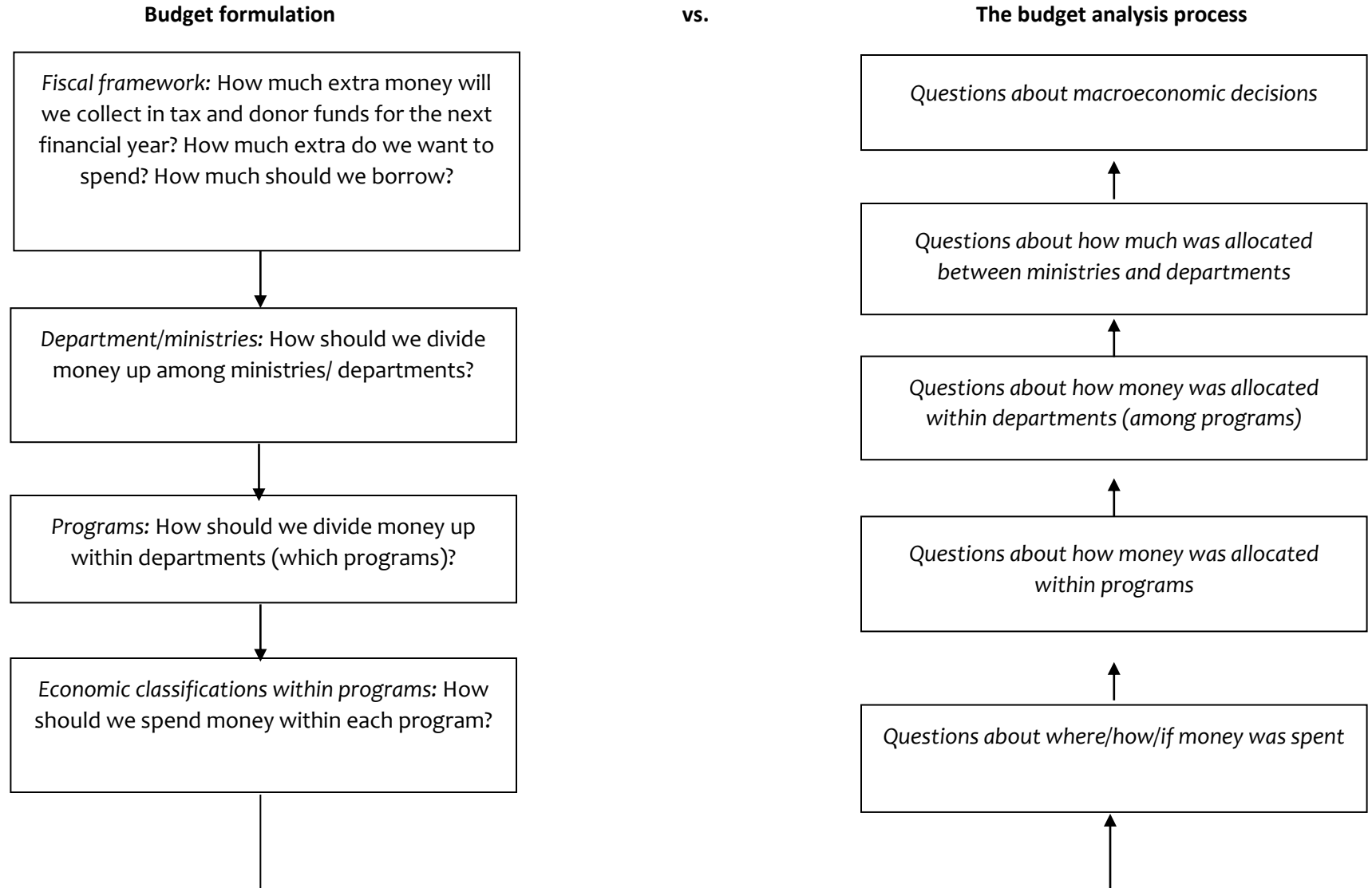
Benefit incidence analysis

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 quite complex, and typically done by government agencies or academic/research institutes.

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. A BIA will help identify if the likely beneficiaries of such expenditures will be the same as the intended beneficiaries.

MATERIAL FOR PARTICIPANT'S WORKBOOK

Reading 5.1: Budget formulation vs. budget analysis process



Session 6: Relating Human rights and Government Budgets: an Introduction

Facilitator: Ann, Helena, and Karim

Total time: 110 minutes

Goals:

By the end of this session, participants will have:

- Considered human rights obligations of different levels of government related to funding flow to human rights-related services
- Reviewed three human rights principles of particular relevance to the budget process
- Practiced identifying rights and obligations in budget-related scenarios
- Examined more closely the relationship of governments' obligations and their budgets
- Discussed a case study (Treatment Action Campaign) that illustrates the use of budget work

Resources:

- Human rights questions for national and sub-national governments (in PW)
- Exercise on identifying rights and obligations (in PW)
- TAC case study (available in French) (in PW)

Structure:

1. Funding at different levels of gov't (Ann) 15 minutes
2. Principles relevant to budgets (Karim) 15 minutes
3. Identifying rights and obligations (Ann) 30 minutes
4. TAC case study (Helena) 50 minutes

1. Funding at different levels of government

- Explain: When funding comes from different levels, it is important to consider the human rights obligations of the various levels of government from which funding comes—the obligations at each level and vis-à-vis the other levels of government. Refer to one of their flow charts which reference sub-national government's role
- Explain that all levels of government have human rights obligations, with the national government having the added responsibility of ensuring that sub-national governments are carrying out their human rights obligations

2. Review of principles relevant to budgets

- Short presentation on the three principles particularly relevant to the budget process, with a focus on Tunisia.

3. Identifying rights and obligations

- Divide up problems by tables
- Don't get hung up on whether "respect" or "fulfill"
- The purpose of these exercises is to start to recognize the many ways a government's human rights obligations intersect with the budget. They also provide a first opportunity to spot obligations as they relate to the budget
- (20 minutes to work on problems; 10 minutes for feedback)

4. TAC case study

- Participants read the case study

MATERIAL FOR PARTICIPANT'S WORKBOOK

Reading 6.1: National and sub-national governments, budgets and human rights

Human rights obligations apply to local governments because they are a constituent element of government or because national government has devolved powers to them. In both cases, the primary responsibility for protecting and promoting rights lies with the national government, which has the double responsibility to monitor local government performance to ensure that rights are respected, and enable local governments to perform their duties by providing them with adequate powers and resources.

International Council for Human Rights Policy
Local Government and Human Rights: Doing Good Service (p.20)

When seeking to address a specific human rights issue and how the government's budget may relate to it, a preliminary question would be: What is the division of budget authority, and who has the service delivery responsibility, among different levels of government—and where would you find this information?

If sub-national governments have responsibility for service delivery, the following are some of the key questions that arise related to the human rights in budgets obligations of various levels of government:

National budget

- Are priorities “correct” in human rights terms in the national budget?
- What are the formulas to distribute central funds to the sub-national level? Do they ensure equality and non-discrimination? Transparency (access to info)?
- Are allocations to, and revenue-raising authority of, sub-national governments sufficient for them to carry out their HR obligations?
- Have allocations to sub-national levels been released in a full and timely fashion?

Governorate- or regional-level budgets

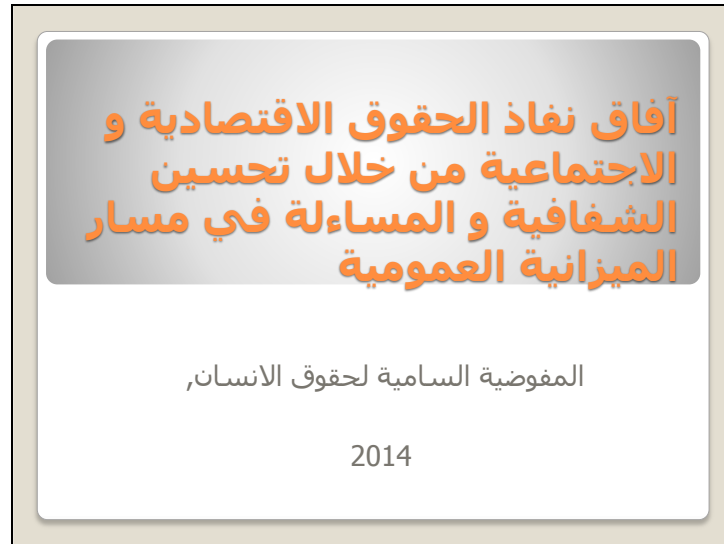
- Did allocations from the national budget arrive in full and on time?
- Are governorate/regional-level budget priorities “correct” in human rights terms?
- Are expenditures at this level in keeping with the government’s human rights obligations?
- What are the formulas to distribute funds to local/municipal levels? Do they ensure equality and non-discrimination? Transparency (access to info)?
- Are allocations to lower levels of government sufficient to allow them to carry out HR obligations?
- Have allocations to these lower levels been released in a full and timely fashion?

Local or municipal budgets

- Did the allocations from the national and governorate/regional budget arrive in full and on time?
- Are local-/municipal-level budget priorities “correct” in human rights terms?
- Are expenditures at this level in keeping with the government’s human rights obligations?

Presentation 6.1: Human rights principles relevant to budgets in Tunisia

Slide 1

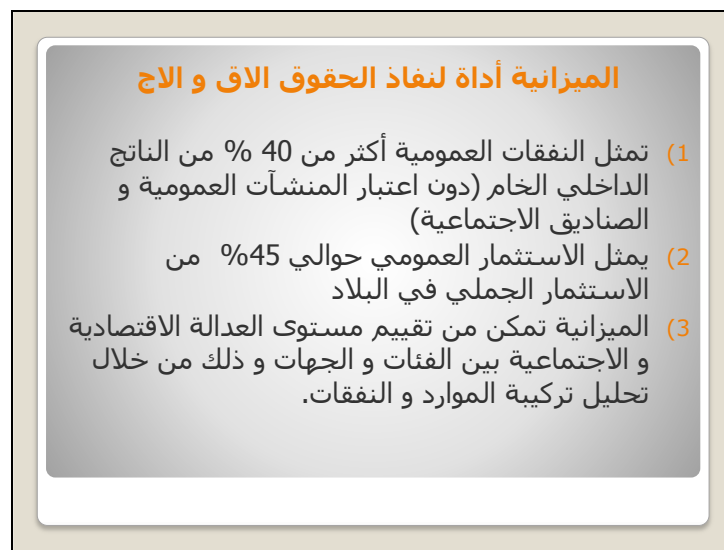


**آفاق نفاذ الحقوق الاقتصادية و
الاجتماعية من خلال تحسين
الشفافية و المساءلة في مسار
الميزانية العمومية**

المفوضية السامية لحقوق الانسان,

2014

Slide 2



الميزانية أداة لنفاذ الحقوق الاقتصادية والاجتماعية

- (1) تمثل النفقات العمومية أكثر من 40 % من الناتج الداخلي الخام (دون اعتبار المنشآت العمومية و الصناديق الاجتماعية)
- (2) يمثل الاستثمار العمومي حوالي 45% من الاستثمار الجملي في البلاد
- (3) الميزانية تمكن من تقييم مستوى العدالة الاقتصادية والاجتماعية بين الفئات و الجهات و ذلك من خلال تحليل تركيبة الموارد و النفقات.

نفقات الصحة و التعليم في ميزانية 2014	
الميزانية المقدرة لسنة 2014 (م.د)	الوزارة
620	التكوين المهني
3658	التربية
1405	التعليم العالي
1512	الصحة
7195 (25% من ميزانية الدولة)	الجملة

الميزانية المفتوحة شرط أساسي لنفاذ الحقوق
وذلك من خلال:
(1) تقييم مدى التزام الحكومات بالتزاماتها تجاه القضايا الاقتصادية و الاجتماعية.
(2) ارساء آليات تضمن مشاركة المواطنين في تحديد المشاريع و تجنب القرارات المسقطة.
(3) ضمان التناسق و التناغم بين نفقات الدولة و حاجيات المواطنين.
(4) التخفيف من حدة الاحتقان الاجتماعي.

حسب مقارنة الشراكة الدولية حول الميزانية, ينبغي أن تكون الوثائق التالية على الأقل متوفرة للعموم في أجال محددة :

- (1) التقرير الأولي حول الميزانية (في شكل منشور)
- (2) مشروع قانون المالية
- (3) قانون المالية
- (4) التقارير الدورية لتنفيذ الميزانية
- (5) التقرير نصف السنوي لتنفيذ الميزانية
- (6) التقرير النهائي لتنفيذ الميزانية
- (7) قانون ختم الميزانية.
- (8) ميزانية المواطن

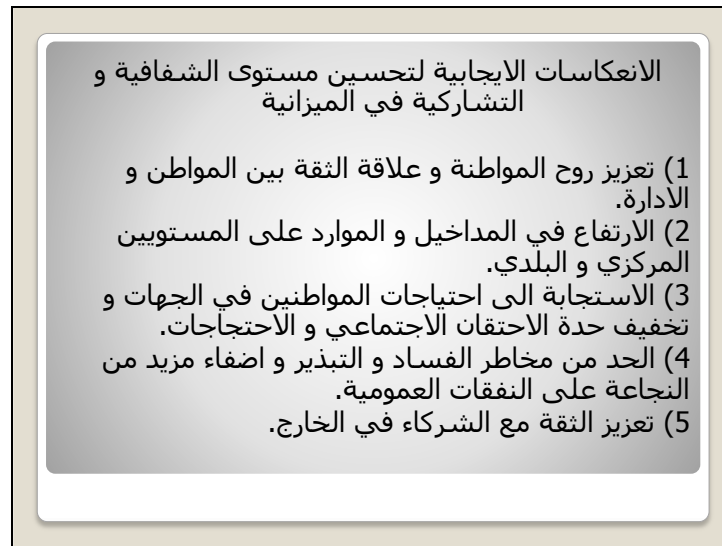


أهم المشاكل التي تعوق شفافية الميزانية في تونس:

- مشاكل ذات طابع اجرائي مرتبطة بالافصاح عن معلومات متوفرة -
- مشاكل ذات طابع قانوني مرتبطة خاصة بالقانون الأساسي للمالية و بمنظومتي الرقابة واسناد الصفقات

مقترحات لدعم الشفافية و المساواة تجاه الميزانية العمومية

- (1) تنقيح القانون الأساسي للمالية
- (2) الافصاح عن الوثائق الغير متاحة للعموم
- (3) اعادة الاعتبار للمجلس الاقتصادي و الاجتماعي أو ما يعادله مع ضمان تمثيلية الجهات.
- (4) القيام باستشارات جهوية مفتوحة في الفترة الممتدة من مارس الى سبتمبر من كل سنة.
- (5) ارفاق مشروع قانون المالية بمذكرة تقدم و تفسر الاجراءات الجبائية الجديدة.
- (6) الدعم التقني لأعضاء السلطة التشريعية في كافة مراحل المسار.
- (7) تعزيز دور المجتمع المدني تجاه قضايا الميزانية



Exercise 6.1: Identifying rights and obligations in budget-related scenarios

A government must meet its human rights obligations in the way that it raises its revenue as well as allocates and spends the budget. In what ways is the government meeting or failing to meet its obligations in the following case studies?

1. The army's budget has risen by 10 percent this year and the Parliament has allocated 2 million dinars to build a monument to the President in the capital center. Meanwhile, the government has cut the budget of the program on housing for the low-income population, citing the effects of the global economic crisis on public resources.
2. The government allocates 50 million dinars for the construction of roads, some of which will cut through villages and will thus involve moving villagers off their land to make way for the roads. At the same time, the government does not allocate any funds to resettle the villagers.
3. People in rural areas have to walk, on average, 10 kilometers to the nearest health clinic; no public transportation is available. As a result, a number of people, including pregnant women, die annually due to lack of medical care. Over the course of several years, the

government has claimed it has no resources to build additional clinics, but during that time the army's budget has increased by 25 percent, even though there was no war going on.

4. At the mid-year budget review, the government discovers that its revenues are coming in beyond projections. It decides to allocate the additional funds to the tourism sector, even though the Ministry of Health's allocation was only 70 percent of what it requested. At the same time, child deaths from epidemic diseases are well above international averages.
5. The Ministry of Finance develops a website that is easy for users to navigate, and there they post recent years' budgets, as well as mid-year and end-year budget reports.
6. The government has introduced a food subsidy program for people who qualify as "poor" according to the government's definition of poverty in the country. At the same time, the government does not spend any funds to publicize the availability of the subsidies, and only 20 percent of those who qualify for the subsidies apply for them.
7. The government has privatized water services. It has established a National Water Commission whose mandate is to oversee water contracts, to ensure that services are being provided efficiently, and that all citizens have access to clean water. While the government lays out the process for the selection and work of the Commission, it fails to allocate funds for its operation.
8. A country has been experiencing significant economic growth over the past 10 years. Indeed, the Gross Domestic Product (GDP) has risen by an average of 8 percent each year. During the same time the government has limited increases in the budget to approximately 3 percent annually. The major cities are experiencing rapid growth as people from rural areas rush to the cities to secure jobs. One result of this migration to the cities is the rapid growth of informal settlements on the outskirts of the cities, where housing is very poor, sanitation facilities, health services and schools for the children are almost non-existent.
9. The Ministry of Education's budget was increased by 5 percent from 2002 to 2005, while the school-age population increased only 2 percent. Each year, however, the Ministry of Finance does not release the Ministry of Education's funds until mid-year, and at that point releases only approximately 70 percent of the year's allocation.
10. The population of one governorate is comprised of three ethnic groups. The national government allocates educational funds to the governorates in an equitable fashion, but the authorities in the governorate spend the education infrastructure funds to building primary schools in localities largely populated by one of the three ethnic groups.

11. Each year the people living in three states suffer disproportionately from infectious diseases that increase in the rainy season. The national government, which has responsibility for budgeting for immunization for these diseases, decides to cut the immunization budget and spends the funds instead on the construction in the capital city of a hospital with the most advanced equipment.
12. The government has introduced user fees for public health services. It claims that such a step is necessary to ensure full funding of the nation's health care system. Over the next two years, a community-based organization does a survey in the communities with which it works, and learns that 20 percent of the pregnant women in those communities have not sought any pre-natal care from the clinics, as they cannot afford to pay the user fee.
13. The national government directs funds annually to state and local governments for the establishment and maintenance of a system of emergency food supplies. The local authorities in one state keep most of the funds, with the result that emergency food supplies are inadequate when a drought hits the state.

State action	Right(s) involved	Failure to comply with				
		Obligation to Fulfill	Obligation of Non-discrimination	Obligation under ICESCR Art. 2(1) Progressive achievement	Obligation under ICESCR Art. 2(1) Use of maximum available resources	Obligation to Protect

Session 7: Specific Obligations Equality and non-discrimination (focus on revenue)

Facilitator: Walid, Karim, and Akram

Total time: 60 minutes

Goals:

By the end of this session, participants will have:

- Been introduced to the idea of looking at revenue as a way to assess equality and non-discrimination
- Practiced assessing how different forms of revenue can be discriminatory

Resources:

- Walid's presentation on taxation
- Exercise with taxation rate examples and questions
- Readings on user fees

Structure:

1. Short intro on revenue 5 minutes
2. PPT on taxation 20 minutes
3. Exercise? 20 minutes
4. Discussion on user fees 15 minutes

1. Short intro on revenue

- We are now going to look at different ways to assess whether a government is living up to its human rights obligations. A government must abide by its obligations of equality and non-discrimination in the way it raises, allocates, and spends the budget. In this session, we'll focus on how a government is **raising money**.
- Different forms of revenue affect people and groups of people differently. It is important to understand the different types of revenue and their human rights implications. A central consideration for human rights is: ***From whom does the revenue come? Who feels the impact of the revenue-raising?***

2. PPT on taxation

- The presentation focuses on the principle of fairness in taxation, explaining the constitutional basis for this in Tunisia.
- What are some of the reasons that you may not have fair taxation in the country?

3. Exercise?

- Need to determine whether we will use the (hypothetical) questions we have in the old program that have participants do some calculations on taxation, including the impact of different types of taxes on groups of people, particularly by income level.
 - Facilitator introduces the chart showing regressive, etc., taxes, to show how the same income can be raised in different ways.
 - Participants work at their tables on exercises. Facilitator gets answers and addresses any questions.

4. Discussion on user fees

- User fees, whether in education, health, or other spheres, affect groups of people

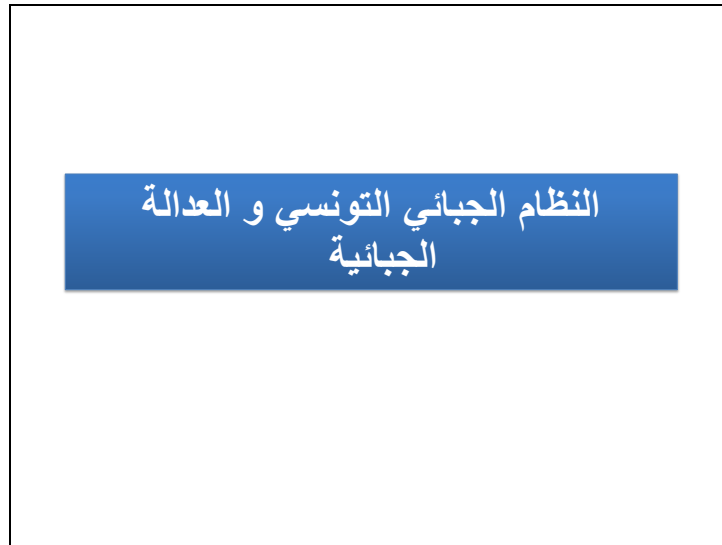
differently. In particular, the poor pay proportionately more of their income in user fees than do the better-off. When the existence of user fees interferes with individual's access to basic services, the government may be out of compliance with its obligation not to discriminate (in this case, on the basis of income).

- Ask the following questions to participants, who can work in groups to discuss these issues:
 - Is this a problem in Tunisia? Do you know of user fees in education or health that have an effect on marginalized or poor communities?
 - Look at the various handouts on education and health financing in Tunisia. Do you see evidence that the government might be violating its obligation not to discriminate? If so, how?
 - What other pieces of information do you need to make your argument stronger? Do you think that information is available, but not made public? Who are the responsible stakeholders that you should target?

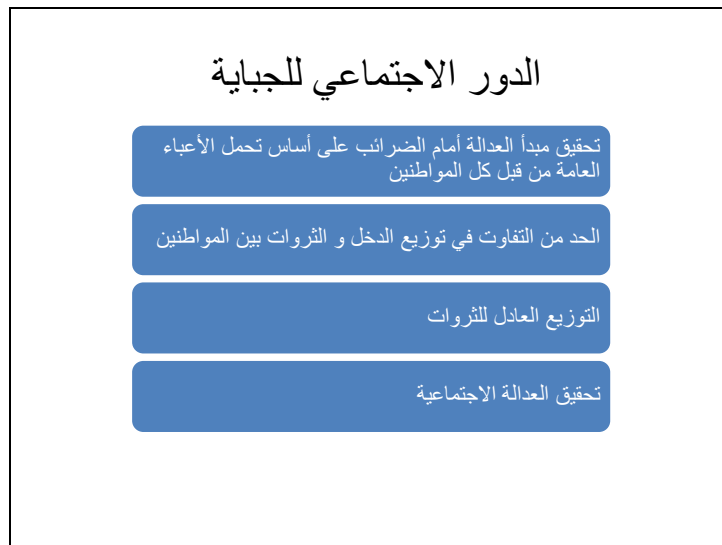
MATERIAL FOR PARTICIPANT'S WORKBOOK

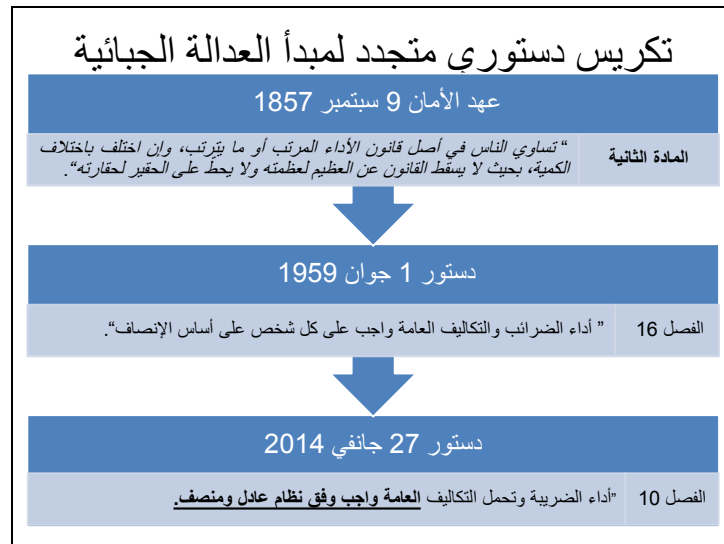
Presentation 7.1: Taxation and Equality

Slide 1



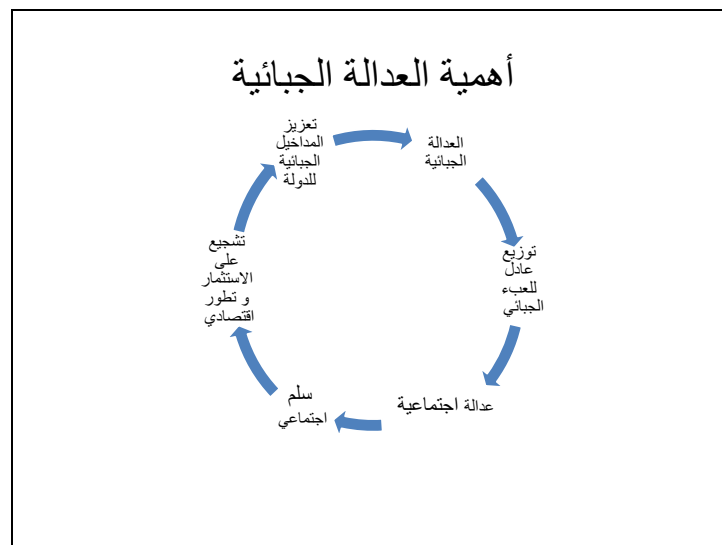
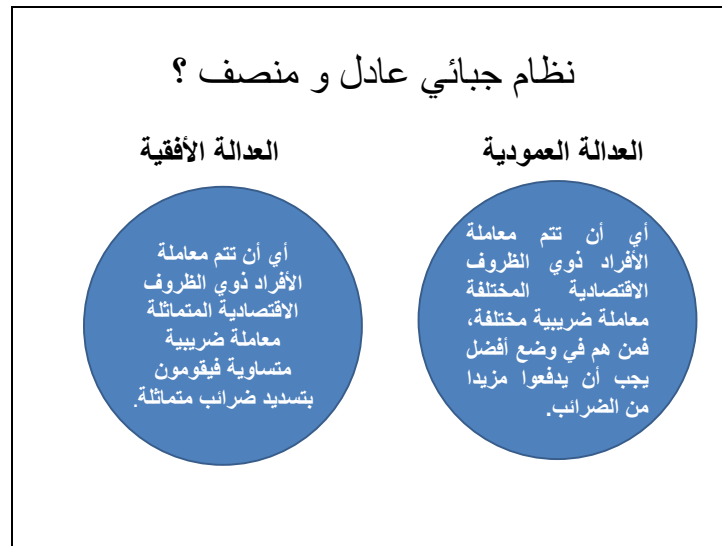
Slide 2

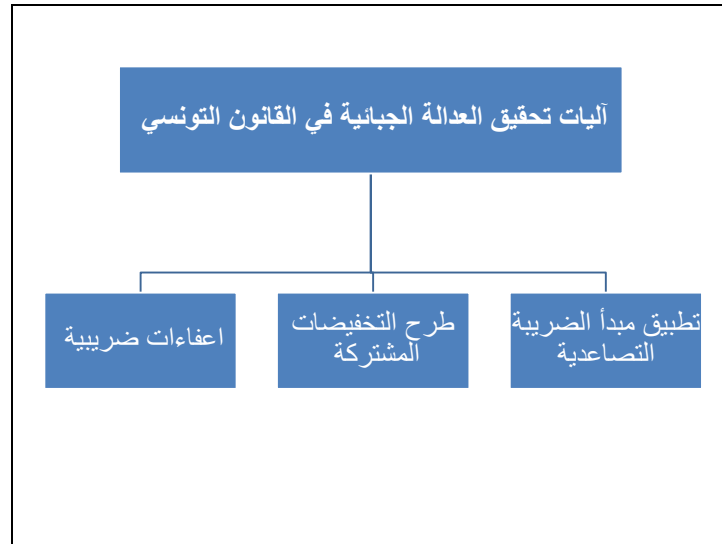




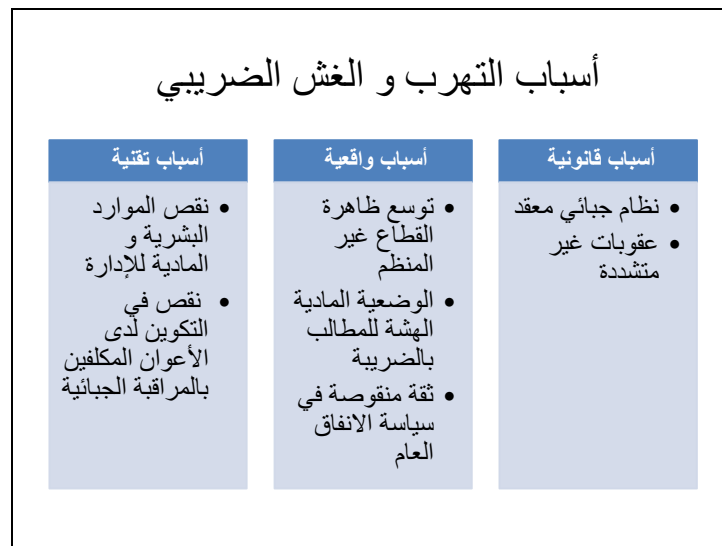
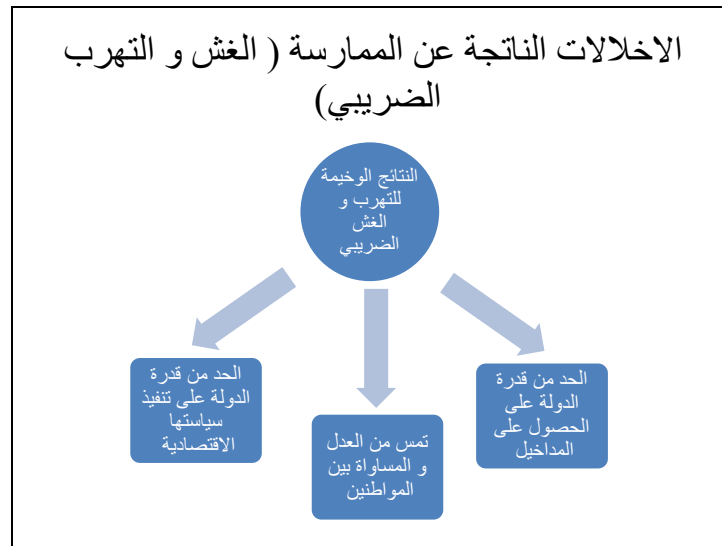
الفصل 10 من دستور 27 جانفي 2014

- يضع مبدأ أداء الضريبة وتحمل التكاليف العامة واجب وفق نظام عادل ومنصف.
- يلزم الدولة على وضع الآليات الكفيلة بضمان استخلاص الضريبة و منع الفساد و كل ما من شأنه رهن الموارد و السيادة الوطنية ومقاومة التهرّب والغش الجبائيين ...





الاخلالات بالعدالة الجبائية الناتجة عن التشريع الجبائي التونسي		
الضريبة على الشركات	الضريبة على دخل الأشخاص الطبيعيين	الاداء على القيمة المضافة و المعلوم على الاستهلاك
<ul style="list-style-type: none"> • ضغط جبائي مرتفع • اختلال منظومة الحوافز الجبائية • التفريق بين الشركات المصدرة و بقية الشركات 	<ul style="list-style-type: none"> • التوسع في النظام التقديري • عدم الأخذ بعين الاعتبار للوضعيات الخاصة للخاصين للضريبة • عدم تحيين التخفيضات المشتركة • الخصم من المورد للأجراء 	<ul style="list-style-type: none"> • اختلال التوازن في الحقوق و الواجبات بين الخاضع للضريبة و الإدارة • غياب التجرد



مقترحات

- العمل على إلغاء النظام التقديري بصفة تدريجية تأخذ بعين الاعتبار وضعية الخاضعين للأداء.
- إعادة النظر في نظام الامتيازات الجبائية وخاصة تلك المتعلقة بالأرباح و المداخل المتأتية من التصدير.
- تحسين التخفيضات المشتركة و جعلها تتلائم مع التضخم المالي خاصة أنها لم تتغير منذ سنة 1989.
- توفير الموارد البشرية و المادية اللازمة للإدارة الجبائية إضافة إلى تكوين أعوان و إطارات إدارة الجبائية.
- تبسيط التشريعات الجبائية إضافة إلى تحسين صياغتها.
- تشديد العقوبات لردع الغش و التهرب الجبائي.

Exercise 7.1: Comparing Effects of Taxation

Let's consider further the question of who pays the taxes, fees, etc. Consider, for example, income taxes. A government can raise the same amount in income taxes in different ways, but the way it raises it impacts groups of people differently. Let's consider the following table reflecting taxes paid by two families:

<i>Comparing regressive, proportional and progressive taxes</i>			
	<u>Taxpayer 1</u> \$20,000	<u>Taxpayer 2</u> \$200,000	
Total income			
<i>Tax type</i>			<i>Total taxes</i>
<i>Regressive</i>			
Amount of tax	\$ 2,200	\$ 2,200	\$ 4,400
Tax as share of total income	11.1%	1.1%	
<i>Proportional</i>			
Amount of tax	\$ 400	\$ 4,000	\$ 4,400
Tax as share of total income	2.0%	2.0%	
<i>Progressive</i>			
Amount of tax	\$ 20	\$ 4,380	\$ 4,400
Tax as share of total income	.1%	2.2%	

Exercise 7.2: User fees

User fees, whether in education, health, or other spheres, affect groups of people differently. In particular, the poor pay proportionately more of their income in user fees than do the better-off. When the existence of user fees interferes with individual's access to basic services, the government may be out of compliance with its obligation not to discriminate (in this case, on the basis of income).

- Is this a problem in Tunisia? Do you know of user fees in education or health that have an effect on marginalized or poor communities?
- Look at the various handouts on education and health financing in Tunisia. Do you see evidence that the government might be violating its obligation not to discriminate? If so, how?
- What other pieces of information do you need to make your argument stronger? Do you think that information is available, but not made public? Who are the responsible stakeholders that you should target?

Session 8: Specific Obligations – Equality and non-discrimination (focus on allocations and expenditures)

Facilitator: Akram

Total time: 75 minutes

Goals:

By the end of this session, participants will have:

- Begun reflecting on how allocations and expenditures can be discriminatory
- Used *per capita* calculations to identify discrimination in allocations and expenditures
- Identified how funding to sub-national governments can be discriminatory

Resources:

- Exercise using per capita calculations
- Formulas for calculations

Structure:

1. Allocations and expenditures to determine equality and ND 75 minutes

1. Allocations and expenditures to determine equality and ND

- Begin with the concept that governments are obliged to allocate and spend funds in a non-discriminatory fashion. Use the example from Rwanda (short paragraph) to spur the question of whether this type of discrimination occurs in Tunisia. Ask other questions (found in PW and below). **Most importantly, can the participants point to concrete evidence that discrimination, especially regarding public health funding, occurs?**
- One way to help assess whether funds are being allocated in a non-discriminatory fashion is to determine *per capita* (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 if spending is equal across ethnic groups or geographical areas, etc.
- Facilitator explains formula (cautionary notes about defining population: it depends on what the issue is and what the analyst is trying to find out).
- Participants work on exercises. They should divide up task to make faster and compare notes. As they finish a section, facilitator reviews with them. They then move onto the next section of the exercise. At each section, the situation gets more complex. The principal point of these sequential factors is that it is important to dig deeper into a situation, to understand that different factors can make a situation appear or be discriminatory or not.
- **Exercise: Allocations to primary education to each state in Tunisia (from 2014 GBO education budget)**
- **Exercise: General practitioners per person in each state**
- **Exercise: Allocations to the 109 district hospitals in Tunisia (from 2014 GBO health budget)**
 - This exercise would take a long time, but the point is to show participants the information that's available in the budget, and ask them to think about what kinds of calculations they can do. In this case, allocations to all "district hospitals" in Tunisia are in the budget. The MoH website identifies the name of each hospital and which state it is located in. So, this

would allow someone to calculate per capita allocations (for district hospitals) by state. The calculations have been done, and if participants are interested, we could show them the Excel sheet

– Aside from just looking at per capita allocations (by state) from the State’s budget, the other thing to point out here is that, in these tables, you also see how much each of the hospitals is expected to spend from its “own resources.” One possible calculation to do here is to see what the ratio is of state resources vs. own resources for each of the hospitals, and to see if any of the states in the country are getting a higher percentage from the State vs. the hospitals’ own resources (ostensibly, some or a lot of the latter comes from out-of-pocket expenses, an important thing to think about when talking about non-discrimination).

MATERIAL FOR PARTICIPANT’S WORKBOOK

Exercise 8.1: Allocations and expenditures

Governments are obliged to allocate and spend funds in a non-discriminatory fashion.

Consider the following excerpt from CLADHO’s “Rwanda Citizens’ Proposal on Budget for the Fiscal Year 2011-2012”, p. 10:

“...a disproportionately higher amount of the public health care spending goes to urban areas at the expense of the rural areas where the majority of the population lives and the demand for health care services is higher. For example, during the 2010/11 financial year, approximately 28 percent of the health sector budget was allocated to the 5 national referral hospitals located in Kigali....”

1. Do you face a similar situation in Tunisia? Do you know if the information about allocations to specific hospitals is available? We will look at this further later in the session.
2. How would you phrase a non-discrimination argument on this issue?

Formula 8.1: Per Capita Allocation or Expenditure

The formula for determining *per capita* allocation (or expenditure) is:

Per capita allocation (or expenditure)	=	<u>Allocation (or expenditure)</u> # of people
---	---	---

Exercise 8.2: Per Capita Calculations

The new GBO (results-based budgeting) budget of the Ministry of Education now provides budget data on the amount of money the state allocates to each governorate, broken down by two categories: 1. Primary Education and 2. Preparatory and Secondary Education. The

following table provides primary education allocations, along with population figures taken from the National Institute of Statistics (latest figures available):

2014 Ministère de l'éducation allocations à l'enseignement de base				
	2013 population	2012/13 Effectif des élèves de l'enseignement de base	2013 Budget (TND)	2014 Budget (TND)
Tunis	1,004,500	77,409	79,190,441	81,993,419
Ariana	540,400	41,540	38,073,730	39,025,246
Ben Arous	616,000	52,115	50,341,319	52,396,751
Manouba	379,900	30,742	33,886,758	35,660,220
Nabeul	784,500	73,375	68,401,803	71,363,948
Zaghouan	176,000	17,871	23,394,838	24,199,607
Bizerte	561,700	53,168	54,527,291	55,935,227
Beja	306,300	27,895	36,905,368	38,429,016
Jendouba	425,600	37,119	47,543,726	49,878,237
Le Kef	255,600	22,477	39,456,111	41,354,994
Siliana	234,100	22,425	34,922,830	36,528,852
Kairouan	571,300	62,991*	69,255,416	73,041,655
Kasserine	442,300	51,261	59,584,565	61,697,725
Sidi Bouzid	419,200	44,735	58,698,064	61,236,466
Sousse	655,900	63,026	55,457,537	57,314,172
Monastir	542,100	55,872	49,572,698	51,152,420
Mahdia	392,800	45,669	45,736,940	48,471,763
Sfax	969,800	92,546	93,834,548	97,647,834
Gafsa	349,700	33,000	46,244,504	47,839,564
Tozeur	108,700	11,002	17,197,523	18,036,201
Kebili	156,900	14,078*	24,426,581	24,569,081
Gabes	370,800	35,562	47,240,986	49,081,931
Medenine	474,200	47,154*	58,748,410	61,346,900
Tataouine	148,200	15,034	23,051,287	24,324,771
Administration centrale			11,760,000	9,533,000
	10,886,500	1,028,066	1,167,453,274	1,212,059,000
*Estimation				

- a. What is the *per capita* primary education allocation for each state for 2014? Which of these two calculations is more useful? 1) Per capita based on the total population of each state, or 2) per capita based on the number of students (latest available figures) in each state.

- b. On the basis of this data, do the allocations appear to discriminate among the states?
- c. Since the data for student enrollment is from the 2011/2012 school year, what would you do to ensure that your point about per capita spending is still made in a sound way?
- d. Based on what you know of the socio-economic challenges that some of these governorates face, what is your overall assessment of this allocation data?

In the following table, we've added the number of classes in each state.

- a. What is the student/class ratio in each state?
- b. How does this data affect your assessment? How would you state your conclusions regarding discrimination and the government's budget at this point?

2014 Ministère de l'éducation allocations à l'enseignement de base

	2012/13 Effectif des élèves de l'enseignement de base	Nombre de classes élèves	2013 Budget (TND)	2014 Budget (TND)
Tunis	77,409	3,007	79,190,441	81,993,419
Ariana	41,540	1,498	38,073,730	39,025,246
Ben Arous	52,115	2,019	50,341,319	52,396,751
Manouba	30,742	1,280	33,886,758	35,660,220
Nabeul	73,375	2,958	68,401,803	71,363,948
Zaghouan	17,871	823	23,394,838	24,199,607
Bizerte	53,168	2,256	54,527,291	55,935,227
Beja	27,895	1,378	36,905,368	38,429,016
Jendouba	37,119	1,976	47,543,726	49,878,237
Le Kef	22,477	1,421	39,456,111	41,354,994
Siliana	22,425	1,360	34,922,830	36,528,852
Kairouan	62,991*	N/A	69,255,416	73,041,655
Kasserine	51,261	2,569	59,584,565	61,697,725
Sidi Bouzid	44,735	2,453	58,698,064	61,236,466
Sousse	63,026	2,412	55,457,537	57,314,172
Monastir	55,872	2,136	49,572,698	51,152,420
Mahdia	45,669	2,006	45,736,940	48,471,763
Sfax	92,546	3,870	93,834,548	97,647,834
Gafsa	33,000	1,750	46,244,504	47,839,564
Tozeur	11,002	509	17,197,523	18,036,201
Kebili	14,078*	N/A	24,426,581	24,569,081
Gabes	35,562	1,734	47,240,986	49,081,931
Medenine	47,154*	N/A	58,748,410	61,346,900
Tataouine	15,034	824	23,051,287	24,324,771

1,028,066 **1,155,693,274** **1,202,526,000**
 *Estimation

Exercise 8.3: General Practitioners per person in each state

Not all calculations need to use budget information. In fact, in almost every case, you need other information (like student to class ratio above) to complement your analysis. We now turn to health indicators to see what information we can gather.

The following information is from the Ministry of Health's website.

	2013 population	Médecins Généralistes
Tunis	1,004,500	304
Ariana	540,400	331
Ben Arous	616,000	76
Manouba	379,900	72
Nabeul	784,500	128
Zaghouan	176,000	49
Bizerte	561,700	100
Beja	306,300	58
Jendouba	425,600	58
Le Kef	255,600	52
Siliana	234,100	61
Kairouan	571,300	111
Kasserine	442,300	81
Sidi Bouzid	419,200	67
Sousse	655,900	162
Monastir	542,100	111
Mahdia	392,800	121
Sfax	969,800	124
Gafsa	349,700	52
Tozeur	108,700	29
Kebili	156,900	35
Gabes	370,800	57
Medenine	474,200	61
Tataouine	148,200	39
	10,886,500	2,339

- a. What is the national rate for general practitioners per person?

- b. Choose a few states and compare that rate to the national average.
- c. What budget information would you need to make a strong argument about health care in the states you've examined?

Exercise 8.4: Per Capita Calculations Using Ministry of Health Budget

Based on the following tables, which show you allocations to the 109 district (not "regional") hospitals in Tunisia, what kind of calculations could you do to help you see if there is a discrimination/inequality problem?

Handouts: pages 143-155 of Ministry of Health budget; snapshot of tables on next page)

الجملة		مصاريف التدخل		مصاريف التسيير		مصاريف التأجير		المؤسسات العمومية
موارد ذاتية	منحة الدولة	موارد ذاتية	منحة الدولة	موارد ذاتية	منحة الدولة	موارد ذاتية	منحة الدولة	
20040000	53205000			20040000	44713000		8492000	<u>المؤسسات الصحية</u>
400000	803000			400000	675000		128000	مستشفى طبرية
500000	1003000			500000	915000		88000	مستشفى التضامن
500000	953000			500000	825000		128000	مستشفى حسان بلخوجة برأس الجبل
385000	703000			385000	635000		68000	مستشفى ماطر
180000	443000			180000	380000		63000	مستشفى العالية
260000	573000			260000	445000		128000	مستشفى سجنان
550000	803000			550000	645000		158000	مستشفى قرنبالية
230000	353000			230000	305000		48000	مستشفى منزل بوزلفة

Session 9: Specific Obligations – Progressive realization (PR)

Facilitator: Karim and Akram

Total time: 75 minutes

Goals:

By the end of this session, participants will have:

- Understood how the CPI can be used to help assess the extent to which governments are progressively achieving a specific right.
- Practiced measuring changes over time and used these calculations to assess a government's compliance with its obligation of progressive achievement.

Resources:

- Exercise using nominal and real growth calculations
- Formulas for calculations

Structure:

- | | |
|--|------------|
| 1. Introduction to progressive realization | 5 minutes |
| 2. Progressive realization and inflation | 20 minutes |
| 3. Progressive realization over time | 20 minutes |
| 4. Using GBO budgets to help with PR | 30 minutes |

1. Introduction to progressive realization

- The purpose of this first section is to demonstrate the limited role that governments' budgets play in assessing progressive achievement. Increases or decreases in spending do not, in themselves, equate with progressive achievement. Increased funds may be wasted, while decreased funding can be spent more efficiently, leading to progressive achievement.

2. Progressive realization and inflation

- The purpose of this section is to provide participants with greater familiarity with the terms "nominal" and "real," what they mean in human rights assessment, and how, in general terms, to make the necessary calculations.
- Formula for inflation: Facilitator explains what CPI is, how the formula works, that there is a reverse formula, etc., but that the given formula is the more commonly used one.
- **Exercise (in PW):** Participants work to figure out real growth in the tables provided. They should do year by year, not just first and last, so they get used to the formula. Facilitators assist with questions. Asks for answers from the floor.
- One of the reasons for this exercise is to show that even when the budget appears to go up, expenditures can go down in real terms.

3. Progressive realization over time

- Progressive achievement means changes over time, so we need to measure those changes. One of the ways is not so much the absolute terms, but relative: rate of increase or decrease. Introduce participants to the formula. Key points:
 - A government's priorities change over time, and those changes are often reflected in what the government spends its money on. Expenditures may be sizable one year—and so the government may seem to be "doing the right

thing”—but the next year’s expenditures in the same area may be considerably smaller. What does the change mean about the government’s priorities? One of the key analytic tools in budget work is calculating changes in variables over time.

- Raw numbers can sometimes seem meaningless, because they are so large. After all, 3 billion TND is a lot of money, even if it is only a modest increase compared to the starting point of, say, 60 billion TND. It is thus often useful to describe changes in *percentage terms*.
- At this time, also explain the concept of **budget share**, where you don’t have to adjust for inflation because you’re comparing two figures within the same year—the total expenditure compared to the Ministry’s (or whatever) expenditure, and getting a share.
- **Exercise (in PW):** Participants use tables given to calculate change over time, using budget shares.

4. Using GBO budgets to help with PR

- Just because the budget has increased does not mean there has been progressive achievement of rights, and vice versa. It is one piece of information.
- **Exercise (in PW):** Looking at capital and current expenditures (and specifically Hospital Services) in the MoH GBO budget
- Refer back to the Ministry of Health’s GBO budget and the necessary handouts.
- They read the excerpt and look at the relevant tables, and discuss in groups.
- This may be a good time to refer back to our discussion on budget classifications. The reason we are able to make more nuanced arguments about progressive realization (not just based on budget numbers) is because the ministry has identified goals and indicators they’d like to achieve.

MATERIAL FOR PARTICIPANT'S WORKBOOK

Reading 9.1: Progressive Realization

Progressive realization implies improvement in the enjoyment of human rights over time, that is, over the course of several years.

The obligation of progressive realization would seem to imply that a government should steadily increase its revenues, so that it is able to devote increasing funds to areas important to the realization of human rights.

Similarly, the obligation of progressive realization would seem to imply that, if the need exists, a government should steadily increase allocations and expenditures directed to human rights-related areas. The obligation of progressive realization also means that governments cannot take steps backwards, i.e., “retrogressive measures.”

However, determining whether revenue as well as allocations and expenditures related to human rights-related areas are increasing over time is only one element in making an assessment regarding progressive realization.

Reading 9.2: Progressive realization and inflation

Because assessing whether a government is meeting its obligation to progressively realize rights implies looking at the government's budget over the course of a few years, assessing progressive realization typically 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 the year's current values, so as to enable valid comparisons among the 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.

CPI for Tunisia

IP (2005 = 100)	
2009	117
2010	122.2
2011	126.5
2012	133.58

A formula for adjusting for inflation (from nominal values to real values) is:

Formula 9.1: Real Value

$$\frac{\text{Past Year's Value} \times \text{Most Recent Year's CPI}}{\text{Past Year's CPI}}$$

This formula makes all figures “real” in the most recent year’s terms. There is another formula to adjust figures to make them ““real” in the past year’s terms.

Exercise 9.1: Calculating Real Values

Exercise with Karim

Reading 9.3: Progressive realization and measuring changes over time

A government’s priorities change over time, and those changes are often reflected in what the government spends its money on. Expenditures may be sizable one year—and so the government may seem to be “doing the right thing”—but the next year’s expenditures in the same area may be considerably smaller. What does the change mean about the government’s priorities? One of the key analytic tools in budget work is calculating changes in variables over time.

Raw numbers can sometimes seem meaningless, because they are so large. After all, 3 billion TND is a lot of money, even if it is only a modest increase compared to the starting point of, say, 60 billion TND. It is thus often useful to describe changes in *percentage terms*.

To determine the *rate of increase (or decrease)* (i.e., percentage increase or decrease), use this equation:

Formula 9.2: Nominal Growth

$\frac{(\text{Most Recent Year's Figure} - \text{Prior Year's Figure})}{\text{Prior Year's Figure}}$	$\times 100 = \text{Rate of increase}$
--	--

Exercise 9.2: Calculating Nominal Growth

Exercise with Karim

Exercise 9.3: Using GBO health budget to make a good PR argument

Handouts from GBO MoH budget

- 2013 capital expenditures
- 2014 capital and current expenditures, broken down by program
- 2014 goals and indicators for program #2 (Hospital Services)

The Ministry of Health's "depenses de developpment" (capital expenditures) was 160,000,000 TND in 2013. In the 2014 budget, the Ministry has budgeted 128,000,000 TND for capital expenditures. This is a 20% nominal decrease. Among the four major programs of the Ministry of Health, the program that will see the biggest decrease in capital expenditures is program #2 (Hospital Services), which will see a nominal decrease of 39%. So, one can make the argument that the government is taking retrogressive measures when it comes to health-related capital expenditures, especially in Hospital Services. This very well may be the case, but what other information should you consider before making your argument?

1. How much is the nominal decrease in capital expenditures between 2013 and 2014?
2. Which of the four programs of the Ministry of Health will see the biggest decrease in capital expenditures? What is the nominal decrease in this program?
3. What other information should you consider before making an argument that the government is taking retrogressive measures?
4. Take a look at the 2013 MoH table that shows capital expenditures numbers going back to 2011.
5. Focusing specifically on Hospital Services, take a look at the 2014 table that shows figures not just for capital expenditures, but also for current expenditures. What does this table show about current expenditures in Hospital Services?
6. Again focusing on Hospital Services, look at the Ministry's goals for this program. Based on these goals and indicators, is it possibly OK that the Ministry has decreased capital expenditures for this program by 39%? If not, what is your argument based on?

Session 10: Specific Obligations – Maximum available resources (revenue and allocations)

Facilitator: Karim and Akram

Total time: 100 minutes

Goals:

By the end of this session, participants will have:

- Calculated governments' tax revenue as a share of GDP and understood how this relates to maximum available resources (MAR)
- Shared experiences about the problem of tax collection in Tunisia, and articulated how under-collection of taxes relates to the government's MAR obligations
- Considered the meaning of "due priority," and assessed the priorities in specific budgets
- Pinpointed how priorities within ESC rights-related sectors may not be in line with a government's human rights obligations.

Resources:

- PPT on tax revenue and collection
- Exercises on tax revenue, allocations, and trade-offs
- Formulas for calculations

Structure:

- | | |
|--|------------|
| 1. PPT on tax revenue and collection (Karim) | 20 minutes |
| 2. Exercise on tax revenue and collection | 20 minutes |
| 3. Exercise on MAR and allocations | 30 minutes |
| 4. Exercise on MAR and trade-offs | 30 minutes |

1. PPT on tax revenue and collection

- This presentation focuses on tax revenue and introduces participants to the concept of **tax revenue as a percent of GDP**. It also spurs a discussion on who bears the biggest brunt of the tax burden (relates back to **non-discrimination**), but also whether the state is doing everything it can to maximize revenue, without unduly overburdening the lower and middle classes.
- Looking at revenue as a share of GDP is simply using a calculation that economists do to measure a government's commitment to public expenditure, and relate that to ESC rights. The ratio is relatively high in wealthier countries (e.g., 26%) and lower in poorer countries. But it is possible to compare across comparable countries to reach some sort of assessment as to whether a government is using MAR.

2. Exercise on tax revenue and collection

- Participants look at a historical chart of tax revenues and GDP in Tunisia to look at whether there have been considerable changes in this measure.
- Participants break up in groups to discuss questions that deal with tax collection, and whether they consider it to be inefficient in Tunisia. Questions include (in PW):
 - Has there been discussion in Tunisia about inefficient tax collection? What have been cited as the causes?
 - Has the government been making efforts to improve the efficiency of tax collection? If

so, what have they been doing? What has been the impact?

- How would you phrase a concern about inefficient tax collection as a “maximum available resources” issue?

3. Exercise on MAR and allocations

- The comment by the CESCR that MAR means that governments should give “due priority” to ESC rights is very important. However, explain that vagueness of language leaves room for interpretation, and people have sought to assess whether the appropriate priority has been given to ESC rights through different means. One is by looking at the **share of the budget** directed to ESC rights-related areas.
- Facilitator explains the budget share formula, which is very straight-forward. The question this formula can help answer is: How much of the budget is going to ESC rights-related areas?
- In the PW, participants turn to the table that shows allocations to the ministries over the last 5 years. Participants are then asked to answer the following questions (in PW):
 - Which sector of the government received the largest allocation in 2010? In 2014?
 - How would you describe the priority given to education? Health? Agriculture?
 - Do these pieces taken together raise questions about the government’s use of maximum available resources for ESC rights?

4. Exercise on MAR and trade-offs

- Because resources are always limited, in any budget certain areas and lines are given priority.
 - Sometimes administration, overhead, or vaguely-defined line items are allocated substantial, sometimes unnecessary, funds.
 - Other times allocations, while directed to service delivery areas, may not be in line with human rights-mandated priorities in such service delivery areas.
 - Situations such as this raise questions about whether the government is using its resources efficiently and effectively for the realization of ESC rights.
- This exercise allows participants to refer back to what CESCR has said about priorities in health and education, and to see whether the 2014 Health and Education budgets (GBO) can help us get a picture of whether the government is living up to those prescribed priorities.
- Participants try to get a handle on the following questions (in PW):
 - What does General Comment 14 on the right to health say about the priority governments should give to preventive as compared to primary or curative services?
 - Based on the 2014 MoH budget, can you answer this question with certainty?
 - Is the breakdown the MoH uses for its 4 programs sufficient?
 - What information do you find interesting here?
 - What should you ask for from the government/ministry, and how would you frame this from an ESR perspective?
 - What does General Comment 13 on the right to education say which level of education—primary, secondary, or tertiary—should be prioritized by the government? Are the maximum of available resources going to human rights

priorities?

- Look at the table that shows budget allocations to primary, secondary, and tertiary education.
- What does this information tell you?
- What else would you need to have a more complete picture of whether the government has its priorities right?

Presentation 10.1: Tax Revenue

Slide 1

تقييم للعدالة الجبائية من خلال الميزانية

المفوضية السامية لحقوق الإنسان
الشراكة الدولية للميزانية
تونس 2014

Slide 2

ملاحظات أولية

- الميزانية هي مرآة للسياسات الجبائية من خلال جملة من المؤشرات و المعطيات.
- تحليل تركيبة موارد الميزانية يمكن من تقييم مستوى العدالة الجبائية بين الفئات الاجتماعية.



كيف يمكن أن نستعمل الميزانية كأداة لبناء مقترحات
تساهم في ارساء نظام جبائي أكثر عدلاً؟

أهم مؤشرات العدالة الجبائية في الميزانية

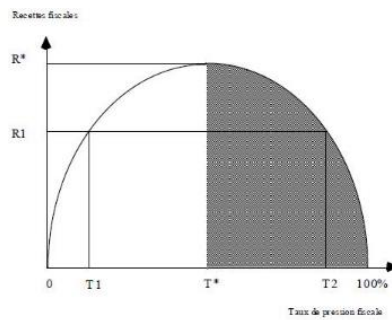
- مصطلحات الميزانية في علاقة مع العدالة الجبائية
- ✓ الناتج الداخلي الخام = الاستهلاك + الاستثمار + (الصادرات - الواردات) + (-) تغير المخزون.
- ✓ الموارد الجبائية = الأداوات المباشرة + الأداوات غير المباشرة.

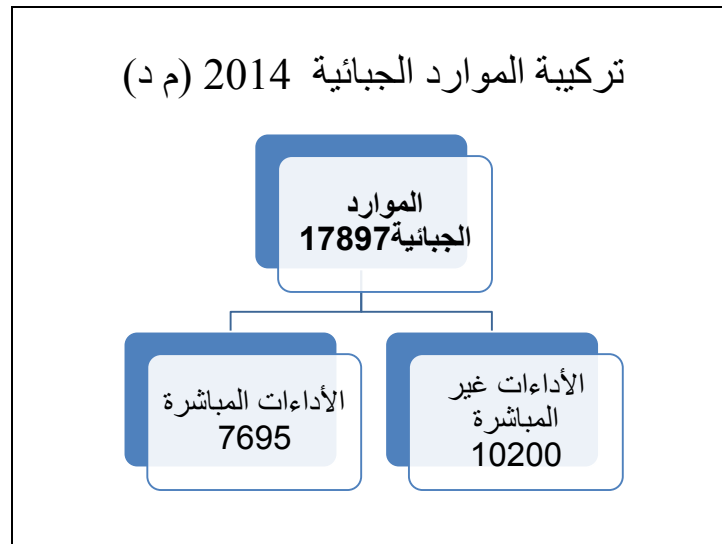


نسبة العبء الضريبي على الدخل
(الموارد الجبائية / ن.د.خ) (الأداوات المباشرة/الموارد الجبائية)

نسبة الضغط الجبائي

قاعدة 'لافر': الضريبة المفرطة تقتل الضريبة



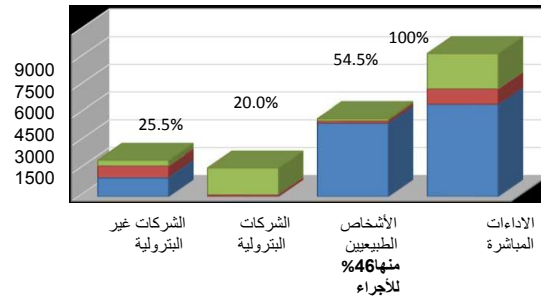


- نسبة الضغط الجبائي المتوقعة في 2014
الموارد الجبائية 17897 / ن-د-خ 80000 = 22%
- العبء الضريبي على الدخل 2014
الأداءات المباشرة 7695 / الموارد الجبائية 17897 = 43%

↓

نسب تبدو مبدئيا متوازنة ومطابقة للمراجع الدولية إلا أنها تخفي تباينا كبيرا بين الفئات الاجتماعية

الأجراء يتحملون الجزء الأكبر من العبء الجبائي
(بالمليون دينار, تقديرات 2014)



ضرورة تحيين سلم الضرائب حسب تطور الأجر الأدنى

شرائح السلم (الدخل السنوي بالدينار)	نسبة الأداء
1500-0	%0
5000-1500	%15
10000 -5000	%20
20000 -10000	%25
50000-20000	%30
50000- ما فوق	%35

تباين كبير في المساهمة في الأداءات غير المباشرة (تقديرات 2014)

- تبين هيكله الأداء على القيمة المضافة اختلال التوازن بين الشركات حيث تتحمل 4 مؤسسات فقط قرابة 25% من المساهمة (اتصالات تونس, تونيزيانا, STEG, SFBT)
- لا يساهم أصحاب المهن الحرة الآب 1% و القطاع السياحي ب 2% فقط من الأداء على القيمة المضافة

مقترحات عامة لدعم العدالة الجبائية بين الفئات الاجتماعية و المساهمين

- ضرورة مراجعة النظام التقديري (400 ألف مساهم) و اعادة النظر في اعفاء بعض القطاعات من الأداءات (الفلاحة خاصة).
- ارساء آليات تضمن الانتقال التدريجي لبعض المهن الحرة من النظام التقديري الى النظام الحقيقي بالتشاور و التوافق مع منظماتهم المهنية.
- تحيين سلم الضرائب على الأجور مع مراعاة تطور الأجر الأدنى و ارتفاع الأسعار.
- الحد من الاقتصاد غير المنظم الذي يسبب خسائر للميزانية تقدر ب 1.2 مليار دينار سنويا.

Reading 10.1: Revenue and Gross Domestic Product (GDP)

One measure economists use to assess “tax effort” by governments is the ratio of revenue to the nation’s Gross Domestic Product (GDP). Smaller ratios are often interpreted as representing less willingness or capacity by the government to derive revenue from the economy. From a human rights perspective, the ratio of tax revenue to GDP could be considered an indicator of a government’s willingness to use the maximum of available resources to realize ESC rights. In line with the idea of progressive achievement of these rights, it could also be argued that growth in tax revenue should at least keep pace with growth in the GDP; that is, tax revenue as a share of the GDP should at least remain constant.

A formula for determining budget tax revenue as a share (percentage) of the GDP is:

Formula 10.1: Tax Revenue as a Share of GDP

$\frac{\text{Tax Revenue}}{\text{GDP}}$	$\times 100$	$=$	Share of GDP
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Exercise 10.1

Total Revenues, Tax Revenues, and GDP in Tunisia

In MDT	2007	2008	2009	2010
Recettes totales de l'état	13882	15355	15953	16714
Recettes fiscales	9508.1	11330.9	11685.2	12738.8
PIB	49765.2	55120.4	58661.9	63322.6

1. Has the Tunisian government taken advantage of growth in the GDP?
2. Is tax revenue as a share of GDP remaining constant, growing, or shrinking?
3. What do your findings tell you about the government’s compliance with its MAR obligations?

Exercise 10.2: Revenue and inefficient tax collection

Tax collection is notoriously inefficient in many countries.

1. Has there been discussion in Tunisia about inefficient tax collection? What have been cited as the causes?
2. Has the government been making efforts to improve the efficiency of tax collection? If so, what have they been doing? What has been the impact?

- How would you phrase a concern about inefficient tax collection as a “maximum available resources” issue?

Reading 10.2: Allocations

The Committee on Economic, Social and Cultural Rights has indicated that governments should give “due priority” to ESC rights in their budgets, and even in the face of serious resource constraints, they must prioritize the minimum core content of the rights.

The question then is: How much of the budget is going to ESC rights-related areas? A useful formula to determine the share (in percentage terms) of a budget that is allocated to a particular area is:

Formula 10.2: Budget Share

$\frac{\text{Budget area}}{\text{Total budget}}$	$\times 100$	$= \text{Budget share}$
--	--------------	-------------------------

We will use this formula to develop a rough picture of whether the government is adequately prioritizing these areas. Why rough?

Exercise 10.3: MAR and Allocations

Handouts: Finance laws (Table C) of 2011, 2012, 2013, and 2014

Let’s look at the following chart and answer the following questions:

- Which sector of the government received the largest allocation in 2010? In 2014?
- How would you describe the priority given to education? Health? Agriculture?
- Do these pieces taken together raise questions about the government’s use of maximum available resources for ESC rights?

Budget Share Answers:

Budget allocations by ministry as share of total spending, 2010-2014					
Chapter	2010	2011	2012	2013	2014
Ministry of the Interior	6.1%	6.5%	7.5%	8%	8.1%
Ministry of Human rights and transitional justice			0.03%	0.02%	0.02%
Ministry of Defense	4.2%	4.3%	4.1%	4.6%	5.5%
Ministry of			2.8%		1.7%

Regional development and planning				1.7%	
Ministry of Agriculture	4.5%	4.5%	4.7%	4.3%	3.7%
Ministry of Industry	4.9%	5.1%	8.4%	11.1%	10.7%
Ministry of Commerce and Crafts	4.5%	4.1%	5.3%	5.4%	5.4%
Ministry of Public works	4.1%	5.2%	5.1%	5.1%	4.6%
Ministry of Transport	3.1%	2.3%	2.2%	1.6%	2.1%
Ministry of Women and family affairs	0.3%	0.3%	0.3%	0.3%	0.3%
Ministry of youth and sports	1.5%	1.6%	1.6%	1.7%	1.6%
Ministry of Health	5.6%	5.8%	5.0%	5.4%	5.4%
Ministry of Social affairs	2.1%	1.9%	2.5%	2.9%	2.8%
Ministry of Education	16.4%	15.7%	13.0%	13.1%	13.1%
Ministry of Higher education and scientific research	6.1%	6.1%	4.9%	5%	5%
Ministry of Employment and vocational training	0.3%	1.3%	3.2%	3.2%	2.4%
Public debt	20.0%	18.4%	16.2%	15.8%	16.7%
Other	16.4%	16.6%	13.2%	10.8%	10.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Reading 10.3: Allocations—trade-offs within ministries, departments, and agencies

Because resources are always limited, in any budget certain areas and lines are given priority.

- Sometimes administration, overhead or vaguely-defined line items are allocated substantial, sometimes unnecessary, funds.
- Other times allocations, while directed to service delivery areas, may not be in line with human rights-mandated priorities in such service delivery areas.

Situations such as this raise questions about whether the government is using its resources efficiently and effectively for the realization of ESC rights.

1. What does General Comment 14 on the right to health say about the priority governments should give to preventive as compared to primary or curative services?
 - a. Based on the 2014 MoH budget (following page), can you answer the question of whether the Tunisian government has its priorities right?
 - b. Is the breakdown the MoH uses for its 4 programs sufficient?
 - c. What information do you find interesting here?
 - d. What should you ask for from the government/ministry, and how would you frame this from an ESR perspective?
2. What does General Comment 13 on the right to education say which level of education—primary, secondary, or tertiary—should be prioritized by the government? Are the maximum of available resources going to human rights priorities?
 - a. Look at the table that shows budget allocations to primary, secondary, and tertiary education.

توزيع اعتمادات الدفع حسب طبيعة البرامج		
وزارة	برنامج	جملة نفقات البرنامج
وزارة التربية	البرنامج 1: المرحلة الابتدائية	1 212 059 000
	البرنامج 2: المرحلة الإعدادية والتعليم الثانوي	2 257 288 000
	البرنامج 3: القيادة والمساندة	189 366 000
وزارة التعليم العالي و البحث العلمي	برنامج التعليم العالي	974 090 000
	برنامج البحث العلمي	97 932 000
	برنامج الخدمات الجامعية	275 927 000
	برنامج القيادة والمساندة	57 331 000
		5 063 993 000
الجملة		

- b. What does this information tell you?
- c. What else would you need to have a more complete picture of whether the government has its priorities right?

المجموع				نفقات التنمية				نفقات التصرف				البرنامج و البرنامج الفرعي
الفارق		تقديرات 2014	ق م 2013	الفارق		تقديرات 2014	ق م 2013	الفارق		تقديرات 2014	ق م 2013	
النسبة	المبلغ			النسبة	المبلغ			النسبة	المبلغ			
8	17 987 000	238 229 000	220 242 000	-2	- 627 000	25 886 000	26 513 000	10	18 614 000	212 343 000	193 729 000	الرعاية الصحية الأساسية
9	16 446 000	205 235 000	188 789 000	-2	- 432 000	25 181 000	25 613 000	10	16 878 000	180 054 000	163 176 000	مجامع الصحة الأساسية
5	1 541 000	32 994 000	31 453 000	-22	- 195 000	705 000	900 000	6	1 736 000	32 289 000	30 553 000	الديوان الوطني للأسرة والعمران البشري
8	44 123 000	590 895 000	546 772 000	-93	-24 690 000	38 479 000	63 169 000	14	68 813 000	552 416 000	483 603 000	الخدمات الصحية الإستشفائية
10	26 463 000	297 328 000	270 865 000	-23	-10 564 000	22 849 000	33 413 000	16	37 027 000	274 479 000	237 452 000	المستشفيات الجهوية
6	17 660 000	293 567 000	275 907 000	-74	-14 126 000	15 630 000	29 756 000	13	31 786 000	277 937 000	246 151 000	المستشفيات المحلية
3	14 058 000	549 835 000	535 777 000	-6	-2 450 000	36 325 000	38 775 000	3	16 508 000	513 510 000	497 002 000	البحث والخدمات الاستشفائية الجامعية
2	9 394 000	501 864 000	492 470 000	-1	- 460 000	31 740 000	32 200 000	2	9 854 000	470 124 000	460 270 000	المؤسسات العمومية للصحة
11	4 664 000	47 971 000	43 307 000	-03	-1 990 000	4 585 000	6 575 000	18	6 654 000	43 386 000	36 732 000	المراكز المختصة
-01	-14 409 000	133 211 000	147 620 000	-31	-4 233 000	27 310 000	31 543 000	-9	-10 176 000	105 901 000	116 077 000	القيادة والمساندة
15	755 000	5 865 000	5 110 000	-	0 000	200 000	200 000	15	755 000	5 665 000	4 910 000	مركز الإعلامية لوزارة الصحة العمومية
-11	-15 164 000	127 346 000	142 510 000	-41	-4 233 000	27 110 000	31 343 000	-01	-10 931 000	100 236 000	111 167 000	الإدارات المركزية والجهوية للصحة
4	61 759 000	1 512 170 000	1 450 411 000	-02	-32 000 000	128 000 000	160 000 000	7	93 759 000	1 384 170 000	1 290 411 000	الجملة العامة =

TABLEAU " C "
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DESIGNATION DES CHAPITRES	TOTAL DE LA SECTION UNE: DEPENSES DE GESTION	SECTION DEUX: INTERETS DE LA DETTE PUBLIQUE	TOTAL DE LA SECTION TROIS: DEPENSES DE DEVELOPPEMENT	SECTION QUATRE: REMBOURSEMENT DU PRINCIPAL DE LA DETTE PUBLIQUE	SECTION CINQ : ONZIEME PARTIE : FONDS SPECIAUX DU TRESOR	TOTAL GENERAL
1 - Assemblée Nationale Constituante	25 234 000	-	780 000	-	-	26 014 000
2 - Présidence de la République	78 256 000	-	4 886 000	-	-	83 142 000
3 - Présidence du Gouvernement	120 679 000	-	26 310 000	-	3 000 000	149 989 000
4 - Ministère de l'Intérieur	2 032 384 000	-	138 240 000	-	109 200 000	2 279 824 000
5 - Ministère de la Justice	364 741 000	-	32 163 000	-	-	396 904 000
6 - Ministère des Droits de l'Homme et de la Justice Transitionnelle	5 527 000	-	390 000	-	-	5 917 000
7 - Ministère des Affaires Etrangères	185 648 000	-	4 805 000	-	-	190 453 000
8 - Ministère de la Défense Nationale	1 125 879 000	-	400 000 000	-	13 000 000	1 538 879 000
9 - Ministère des Affaires Religieuses	85 189 000	-	3 070 000	-	-	88 259 000
10 - Ministère des Finances	402 126 000	-	531 795 000	-	100 000	934 021 000
11 - Ministère du développement et de la coopération internationale,	55 147 000	-	419 191 000	-	-	474 338 000
12 - Ministère des Domaines de l'Etat et des Affaires Foncières	33 639 000	-	4 000 000	-	16 000 000	53 639 000
13 - Ministère de l'Agriculture	473 518 000	-	535 438 000	-	32 500 000	1 041 456 000
14 - Ministère de l'Industrie	2 532 078 000	-	300 211 000	-	168 000 000	3 000 289 000
15 - Ministère du Commerce et de l'Artisanat	1 478 650 000	-	22 695 000	-	500 000	1 501 845 000
16 - Ministère des Technologies de l'information et de la communication	18 143 000	-	5 415 000	-	100 000 000	123 558 000
17 - Ministère du Tourisme	50 880 000	-	52 581 000	-	14 000 000	117 461 000
18 - Ministère de l'Equipeement et de l'environnement	169 687 000	-	1 057 354 000	-	71 000 000	1 298 041 000
19 - Ministère du Transport	401 089 000	-	182 377 000	-	-	583 466 000
20 - Ministère des Affaires de la Femme et de la famille	79 616 000	-	6 443 000	-	-	86 059 000
21 - Ministère de la Culture	125 342 000	-	47 967 000	-	4 500 000	177 809 000
22 - Ministère de la Jeunesse et des Sports	370 175 000	-	72 850 000	-	14 000 000	457 025 000
23 - Ministère de la Santé	1 384 170 000	-	128 000 000	-	-	1 512 170 000
24 - Ministère des Affaires Sociales	706 035 000	-	69 621 000	-	7 000 000	782 656 000
25 - Ministère de l'Education	3 483 526 000	-	175 187 000	-	-	3 658 713 000
26 - Ministère de l'Enseignement Supérieur et de la Recherche Scientifique	1 224 881 000	-	180 399 000	-	-	1 405 280 000
27 - Ministère de la Formation Professionnelle et de l'Emploi	254 275 000	-	16 090 000	-	400 000 000	670 365 000
28 - Dépenses imprévues et non réparties	296 186 000	-	416 242 000	-	-	712 428 000
29 - Dette Publique	-	1 475 000 000	-	3 200 000 000	-	4 675 000 000
TOTAL	17 562 700 000	1 475 000 000	4 834 500 000	3 200 000 000	952 800 000	28 025 000 000

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1 - Assemblée Nationale Constituante	24 528 000	-	660 000	-	-	25 188 000
2 - Présidence de la République	72 753 000	-	3 220 000	-	-	75 973 000
3 - Présidence du Gouvernement	120 127 000	-	12 274 000	-	3 000 000	135 401 000
4 - Ministère de l'Intérieur	1 889 800 000	-	136 790 000	-	109 200 000	2 135 790 000
5 - Ministère de la Justice	337 521 000	-	27 630 000	-	-	365 151 000
6 - Ministère des Droits de l'Homme et de la Justice Transitoire	5 538 000	-	775 000	-	-	6 313 000
7 - Ministère des Affaires Etrangères	169 507 000	-	4 450 000	-	-	173 957 000
8 - Ministère de la Défense Nationale	1 014 352 000	-	206 375 000	-	13 000 000	1 233 727 000
9 - Ministère des Affaires Religieuses	73 462 000	-	2 650 000	-	-	76 112 000
10 - Ministère des Finances	369 144 000	-	514 061 000	-	100 000	883 305 000
11 - Ministère de l'Investissement et de la Coopération Internationale	15 134 000	-	19 914 000	-	-	35 048 000
12 - Ministère du Développement Régional et de la Planification	39 408 000	-	377 100 000	-	-	416 508 000
13 - Ministère des Domaines de l'Etat et des Affaires Foncières	29 847 000	-	4 500 000	-	20 500 000	54 847 000
14 - Ministère de l'Agriculture	438 665 000	-	602 830 000	-	35 500 000	1 076 995 000
15 - Ministère de l'Environnement	40 111 000	-	152 795 000	-	47 000 000	239 906 000
16 - Ministère de l'Industrie	3 765 504 000	-	277 577 000	-	80 500 000	4 123 581 000
17 - Ministère du Commerce et de l'Artisanat	1 519 621 000	-	18 403 000	-	500 000	1 538 524 000
18 - Ministère de la Technologie de l'information et de la communication	17 040 000	-	2 000 000	-	120 000 000	139 040 000
19 - Ministère du Tourisme	49 941 000	-	65 677 000	-	12 000 000	127 618 000
20 - Ministère de l'Equipement	125 487 000	-	839 554 000	-	76 000 000	1 041 041 000
21 - Ministère du Transport	346 010 000	-	52 660 000	-	-	398 670 000
22 - Ministère des Affaires de la Femme et de la famille	74 857 000	-	5 745 000	-	-	80 602 000
23 - Ministère de la Culture	121 008 000	-	29 227 000	-	1 000 000	151 235 000
24 - Ministère de la Jeunesse et des Sports	336 057 000	-	73 000 000	-	14 000 000	423 057 000
25 - Ministère de la Santé	1 290 411 000	-	145 000 000	-	-	1 435 411 000
26 - Ministère des Affaires Sociales	679 370 000	-	78 489 000	-	7 000 000	764 859 000
27 - Ministère de l'Education	3 287 581 000	-	214 754 000	-	-	3 502 335 000
28 - Ministère de l'Enseignement Supérieur et de la Recherche Scientifique	1 108 406 000	-	165 668 000	-	-	1 274 074 000
29 - Ministère de l'Emploi et de la Formation Professionnelle	242 377 000	-	28 200 000	-	350 000 000	620 577 000
30 - Dépenses imprévues et non réparties	155 133 000	-	36 022 000	-	-	191 155 000
31 - Dette Publique		1 440 000 000		3 005 000 000		4 445 000 000
TOTAL	17 758 700 000	1 440 000 000	4 098 000 000	3 005 000 000	889 300 000	27 191 000 000

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1 - Assemblée Nationale Constituante	21 739 000	-	491 000	-	-	22 230 000
2 - Présidence de la République	68 369 000	-	3 500 000	-	-	71 869 000
3 - Présidence du Gouvernement	111 991 000	-	11 495 000	-	3 000 000	126 486 000
4 - Ministère de l'Intérieur	1 731 607 000	-	145 032 000	-	9 000 000	1 885 639 000
5 - Ministère de la Justice	289 650 000	-	37 483 000	-	-	327 133 000
6 - Ministère des Droits de l'Homme et de la Justice Transitoire	4 951 000		3 205 000			8 156 000
7 - Ministère des Affaires Etrangères	153 148 000	-	6 563 000	-	-	159 711 000
8 - Ministère de la Défense Nationale	910 303 000	-	129 130 000	-	7 000 000	1 046 433 000
9 - Ministère des Affaires Religieuses	65 345 000	-	2 774 000	-	-	68 119 000
10 - Ministère des Finances	307 249 000	-	30 210 000	-	100 000	337 559 000
11 - Ministère de l'Investissement et de la Coopération Internationale	12 169 000	-	26 762 000	-	-	38 931 000
12 - Ministère du Développement Régional et de la Planification	35 563 000	-	674 920 000	-	-	710 483 000
13 - Ministère des Domaines de l'Etat et des Affaires Foncières	29 179 000	-	7 139 000	-	22 500 000	58 818 000
14 - Ministère de l'Agriculture	392 284 000	-	763 743 000	-	38 000 000	1 194 027 000
15 - Ministère de l'Environnement	37 223 000	-	179 059 000	-	55 000 000	271 282 000
16 - Ministère de l'Industrie	1 717 117 000	-	297 137 000	-	97 000 000	2 111 254 000
17 - Ministère du Commerce et de l'Artisanat	1 306 071 000		32 247 000		500 000	1 338 818 000
18 - Ministère de la Technologie de l'information et de la communication	15 078 000		2 209 000		110 000 000	127 287 000
19 - Ministère du Tourisme	45 423 000		74 175 000		20 000 000	139 598 000
20 - Ministère de l'Équipement	116 255 000	-	1 058 200 000	-	104 500 000	1 278 955 000
21 - Ministère du Transport	291 183 000	-	274 160 000	-	-	565 343 000
22 - Ministère des Affaires de la Femme et de la famille	63 927 000	-	11 578 000	-	-	75 505 000
23 - Ministère de la Culture	108 335 000	-	69 804 000	-	1 000 000	179 139 000
24 - Ministère de la Jeunesse et des Sports	293 652 000	-	111 530 000	-	10 000 000	415 182 000
25 - Ministère de la Santé	1 118 419 000	-	135 000 000	-	-	1 253 419 000
26 - Ministère des Affaires Sociales	538 629 000	-	74 714 000	-	20 000 000	633 343 000
27 - Ministère de l'Éducation	3 036 877 000	-	245 367 000	-	-	3 282 244 000
28 - Ministère de l'Enseignement Supérieur et de la Recherche Scientifique	989 106 000	-	247 762 000	-	-	1 236 868 000
29 - Ministère de l'Emploi et de la Formation Professionnelle	205 950 000	-	30 540 000	-	583 000 000	819 490 000
30 - Dépenses imprévues et non réparties	678 108 000	-	725 571 000	-		1 403 679 000
31 - Dette Publique		1 300 000 000		2 789 000 000		4 089 000 000
TOTAL	14 694 900 000	1 300 000 000	5 411 500 000	2 789 000 000	1 080 600 000	25 276 000 000

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1 - Chambre des Députés	18 640 000	-	2 031 000	-	-	20 671 000
2 - Chambre des Conseillers	9 314 000	-	2 190 000	-	-	11 504 000
3 - Présidence de la République	76 388 000	-	7 356 000	-	248 000 000	331 744 000
4 - Premier Ministère	57 486 000	-	4 940 000	-	93 000 000	155 426 000
5 - Ministère de l'Intérieur et du Développement Local	1 104 265 000	-	133 143 000	-	8 500 000	1 245 908 000
6 - Ministère de la Justice et des Droits de l'Homme	241 173 000	-	29 215 000	-	-	270 388 000
7 - Ministère des Affaires Etrangères	129 617 000	-	6 474 000	-	-	136 091 000
8 - Ministère de la Défense Nationale	695 992 000	-	117 859 000	-	15 000 000	828 851 000
9 - Ministère des Affaires Religieuses	51 667 000	-	1 767 000	-	-	53 434 000
10 - Ministère des Finances	252 972 000	-	40 050 000	-	100 000	293 122 000
11 - Ministère du Développement et de la Coopération Internationale	38 341 000	-	154 532 000	-	-	192 873 000
12 - Ministère des Domaines de l'Etat et des Affaires Foncières	24 602 000	-	8 340 000	-	21 000 000	53 942 000
13 - Ministère de l'Agriculture, des Ressources Hydrauliques et de la Pêche	262 576 000	-	567 330 000	-	28 500 000	858 406 000
14 - Ministère de l'Industrie et de la Technologie	594 725 000	-	282 276 000	-	94 000 000	971 001 000
15 - Ministère du Commerce et de l'Artisanat	758 323 000	-	28 487 000	-	3 000 000	789 810 000
16 - Ministère de l'Équipement, de l'Habitat et de l'Aménagement du Territoire	109 606 000	-	851 078 000	-	40 000 000	1 000 684 000
17 - Ministère de l'Environnement et du Développement Durable	33 872 000	-	179 416 000	-	46 000 000	259 288 000
18 - Ministère du Tourisme	43 531 000	-	52 372 000	-	20 000 000	115 903 000
19 - Ministère des Technologies de la Communication	14 568 000	-	6 397 000	-	120 000 000	140 965 000
20 - Ministère du Transport	243 904 000	-	195 580 000	-	-	439 484 000
21 - Ministère des Affaires de la Femme, de la Famille, de l'Enfance et des Personnes Agées	57 727 000	-	8 377 000	-	-	66 104 000
22 - Ministère de la Communication	51 845 000	-	18 067 000	-	-	69 912 000
23 - Ministère de la Culture et de la Sauvegarde du Patrimoine	87 577 000	-	101 626 000	-	100 000	189 303 000
24 - Ministère de la Jeunesse, des Sports et de l'Éducation physique	244 880 000	-	46 023 000	-	12 000 000	302 903 000
25 - Ministère de la Santé Publique	989 722 000	-	118 852 000	-	-	1 108 574 000
26 - Ministère des Affaires Sociales, de la Solidarité et des Tunisiens à l'Étranger	267 199 000	-	58 227 000	-	39 000 000	364 426 000
27 - Ministère de l'Éducation	2 836 691 000	-	163 530 000	-	-	3 000 221 000
28 - Ministère de l'Enseignement Supérieur et de la Recherche Scientifique	910 131 000	-	252 958 000	-	-	1 163 089 000
29 - Ministère de la Formation Professionnelle et de l'Emploi	157 307 000	-	24 287 000	-	60 000 000	241 594 000
30 - Dépenses imprévues et non réparties	255 159 000	-	619 220 000	-	-	874 379 000
31 - Dette Publique	-	1 245 000 000	-	2 272 000 000	-	3 517 000 000
TOTAL	10 619 800 000	1 245 000 000	4 082 000 000	2 272 000 000	848 200 000	19 067 000 000

Session 11: Specific Obligations - Maximum available resources (expenditures)

Facilitator: Walid, Karim, and Ann or Helena for Intro

Total time: 80 minutes

Goals:

By the end of this session, participants will have:

- Appreciated that expenditures may be different from allocations and may fall short in MAR terms even if allocations do not
- Considered the benefits and potential drawbacks from a human rights perspective of “efficiency” in government spending
- Identified consistent under-spending, and articulated the reasons why such under-spending could amount to a failure to meet a government’s MAR obligations
- Considered ways that waste and corruption are failure to comply with MAR

Resources:

- PPT on public contracts legislation and code of public accountancy
- Exercise using Ministry of Finance execution reports
- Exercise using Cour des Comptes report
- Formulas for calculations

Structure:

- | | |
|---|------------|
| 1. Introduction to under-spending and MAR (Ann or Helena) | 10 minutes |
| 2. PPT on public contracts legislation and code of public accountancy (Walid) | 20 minutes |
| 3. Exercise using MoF execution reports (Karim) | 30 minutes |
| 4. A look at Cour des Comptes report | 20 minutes |

1. Introduction to under-spending and MAR (Ann or Helena)

- This is a brief introduction to the concept of efficiency. Key points:
 - The CESC has said that MAR means that government expenditures must be efficient.
 - It is often more informative to analyze governments’ expenditures than their allocations. Allocations speak just to what a government intends to do; expenditures are what it actually does.
 - Economists and governments, in theory, consider efficiency to be a good thing. 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. (Buying well-priced, quality goods that are not effective in realizing a right would also not be making the maximum use of available resources.)
 - **Group discussion question:** When might efficiency as economists understand it not be desirable from a human rights perspective?

2. PPT on public contracts legislation and code of public accountancy (Walid)

- Presentation on the legal framework in Tunisia for public contracts and accounting

practices.

3. Exercise using MoF execution reports (Karim)

- The goal of this exercise is for participants to look at different execution reports that the Ministry of Finance releases and see what information they can get out of them. Also, what calculations can be done here? For this particular exercise, the goal is to use **execution rate** to see whether there's been under or overspending, or if there are problems with last-minute spending.
- **Group discussion question:** Do these reports give us enough information? Do we know if there is under-spending in a particular sector, like health or education? Is this information available somewhere else?
- **Group discussion question:** Which of the budget monitoring tools we discussed earlier in the training would you use to try to find more evidence of underspending?
 - Potential ways to find more evidence:
 - Interviews with local officials.
 - Find out if there is a lack of technical expertise at the sub-national level (not knowing how to deal with complicated procurement processes, not knowing how to cost out desired projects, etc.).

4. A look at Cour des Comptes report

- This exercise is meant to introduce participants to reading audit reports and seeing whether they can find any information in them to learn about mismanagement of funds and/or possible corruption. This type of waste is one of the biggest reasons for MAR failure.
- Participants read excerpts of audit report:
 - Group 1: Read Section titled "Regional Hospital of Jendouba" (pages 94-107 in Report #26)
 - Group 2: Read Section titled "National Child Care Institute" (pages 150-160 in Report #26)
- In groups, participants come up with two things:
 - What evidence do you see for possible mismanagement of funds?
 - Which budget monitoring tool would you use to try to find more evidence related to this issue?

MATERIAL FOR PARTICIPANT'S WORKBOOK

Reading 11.1: Maximum Available Resources and Underspending

The CESCR has said that MAR means that government expenditures must be efficient. It is often more informative to analyze governments' expenditures than their allocations. Allocations speak just to what a government intends to do; expenditures are what it actually does. Economists and governments, in theory, consider efficiency to be a good thing. 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. (Buying well-priced, quality goods that are not effective in realizing a right would also not be making the maximum use of available resources.)

Group discussion question: When might efficiency as economists understand it not be desirable from a human rights perspective?

Presentation 11.1: Public contracts legislation and code of public accountability

Reading 11.2: Use of Execution Rates

If you are interested in seeing whether the government (at the national, ministerial, department, etc. levels) is spending the amount of money it set out to spend, you would want to calculate the execution rate.

In many cases, departments or ministries underspend, showing that there might be a lack of capacity to deliver. This can also lead to further investigation to see whether the problem is with that particular department or ministry, or if it's something else (it's possible that the Ministry of Finance is not disbursing the money on time, etc.).

This is why it's important to have execution reports (monthly, quarterly, yearly) that clearly lay out how much the government (or ministry, department) actually spent. This is not always available, and even if it is, it may not give you enough information. In the Tunisian case, there are monthly reports, but they don't give much disaggregated data.

Exercise 11.1: Calculating Execution Rates

1. What is the execution rate of capital expenditures in 2012?
2. What is the execution rate of capital expenditures up to November 2013?
3. What is the execution rate of transfers and interventions in 2012?
4. What is the execution rate of transfers and interventions up to November 2013?
5. What is the execution rate of fuel subsidies in 2012?
6. What is the execution rate of fuel subsidies up to November 2013?

Do these reports give us enough information? Do we know if there is under-spending in a particular sector, like health or education? Is this information available somewhere else?

Which of the budget monitoring tools we discussed earlier in the training would you use to try to find more evidence of underspending?

Reading 11.3: Administration of funds/leakages

Funds allocated for ESC rights purposes, but not spent for the allocated purpose, means the government is not using the maximum of available resources to advance ESC rights.

Funds may be allocated for primary health care or emergency health services, for example, but may never be fully expended for those purposes because they are siphoned off at some point along in the flow of funds from the Ministry of Finance to the service provider.

Exercise 11.2: Using an Audit Report to look at potential mismanagement of funds

Group 1: Read Section titled “Regional Hospital of Jendouba” (pages 94-107 in Report #26)

Group 2: Read Section titled “National Child Care Institute” (pages 150-160 in Report #26)

Questions:

1. What evidence do you see for possible mismanagement of funds?
2. Which budget monitoring tool would you use to try to find more evidence related to this issue?