THE RIGHT TO FOOD

BUDGET WORK TO ADVANCE THE RIGHT TO FOOD

'Many a slip...'

BOOK 5

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'Many a slip...'

FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS
Rome, 2009

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ISBN 978-92-5-106223-4

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Preface

Freedom from hunger is one of the fundamental goals of the Food and Agriculture Organization of the United Nations (FAO), and the right to food is one of FAO's nine priority areas. This priority was reflected in FAO's work with governments to develop the Voluntary Guidelines to Support the Progressive Realization of the Right to Adequate Food in the context of National Food Security. The ***Right to Food Guidelines****, which are intended to provide practical guidance to States in their implementation of the right to food, were adopted by the FAO Council in November 2004. They specifically encourage States to allocate financial resources to guarantee food security for all, and to do this in a transparent and accountable manner.*

The Right to Food Unit of FAO is mandated "to develop methods and instruments to assist stakeholders in the implementation of the right to food," as well as to "inform and educate to raise awareness and understanding by right holders, duty bearers, civil society and the general public about the right to food". It was within the context of this mandate that in 2006 the Unit initiated discussions with the International Budget Partnership (IBP) about collaborating on developing a guide on how to use budget work to advance the right to food.

Budget Work to Advance the Right to Food *was developed through a three-part process: (1) an initial workshop, held in October 2007, to develop a methodology for integrating budget work into right to food monitoring, documentation and advocacy; (2) case studies undertaken in three countries to test the methodology; and (3) a second workshop, held in June 2008, to examine the findings of the case studies and develop an outline for this guide.*

FAO was and remains interested in budget work for several reasons:

- *Hunger and malnutrition often have multiple causes and need to be tackled on a number of fronts. Budget analysis could be helpful in identifying if and when a government's budget choices are one of the causes.*

- *The right to food places specific obligations on governments. One way governments can meet those obligations is through allocating and spending funds available in the budget. Budget work can help determine if a government is allocating and spending those funds in line with its right to food obligations.*

- *A right to food analysis of a situation might suggest certain policy or programme choices. Budget work can assist governments, legislators and civil society organizations (CSOs) to identify the cost of those choices, and where funding for those choices might be found in the budget.*

- *Because resources are so limited and the reality of hunger and malnutrition so compelling, it is essential that a government's resources be used in a highly efficient manner. Budget analysis enables both government and civil society to assess whether the government's limited resources are being utilized in the most efficient and effective ways possible.*

Our thought was to build on the understanding and processes reflected in Dignity Counts: A guide to using budget analysis to advance human rights*, an earlier initiative undertaken by IBP and two of its partner organizations, that illustrates how budget analysis might be used to advance human rights. Our interest and objective was to develop a more elaborated guide, one that would specifically explore some of the many complex ways that government budgets relate to the right to food, and would examine how it might be possible to assess and improve upon a government's compliance with its right to food obligations through looking at and working with its budget.*

We believe that we have achieved our objective in this publication, ***Budget Work to Advance the Right to Food****. The guide has been developed with a number of users in mind, particularly CSOs, as well as interested legislators and government institutions, such as national human rights commissions. We hope that they and others will find that it contributes unique and important information and insights to their work, and, in so doing, advances their invaluable and diverse efforts to realize people's right to food.*

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Acknowledgements

Many people have made significant contributions to the development of the guide, and we are very grateful to them. Frank Mischler of the Right to Food Unit initiated and supervised the implementation of the project; Helena Hofbauer and Vivek Ramkumar of the International Budget Partnership assisted in conceptualizing the project and developing the case studies, and; Ann Blyberg, Executive Director of the International Human Rights Internship Program (IHRIP), coordinated the project and, in consultation with the Right to Food Unit and IBP, wrote the guide. IHRIP also hosted the two workshops.

FAO wishes to acknowledge the teams that designed and implemented the three country case studies cited in the guide. In Guatemala: Ricardo Zepeda and Carla Caxaj Álvarez of Centro Internacional para Investigaciones en Derechos Humanos (CIIDH); in the Philippines: Glenda Litong, Amado 'Bong' Mendoza and Nick Fontanilla of Economic, Social and Cultural Rights Asia (ESCR-Asia); and in Uganda: Daisy Owomugasho of the Uganda Debt Network and James Kintu of ActionAid International–Uganda.

The contributions from the drafting team are gratefully acknowledged: Helena Hofbauer drafted significant portions of Chapter 4 of the guide. Biraj Patnaik, Principal Adviser to the Office of the Commissioners to the Indian Supreme Court on the Right to Food Case, wrote the piece on the Right to Food Campaign in India in Chapter 4. Frank Mischler is responsible for the Mozambique and Brazil examples in Chapter 4. Vivek Ramkumar wrote the Costing section of Annex 2.

FAO is grateful to the following people who participated in the workshops: Michael Marx, Credit and Rural Finance, FAO Investment Centre; Aliro Omara, Uganda Human Rights Commission; Martín Sigal, La Asociación Civil por la Igualdad y la Justicia (Argentina); Ana Maria Suarez-Franco, FIAN International; Congressman Lorenzo Tañada III, Chair of the Human Rights Committee, Philippines House of Representatives; Flavio Valente, General Secretary, FIAN International and Michael Windfuhr, Human Rights Director, Brot für die Welt (Germany)

All participants and FAO's Right to Food Unit provided detailed comments on various drafts of this guide.

Acronyms and Abbreviations

AAI–Uganda	ActionAid International–Uganda
AWCs	Anganwadi Centre
CIIDH	*Centro Internacional para Investigaciones en Derechos Humanos* [International Center for Research in Human Rights]
CONSEA	*Conselho Nacional de Segurança Alimentar e Nutricional* [National Council on Food and Nutritional Security]
CPI	Consumer Price Index
CSO	Civil society organization
FAO	Food and Agriculture Organization of the United Nations
FIAN	Food First Information and Action Network
GDP	Gross Domestic Product
IBP	International Budget Project [now International Budget Partnership]
ICCPR	International Covenant on Civil and Political Rights
ICDS	Integrated Child Development Service
ICESCR	International Covenant on Economic, Social and Cultural Rights
IHRIP	International Human Rights Internship Program
LGU	Local government unit
MAGA	*Ministerio de Agricultura, Ganadería y Alimentación* [Ministry of Agriculture, Livestock and Food, Guatemala]
MTEF	Mid-Term Expenditure Framework
MTN	New Metical [Currency of Mozambique]
NAADS	National Agricultural Advisory Services
NFNS	National Food and Nutrition Strategy
NGO	Non-governmental organization
PEAP	Poverty Eradication Action Plan
PETS	Public Expenditure Tracking Survey
PMA	Plan for the Modernization of Agriculture

PRSP	Poverty Reduction Strategy Paper
PUCL	People's Union for Civil Liberties
SISAN	*Sistema Nacional de Segurança Alimentar e Nutricional* [Food and Nutritional Security System]
UDHR	Universal Declaration of Human Rights
UDN	Uganda Debt Network
UFNP	Uganda Food and Nutrition Policy of 2003
UN	United Nations
VAT	Value-added tax
VLE	*Vaso de Leche Escolar* [Student Glass of Milk]

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INTRODUCTION

Lying on a bed is a tiny malnourished child. Her limbs wasted, her stomach bloated, her hair thinning and falling out. Her name is Roshni. She stares, wide-eyed, blankly at the ceiling. Roshni is six months old. She should weigh 4.5 kg. But when she is placed on a set of scales they settle at just 2.9 kg. Roshni is suffering from severe acute malnutrition, defined by the World Health Organization as weighing less than 60 percent of the ideal median weight for her height. There are 40 beds in this centre. On every one is a similar child. All are acutely malnourished. Wailing, painful, plaintive cries fill the air. This is the Nutrition Rehabilitation Centre in the town of Shivpuri … this is the central Indian State of Madhya Pradesh – modern India, a land of booming growth. "The situation in our village is very bad," says Roshni's mother, Kapuri. "Sometimes we get work, sometimes we don't. Together with our children we are dying from hunger. What can we poor people do? Nothing". [1]

As this guide is being written, the Web, TV and newspapers are filled with stories of whole villages and poor urban communities suffering severe hunger, and of food riots breaking out in response to recent dramatic increases in the price of food. Economic growth does not, in itself, guarantee that people will have access to adequate, nutritious food. Economic growth does not guarantee work for everyone, work that would provide people with direct access to food or to an income sufficient to buy adequate food for themselves and their families.

Resolving the food crisis will be difficult in both the short and long term, because complicated causation needs to be untangled, and solid government policies and programmes, along with corresponding budgets, need to be developed and put in place. While world leaders meet to discuss what to do, however, there is a constant that everyone needs to keep in mind, which is that people have a *right to food*.[2]

1 http://news.bbc.co.uk/2/hi/south_asia/7445570.stm (Accessed, 19 June 2008).

2 The concept of and legal framework for the right to food is discussed in Chapter 1.

Whatever policies, programmes and budgets are developed, they must be ones best designed to guarantee the right to food of everyone in the world, with priority concern being given to the most vulnerable, people like Roshni and her family.

To ensure that the right to food is realized in today's world, concerned organizations, institutions and individuals will need to devote all of the resources and tools they can muster to ensure that these policies, programmes and budgets are well designed and effectively implemented. One tool that is available to civil society organizations (CSOs), legislators and government institutions—a tool that holds real promise but is as yet relatively unknown—is analysis of and other work on government budgets.

THE RIGHT TO FOOD AND GOVERNMENT BUDGETS

Human rights are essentially about human dignity. In thinking about human rights, it is thus helpful to ask: What is necessary to ensure that people can live their lives fully and with dignity? Food is central, as people literally cannot *live* without food, and without adequate food, cannot live full lives. If someone has no access to food, she becomes weak and debilitated, as has happened to Roshni and her family, and in such a state, her dignity eludes her.

The simple fact that food is essential to life and to human dignity underlies the broad consensus that food should be and is a right. That consensus is reflected in right to food guarantees in the national constitutions of many countries,[3] and since 1948, food has been recognized as a right in international law (more on this in Chapter 1).

Recognition in the law does not, in itself, ensure that food will be available and accessible to all. To ensure that the right to food really means something, governments (in collaboration with civil society) need to develop policies, plans and programmes that are effective in addressing food issues and advancing the right to food. This is where a government's budget comes in, because policies, plans and programmes cannot be implemented without funding. And in some ways, governments' budgets are a truer measure of their commitment to realizing the right to food than are their policies and plans. 'Putting your money where your mouth is' is the familiar and simple way of saying that it is easier to talk about a problem than to do something about it. That is why people sit up and pay attention when a government allocates a lot of money to an area, because they see large allocations as a real measure of what the government thinks is important.

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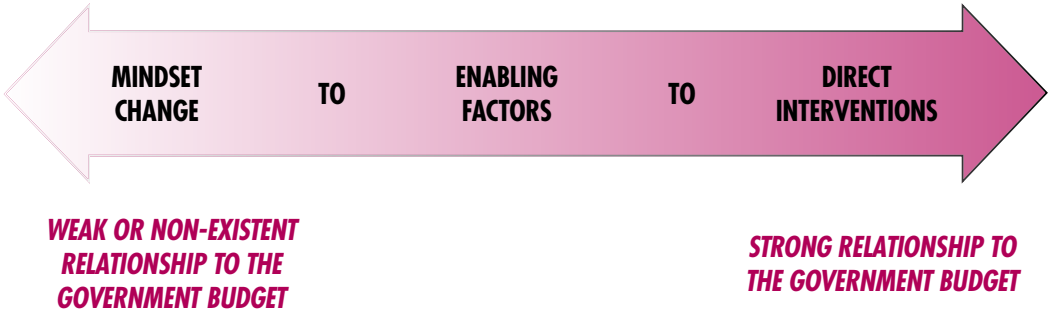
3 Bangladesh, Brazil, Haiti, Iran, Nigeria, South Africa and Ukraine, among others. For further information on national-level guarantees, see Case study no. 6, 'Recognition of the Right to Food at the National Level,' pp. 111–140, *in*: FAO. 2004. *The Right to Food Guidelines: Information and Case Studies*. Available at http://www.fao.org/docrep/meeting/009/y9825e/y9825e00.htm (accessed 25 July 2008).

Not all access to food issues are integrally related to the government's budget. It might be useful to think of right to food–government budget relationships as flowing along a spectrum:

Figure 1. Relationship of Right to food to government budgets



This figure deserves amplification.

Mindset change

In many societies, women and girls disproportionately suffer hunger and malnutrition because of cultural factors that say they should eat only after the men and boys in the family have eaten their fill. When there is insufficient food to go around, this means that women and girls go hungry. The principal challenge in this case for those who want to increase enjoyment of the right to food is to change the mindset that says that women and girls are less important than men and boys. While there may be some budget implications (e.g. for awareness-raising programmes), movement on this issue is more centrally dependent upon other types of interventions.

Enabling factors

Ensuring the right to food does not mean that the government has to give everyone food. It does have an obligation, however, to ensure that people are in a position—economically, geographically and so on—to have access to food. This is where enabling factors come in. Government policies and programmes should, for instance, enable people to acquire land so that they can grow food to feed themselves and their families. This means that the government may need to establish a body to design and implement a land distribution system, and the government may also need to invest some funds in purchasing land. Infrastructure is another enabling factor. Governments should invest in roads, so that farmers

can bring their goods to markets. There are many, many such enabling factors, but all are likely to require government funding, some more than others.

Direct interventions

There are some situations where people's access to food is directly dependent on government interventions, and government funds. The clearest examples are situations of widespread hunger, such as result from a drought or other natural disaster. In these cases, people have been deprived of their ability to access food through relying on their own resources, and only government action and government funds can ensure that they get essential food.

However, even if there is a relationship between an issue of concern and the government's budget, it might be that focusing on budget figures should not be (or cannot be) the highest priority. Two possible situations are:

- Being concerned about human rights means being concerned not only with *what* a government does, but *how* it does it. This means that it is not enough that the government has allocated money towards food-related programmes or has even spent a lot of money on those programmes. The government also has an obligation to ensure that people have participated in defining the problems and solutions related to access to food that the government seeks to tackle through its budget. People must have a genuine opportunity to voice their views about the priorities reflected in the government's budget. This is their right to participation. It may be guaranteed in their national constitutions. It is certainly guaranteed in international law.[4]

  In addition, the government has an obligation to ensure that people have access to the information they need to be able to assess the government's budget. This includes not only the budget documents themselves, but related policies, plans and programme designs as well as reports. This is people's right of access to information.[5]

  It may be that the central or immediate problem is not in the budget figures themselves, but in people's exclusion from the budget process and from access to budget information. If it is, then this is likely the more appropriate focus for attention.

4 Universal Declaration of Human Rights (UDHR), Article 21, and International Covenant on Civil and Political Rights (ICCPR), Article 25. See also Right to Food Guidelines, Introduction, para. 19.

5 UDHR, Article 19, and ICCPR, Article 19. See also the Right to Food Guidelines, Guideline 7.3.

- Before there is a budget, there is, or there should be, a policy.[6] With regard to the right to food, the government should have policies related to various issues that affect access to food, including agriculture and agricultural productivity, food security and emergency food provision. It should also ensure that functioning institutions and government agencies are in place to implement these policies. An initial question for those concerned about the impact of the government's budget on the right to food is whether such policies (and related plans, programmes and projects, as well as institutions) exist. If they do, then the question becomes: Are they well designed; in other words, will they efficiently and effectively enhance people's access to food, and enjoyment of their right to food? If there are no policies or if they are not well designed, then perhaps rather than looking at figures in the government's budget it is more important to assess the policies, plans and programme designs (as well as institutional functioning), and propose improvements (using, among other things, right to food standards).[7]

BUDGET WORK TO ADVANCE THE RIGHT TO FOOD: WHAT IT SEEKS TO DO

An old English proverb says 'There's many a slip between cup and lip.' The saying simply means that no matter how good a person's intentions and plans may be, many things can, and typically do, go wrong in realizing them. There are undoubtedly similar sayings in many countries and cultures, because these 'slips' are human—and government budgets do not escape this phenomenon. Governments may have visions about a food-secure society and detailed plans for realizing the right to food, but, even with good intentions, those visions and plans are typically not realized as they were originally conceived and articulated.

Budget Work to Advance the Right to Food is a guide that focuses on some of the many slips between government rhetoric and plans, and their realization. It focuses on those situations where the government's budget is or appears to be an important factor in a right to food problem, situations where changing the revenue or allocations in the budget, or changing the way the government spends its money, is likely to make a positive difference to people's enjoyment of their right to food.

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6 In the context of this publication, policy means a government's statement of its broad vision and intent with regard to a specific area. An example of a policy would be Uganda's Food and Nutrition Policy, adopted in 2003. A policy is not legally binding, whereas a law that has been duly adopted is. An example of a law would be Uganda's Land Act of 1998. A budget should reflect what is stated in policies, and should be in line with existing law. This guide discusses, among other things, Uganda's budget as it relates to specific agriculture- and food-related policies and laws.

7 Guideline 2 of the FAO Right to Food Guidelines specifically addresses a government's economic development policies and how these relate to poverty, hunger and access to food (FAO, 2004).

The guide is intended to assist members of civil society as well as government institutions, such as national human rights commissions or legislative committees, that have responsibilities for monitoring government actions related to the right to food, to learn more about the government's budget and its relationship to ensuring realization of the right to food. The guide seeks to shed light on questions such as:

- In looking at a government's budget, is it possible, and if so, how is it possible, to know if the government is complying with its right to food obligations?
- What knowledge and skills are essential, or at least helpful, to the task?
- How does one go about making an appropriate assessment, and how does one present the findings?

BOX 1. Budget analysis vs. budget work

In this guide we use the term 'budget analysis' to mean work related to analyzing figures in the government's budget—whether those are revenue, allocation or expenditure figures. The analysis may be of figures presented in the budget itself or in other government in-year or end-year (audit) reports. 'Budget work', in contrast, can include budget analysis, but also encompasses work such as expenditure tracking of various sorts, assessments of the impact of government expenditures, community education about the budget, advocacy related to the way the budget impacts the poor, and so on.

Budget Work to Advance the Right to Food does not provide a comprehensive treatment of the right to food, government budgets, or the relationship between the two. The right to food is a broad, multi-faceted topic. To ensure that the guide is manageable, it is focused on a limited number of right to food issues, although efforts have been made to include ones that will be relevant to the experience of many people. Similarly, although much could be said about government budgets, coverage of that topic is limited as well, with the emphasis being on those elements in a budget that are most relevant to human rights work, and on methodologies and tools for analyzing budgets that seem of particular help in that work.

It will not be surprising then to learn that the guide is not a 'stand alone' document, but is written in the expectation that if more information is needed beyond the brief summaries or explanations provided on various topics or issues, the reader will track down additional materials. To that end, references to useful resources have been made at various points in the text and listed in References.

BUDGET WORK TO ADVANCE THE RIGHT TO FOOD: HOW IT IS ORGANIZED

Organizations that regularly do human rights budget work explain that determining how best to use budget analysis or budget work to address a human rights issue involves them in a process of moving from a relatively large picture of an issue (the top portion of the inverted pyramid) to a narrower one (the bottom portion), from a more general understanding of the role of a government's budget in causing and potentially resolving an issue, to a deeper, more focused, understanding of how a specific government policy, programme and related budget allocation or expenditure needs to be modified.

Figure 2. From the general to the specific

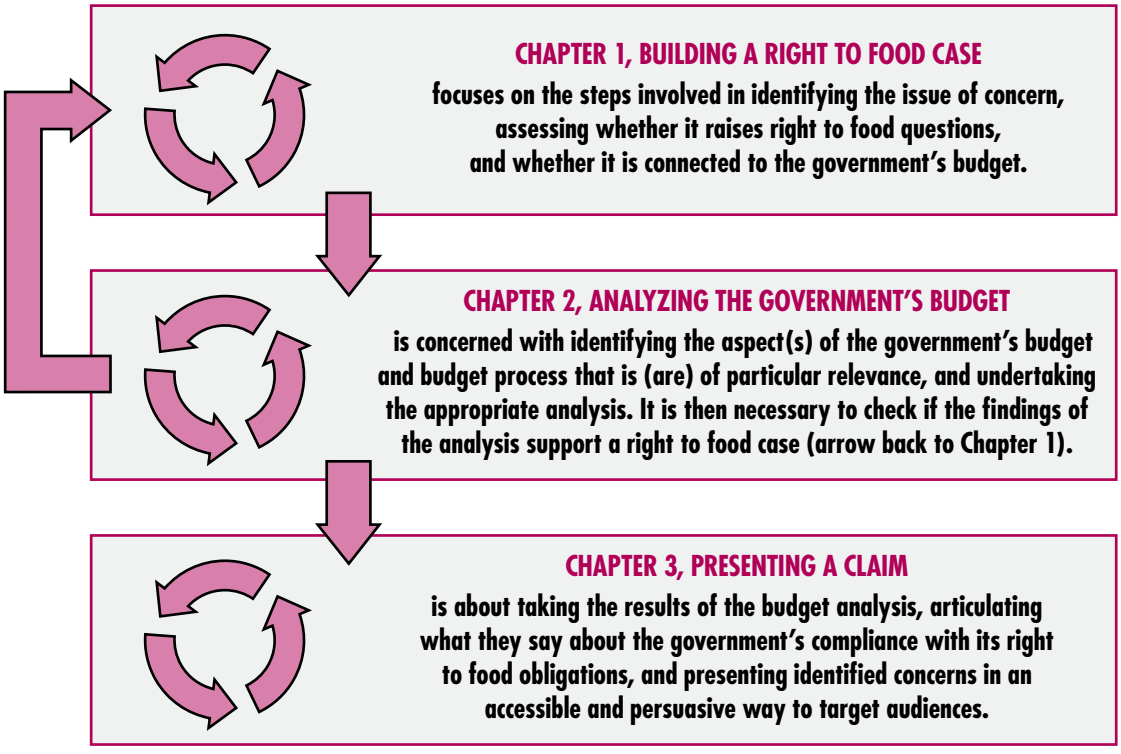
Budget Work to Advance the Right to Food seeks to replicate this exploration. It provides step-by-step guidance, through explanation and examples, of a process of moving from a relatively broad statement of an issue, towards defining it more precisely, identifying the budget dimensions of the issue and doing the budget analysis work, and, finally, deriving and presenting accurate conclusions and recommendations on the role of the government's budget in a right to food situation, as in Figure 2.

'Step-by-step' may give the impression of a rigid process, but the process can, in reality, be approached with flexibility. Some groups have started budget work at a point different from the first step discussed in Chapter 1, and they have not followed the order set out in this book. At the same time, there is a logic to the process presented in this guide, one that can usefully be followed.

Budget Work to Advance the Right to Food is divided into two principal parts, which are followed by two annexes:

- Part one, comprising Chapters 1 to 3, is the 'how to' part of the guide, and discusses in some depth the steps just mentioned. Throughout these chapters many of the points made are illustrated using information and insights gained from three country case studies (in Guatemala, the Philippines and Uganda). A concept that will be used several times throughout these three chapters is 'iterative.' An iterative process is one that involves repetition, going back over the same steps once, twice or more times; i.e. revisiting an issue in order to define it more precisely, re-analyzing the budget problem to develop a deeper understanding of it, or rephrasing conclusions so that they communicate the research findings and the related concerns more clearly. This type of iterative process is familiar to anyone monitoring and documenting human rights issues, and it is one that is critical to human rights and budget work. Here is a picture that tries, in very simple form, to illustrate the iterative process discussed in Chapters 1 to 3.

Figure 3. Budget work on a right to food case: A process



This process will be discussed in greater depth in those chapters.

- Chapter 4 is the only chapter in Part two of the guide. Part one focuses on the steps of a process that can be undertaken by civil society groups as well as legislators and government institutions, such as national human rights commissions and ombudspersons. Chapter 4 is in a Part of its own, because it talks about initiatives designed to create something approaching a right to food budget; i.e. a budget that is quite comprehensive in its provisions related to elements of the right to food. Because of the complexity of the analyses involved in such initiatives as well as the need for access to key government information and processes, such initiatives effectively depend on significant government involvement. Chapter 4 provides information about three different, all very interesting and important, initiatives (from Brazil, India and Mozambique), two of which involve the challenging and essential process of costing (explained in the Annex 2).

- The guide concludes with two annexes that contain information referred to at points in the four preceding chapters, related to Governments' international human rights obligations and the Right to Food Guidelines (Annex 1), and budget classifications, budget calculations and costing (Annex 2).

PART ONE.

CHAPTER 1.
BUILDING A RIGHT TO FOOD CASE

INTRODUCTION

From community-based organizations to NGOs to State agencies, many people and institutions are labouring to ease the plight of the food insecure, and to ensure that people's right to food is guaranteed. They undertake research and analyses of situations or cases. They publish reports and seek to draw attention to them through the media. They urge governments to design and implement more effective programmes and projects as well as increase government spending to that end. Communities mobilize to articulate their own concerns and demands.

The struggle, however, is not easy. Even when a government has the will to make human rights a reality, it is confronted with a multitude of needs and interests as well as international pressures and commitments. A government may not be clear about the root causes of hunger and poverty in the country, or how best to address them. Furthermore, governments are not homogenous, often getting bogged down in internal competition for the same pot of money. Indeed, there *is* many a slip between cup and lip. Ensuring that the right to food is assigned its appropriate place on the political agenda is not easy.

This is the first of the three chapters devoted to how to use budget analysis, and budget work more broadly, in efforts to ensure that the right to food is accorded its proper place. The bulk of this chapter concerns the four steps that are important, first of all, to defining, building and refining a right to food case.

They are:

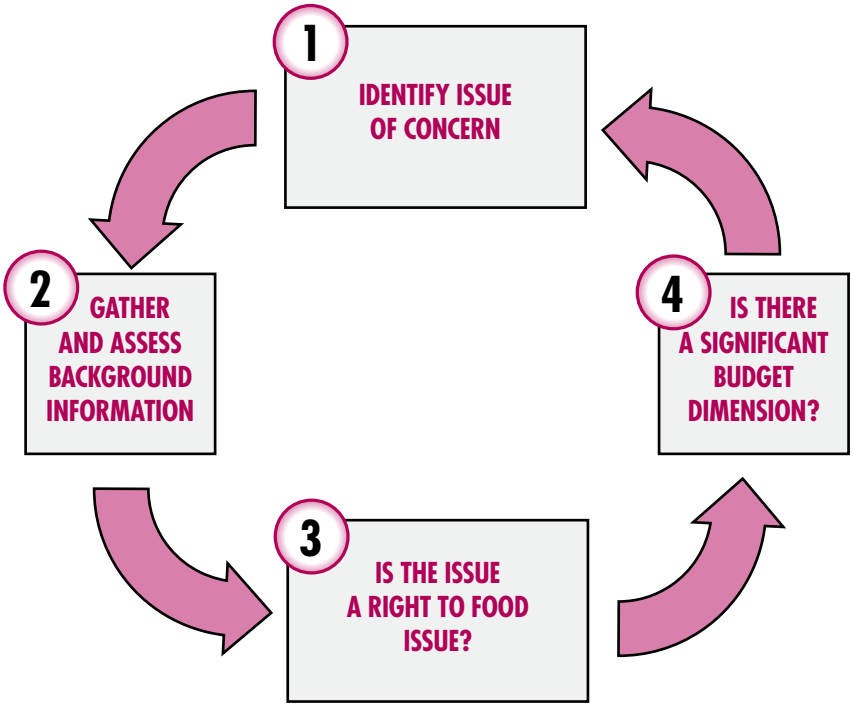
1. Identifying the issue that is of specific concern to an organization or institution.
2. Gathering and assessing relevant background information.
3. Determining whether the issue is (at least in part) a right to food issue.
4. Determining whether there is a significant budget dimension to the issue. (There may not be!)

At the end of these four steps, in a transition to Chapter 2, there is a discussion about the importance of an institution's or organization's being clear, before starting budget work, about its capacities. What skills and knowledge does it already have, and what additional skills and knowledge will it need, to undertake the budget work it envisages doing?

The first four steps

The Introduction to this guide mentioned the value of an iterative process. One place to pursue such a process is with regard to the steps in each chapter. What does this mean for Chapter 1? Figure 4 illustrates the iterative steps. It is followed by a detailed explanation of each of them.

Figure 4. Four steps in building a right to food case



STEP 1: IDENTIFYING THE ISSUE OF CONCERN

For a human rights organization or institution, 'the issue' is typically one that arises out of its work with a community or constituency. For a legislator, someone in the person's province or district may have come to them for help. A human rights commission may become aware of an issue through complaints brought to it by individuals or civil society groups, or through media reports. In any of these situations, the issue usually does not come neatly delimited and defined. Indeed, clarifying the nature and extent of an issue or issues is part of the task ahead. At the same time, it is important for an organization or institution, even at the beginning of the process, to state its issue as clearly as it can with the information initially available to it.

BOX 2. Identifying an issue in the Philippines

ESCR Asia, which works on economic and social rights issues in the Philippines, consulted the fisher community in Barangay Manocmanoc, which is part of the Malay municipality in Aklan Province. A lot of the coastline of the Province has been converted into beachfronts for hotels catering to a growing tourist industry. At the same time, access to the sea is essential to the fisher community's livelihood. Fishers keep their boats tied up at docks along certain areas of the coast. When ESCR Asia consulted them in early 2008, they were very anxious about plans that were afoot to build a hotel on the beach where they dock their boats. Their principal concern was the likelihood of eviction from the area, and with eviction, loss of their ability to pursue their livelihood in the locality.

STEP 2: GATHERING AND ASSESSING BACKGROUND DATA

Once an organization or institution has identified its issue of concern, the next step is to pull together other information that will be useful in providing it with a better, broader understanding of how the issue fits into the larger political, social and economic picture in the country (or the locality within which it works), as well as the opportunities and limitations of working on the issue. Some of this information may already be familiar, but some is likely to be new. There is no fixed rule as to what information an organization should gather. It will depend on the organization's or institution's pre-existing understanding of the facts of the situation and a common sense judgment about what more is needed. Nonetheless, here is a short checklist that might be helpful:

- *Relevant government policies and plans*. Policies provide insights into a government's vision and broad intent about an issue, while plans give more detailed information about projected areas of work, together with a calendar for implementation.[8] As was already mentioned in the Introduction, it is possible that the government's policy or plans related to an issue of concern are non-existent or seriously flawed in design, which might mean that the most appropriate target for action is not the budget, but the policy or plan itself.

- *Government statistics*. Which government statistics will be relevant to an organization will depend on the issues on which it is working. When those are right to food issues, important data will probably include statistics on poverty, as well hunger and malnutrition. In Box 3, on the Manocmanoc case, mention is made of data on poverty incidence in the country, as well as on the number of registered fisherfolk in the Malay municipality. Typically, the more disaggregated the statistics (i.e. the more broken down by demographic or other groupings, such as, for example, fisherfolk), the more useful they will be.

- *The legal framework in the country*. This includes not only relevant rights and other provisions in the national constitution, but also national and local laws (if the concern is about a local issue), ordinances and regulations relevant to the case. With regard to the Manocmanoc situation, ESCR Asia, for example, looked at the Philippines Constitution to see what it said about the right to food. They also reviewed laws setting out the powers of Local Government Units, because that was who ultimately controlled the situation they were concerned about, and the Fisheries Code, to see what it said about fisheries development, the rights of fisherfolk and so on. The provisions in international human rights treaties that the country has ratified can also play an important role when national standards are non-existent, or have gaps and weaknesses.

  In addition, it is important to know what legal channels exist to secure recourse in the country. Everyone has a right to an effective remedy for a violation of his or her rights. While a legal channel may not be the most promising or appropriate route, information about what is available can nonetheless be useful. Awareness of legal processes that exist for resolving an issue can strengthen negotiations (whether by a civil society group, legislator or national human rights commission) with government officials, because the availability of such a course of action can put pressure on the latter to work towards a resolution.

8 Examples of policies and plans: Uganda's Food and Nutrition Policy (see Box 14) and the Philippine's National Fisheries Plan (see Box 3).

- *Information about the government's budget, the budget process and budget actors*.[9] To do effective budget work, it is important as a starting point to know the legal framework for the budget, which sets out who is responsible for developing, approving and executing the budget. This may be contained in the national constitution or in laws specifically related to the budget.

  Information about the degree of real transparency in the budget process is also important. What budget information is produced? Is it publicly available, for example, on the Web? What is the quality of information that is available? Also important is similar information on the law, and the reality, with regard to people's ability to participate in the budget process.

This Step 2 is about collecting and reviewing information to develop a broad overview. Later on in the process, it may be necessary to undertake a deeper analysis of this information (as well as of other information that might be identified). Reviewing and assessing relevant background information at this stage, however, may produce some valuable initial insights into:

- the strengths and weaknesses of government policies and plans, which is one piece in the puzzle of identifying if and where there have been shortcomings in the government's actions to date;

- the government ministries, departments and agencies that are involved in the situation of concern. They may be key to resolving the situation and they may be an important target for advocacy by a civil society group;

- whether ministries, departments or agencies are acting outside the laws governing the situation;

- whether the situation is unusual, or if other communities or populations in the country are in similar straits. It may be possible with this knowledge to identify both potential allies as well as strategies that have already been tried, with or without success, by others; and

- potential human rights violations (if, for example, government statistics that have been identified show disproportionate poverty or hunger among certain populations).

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9 The Right to Food Guidelines address the role of government budgets in advancing the right to food in Guideline 12, 'National Financial Resources.' For more information on budget processes and related documents typically produced by a government, see *A Guide to Budget Work for NGOs* from the International Budget Project; and *Monitoring government budgets to advance child rights* by IDASA in South Africa. Details on these publications are available in References. Civil society organizations in a good number of countries have also produced guides to the budget processes in their own countries. For more information on these, see
http://ibp.forumone.com/resources/library/search.php (Accessed 24 July 2008).

BOX 3. Gathering and assessing background information

With regard to the Manocmanoc case, ESCR Asia reviewed their existing knowledge and pulled together new information as necessary, including:

- *the legal framework (in the constitution, national laws, etc.) related to the right to food. In the laws, of particular interest was the Fisheries Code, which was intended to create an enabling environment to ensure the rights of fisherfolk;*
- *the poverty situation in the country, poverty incidence by regions in the country, as well as the government's framework for poverty alleviation;*
- *the food security situation in the country and statistics on the extent of hunger in different regions;*
- *the government's National Fisheries Plan, the national GMA-Fisheries Programme, local fisheries plans, and related ordinances and regulations. Also of interest was the Malay Municipality's Comprehensive Land Use Plan of 2000, and its Coast Resource Management Plan;*
- *numbers of registered fisherfolk in Malay municipality;*
- *current local livelihood projects in fisheries;*
- *the government bureaus and agencies responsible for fisheries at the national level;*
- *the political and judicial decision-making process in the country;*
- *the powers of the Local Government Units (LGUs), including those at the provincial, municipal and barangay levels (including the Tourism Development Councils). Of specific interest was the role of municipal powers in setting aside or demarcating fishing rights over near-shore coastal waters; and*
- *the budget process, and the situation with regard to access to information.*

Having gathered and reviewed this type of information, before going on to the next step, it may be desirable to look again at the way the issue of concern was initially articulated. Taking into account insights gained from assessing this background information, is the initial statement of the situation still as accurate and precise as it can be, or has the background information offered a new perspective on the situation, and on any issues that are or should be of greatest concern?

STEP 3: IS THE ISSUE OF CONCERN A RIGHT TO FOOD ISSUE?[10]

In any situation of concern, it is likely that there will be more than one human right at risk, and it may turn out that some other right is at greater risk in the situation than is the right to food. This then seems like a good point to stress that much of the thinking process set out in this guide would be equally valid for human rights and budget work related to other than the right to food. However, because this guide is about the right to food, that will be the focus of attention in this section.

What is the right to food?

People have human rights, because they are human. These rights exist whether or not they have been embodied in law. However, when someone asks 'What is the right to food?' they generally mean 'How is the right to food understood in law—whether national, regional or international?' or 'What would the courts in our country recognize as the right to food?'

As was said earlier, the right to food has been recognized in the national constitutions of a number of countries. The nature and extent of the guarantees accorded that right through a national constitution will depend on what the constitution actually says, the legal status of constitutional provisions in the country, and the related national-level jurisprudence.

The right to food as guaranteed in international law has been discussed and written about at great length.[11] The following definition of that right by the UN Committee on Economic, Social and Cultural Rights (CESCR) is considered authoritative:

> *The right to adequate food is realized when every man, woman and child, alone or in community with others, has physical and economic access at all times to adequate food or means for its procurement. The right to adequate food shall … not be interpreted in a narrow or restrictive sense which equates it with a minimum package of calories, proteins and other specific nutrients.*[12]

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10 An organization or institution that already focuses on the right to food has probably, in Step 1, selected a right to food issue as their issue of concern. In such a case, they would not need to go through this Step 3.

11 See References for resources that discuss the right to food in more detail.

12 General Comment 12, para. 6. See References.

BOX 4. Food security, food sovereignty and the right to food

Three terms are often used interchangeably: food security, food sovereignty and right to food. All three strive for the same ultimate goal (access to food and the elimination of hunger). There are, however, some important differences among them. Food sovereignty is a political concept, while food security is both a technical term and a political goal. The right to food is a legal concept. It is important to be careful in using these terms, as the concepts are based on different principles and approaches, and have involved different actors. Here are some useful definitions:

- Food sovereignty *is the right of peoples to define their own food and agriculture; to protect and regulate domestic agricultural production and trade in order to achieve sustainable development objectives; to determine the extent to which they want to be self reliant; to restrict the dumping of products in their markets; and to provide local fisheries-based communities the priority in managing the use of and the rights to aquatic resources. Food sovereignty does not negate trade, but rather, it promotes the formulation of trade policies and practices that serve the rights of peoples to safe, healthy and ecologically sustainable production. ('Statement on Peoples' Food Sovereignty' by Via Campesina)*
- Food security *exists when all people, at all times, have access to sufficient, safe and nutritious food to meet their dietary needs and food preferences for an active and healthy life. (From World Food Summit, Plan of Action, 1996)*
- *The* right to food *in international law provides a legal guarantee of food security. This legal guarantee empowers individuals to hold their government accountable for its acts or omissions related to food security. The right to food goes beyond food security to consider* how *people access food. It must be in ways that respect human dignity. People should not have to depend on others to provide them with food. The right to food guarantees people access to resources that enable them to feed themselves.*

Assessing whether the issue of concern is a right to food issue

Again, each problematical situation probably contains threats to a number of rights. A decision to focus specifically on the right to food will depend upon the facts of the situation, the priority concerns of the individual or community that has raised the issue, and the strategic possibilities and value of focusing on one right rather than another.

The following box contains short descriptions of some typical right to food situations. They underscore the fact that the right to food can be threatened by a wide range of factors.

BOX 5. Typical situations where the right to food is threatened

- *Huge development schemes (like hydropower stations or large farms devoted to agribusiness) often require the relocation of individuals or entire communities. Often the affected groups are not consulted and may even be forcefully evicted from their lands. In many countries, property rights are not well documented, leaving affected groups with only vague legal protection. They may be evicted from agriculturally productive land and relocated to a place with inferior soil quality (if they are compensated at all). They are no longer able to realize their right to food and cannot readily change livelihoods.*
- *When a country signs a trade liberalization agreement, there are some losers, at least in the short run. Small farmers who are too weak to participate in the export market cannot reap the benefits of the new agreement. As domestic markets become dominated by cheap imports, they can only realize an inferior price for their produce, with the result that their income becomes insufficient to provide for their families. The government may plan compensatory measures according to a twin-track approach: enabling individuals to take advantage of the new opportunities and cushioning actions for individuals who in the short run or due to reasons beyond their control (e.g. age, sickness) suffer serious setbacks in their ability to realize their right to food. The snag to this approach is that these programmes are implemented with huge delays and provide incomplete coverage, while the negative impacts of the trade liberalization agreement kick in immediately.*
- *A persistently high number of individuals are food insecure in many countries. The government may do too little to support these individuals, even while it can often be argued that enough resources are available to maintain food security programmes. Food-insecure individuals eke out a miserable existence, but are neither seen nor heard by officials. They do not know that they have rights nor how to claim them, and thus they do not use any of the legal recourse mechanisms that the country may offer.*
- *A government may use its safety net system as a political weapon by including its supporters in schemes and deliberately excluding supporters of the opposition. Exclusion of certain groups could also happen inadvertently by a scheme's being designed in a way that impedes access by some groups.*
- *A fisher community sees its catch declining since a chemical plant started contaminating the water by using the same water source for cooling its engines. The fisher community is unable to maintain its livelihood and fishers are unable to feed their families.*
- *A very inefficient government misuses public resources. The effectiveness of an agricultural support programme, for example, may suffer because of corruption and other illegal practices, or due to a lack of capacity and/or coordination in the public sector (with resulting duplications, competing methods, etc.). If public resources were used more efficiently, the right to food of many more individuals could be better realized.*

To determine whether a situation being addressed by an organization or institution raises a right to food issue, the questions to ask will be:

1. Are there problems with access to food in the situation?

If not, it probably does not raise right to food issues. If there are, it will be necessary to gather information on *how* access to food became a problem and *who* played a role in creating the situation.

While there are many actors in a problematical food situation, under the laws of most countries and under international law, direct legal responsibility for failure to guarantee the right to food currently rests only with the government. An organization or institution may choose to target other important actors (such as multinational corporations) in their research and advocacy, but in the absence of a direct legal responsibility, they will probably need to pursue other than strictly legal remedies. In any event, this guide focuses on the government's budget in right to food situations, so the focus will stay on the government's acts or omissions.

2. What factors have led to the problems related to access to food?

The factors will probably fall into one or more of the following categories:

- Government action interfered with prior access to food (e.g. eviction from coastal areas as a result of permits issued to private enterprises by government agents, as was threatened in the Manocmanoc case);
- Action by a private party (also called 'a third party') interfered with access to food (e.g. through eviction from land by a private company);
- Exclusion on some ground from a government food or land programme; or
- A lack of, or the inadequacy of, government programmes to meet food needs (as happened in the Guatemala case discussed in the next few pages).

It is important to carefully analyze the facts in the situation of concern together with any background data to determine which of these factors has given rise to the access to food problem. This analysis is essential in order to pinpoint if there is any government responsibility in the situation.

If there is government responsibility, it is important to determine the *level* of government that bears responsibility. Are the responsible actors national government departments or agencies, or are they state/provincial government, or perhaps local government officials? All levels of government are responsible for realizing human rights. However, when it is time to frame research findings, make a claim or put forth recommendations, it will be important to be precise as to the level of government that bears responsibility and that needs to take action.

Having identified the factors leading to the access to food problem, it is time to pose a third question, which seeks to 'translate' the identified government responsibility into human rights obligation terms:

3. What government human rights obligation is involved with the access to food problem?

Annex 1 provides detailed information on government obligations, particularly as these relate to right to food situations. In general, however, it is possible in broad terms to 'translate' the four categories of factors just set out in question 2 into statements about government human rights obligations as follows:

- Government interference with existing access to food would imply non-compliance with the government's obligation to *respect* the right to food;
- Action by a private party would raise the possibility of the government's failure to meet its obligation to *protect* the right to food;
- Depending upon the fact situation, exclusion from a government food or land programme brings into question either the government's compliance with its obligation of *non-discrimination* or to *progressively achieve* the right to food; and
- Depending upon the specific fact situation, the lack of or inadequacy of government programmes points to several possible failures, with regard to the obligation to *fulfil (provide)*, to *fulfil (facilitate)*, or to use the *maximum of available resources* to realize the right to food.

BOX 6. Did the Manocmanoc situation raise right to food issues?

ESCR Asia concluded that the situation presented by the Manocmanoc fisher community did indeed raise right to food issues:

1. The community's concern was about access to food—access to fishing and the food that fishing had historically provided them, and/or to a livelihood, income from which would enable them to meet their food needs;
2. The factor giving rise to the concern with regard to access to food was the threat of eviction from coastal areas and land, either by the municipal government or the hotel owners, thereby depriving the community of their direct access to food and to their livelihood;
3. These factors point to a potential government failure either to respect the community's right to food, or to protect it from interference by a third party—depending upon how the eviction might occur.

If the situation of concern raises a right to food issue, then what?

If, based on this preliminary assessment, it appears that the situation raises a right to food issue or issues, it would then be wise to dig more deeply into the information already gathered, and perhaps pull together some additional information, about the right to food. This will facilitate a deeper analysis—both with regard to the fact situation, and later on, with regard to any findings from the related budget work—about the government's compliance or failure to comply with its right to food obligations.

☑ *What does the national law say about the right to food?*[13]

Are there provisions in the national constitution that guarantee the right to food? How do these relate to the issue? Are there specific laws and policies on the right to food? What do they say? How do they relate to the issue?

Understanding the relevant national constitutional provisions, laws and policies will strengthen analysis of the issue of concern, and also later enable the organization or institution to refer to appropriate national standards in discussions with government officials and/or in advocacy.

☑ *What international and regional treaties has the government ratified (or acceded to)?*

What do these treaties say about the right to food? How do specific articles in these treaties relate to the issue of concern?

Provisions in international and regional human rights treaties provide an important overall rights framework. National constitutional provisions, policies and laws should be in line with commitments made by the government at the international level. These guarantees may also be stronger or more detailed than those provided in the national constitution and laws, and if they are, could add strength to the analysis, aid in framing the related claim and in developing any advocacy message.

The right to food is part of the right to an adequate standard of living, enshrined in Article 25 of the Universal Declaration of Human Rights and in many international treaties. The most relevant such treaty is the International Covenant on Economic, Social and Cultural Rights (ICESCR). The Committee on Economic, Social and Cultural Rights (CESCR) is the international body charged with the responsibility for monitoring implementation of the treaty. The Committee on occasion develops and adopts 'General Comments,' some of which are designed to shed light on the meaning of specific rights. The Committee has issued a General Comment on the meaning of the right to food, General Comment 12.[14]

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13 Of relevance here is Guideline 7 on 'Legal framework' in the Right to Food Guidelines.

14 For General Comment 12, see References.

BOX 7. Key international standards related to the right to food

These standards can be very helpful in analyzing a situation, because they aid in fleshing out the meaning of the right to food and what a government should do to realize that right. Fuller information on international standards is available in some of the materials listed in References.

- *International Covenant on Economic, Social and Cultural Rights, Article 11:*
  1. The States parties to the present Covenant recognize the right of everyone to an adequate standard of living for himself and his family, including adequate food …
  2. The States Parties to the present Covenant, recognizing the fundamental right of everyone to be free from hunger, shall take, individually and through international cooperation, the measures, including specific programmes, which are needed:
     a) To improve methods of production, conservation and distribution of food by making full use of technical and scientific knowledge, by disseminating knowledge of the principles of nutrition and by developing or reforming agrarian systems …
     b) … to ensure an equitable distribution of world food supplies in relation to need.
- *Convention on the Rights of the Child, Articles 24 and 27*
- *Convention on the Elimination of All Forms of Discrimination against Women, Article 12.2(g)*
- *Relevant documents from international conferences:*
  - Rome Declaration on World Food Security and World Food Summit Plan of Action (1996)
  - Declaration of the World Food Summit: Five years later (2002)
  - Millennium Development Goal 1 (eradicate hunger)

- *General Comment 12 (1999): principal elements*
  - The right to food implies 1) the availability of food in sufficient quantity and quality to satisfy the dietary needs of all individuals in a form that is culturally acceptable; and b) the accessibility of food in ways that are sustainable and do not interfere with the enjoyment of other human rights. (para. 8)
  - Accessibility encompasses both economic and physical accessibility:
    Economic accessibility implies that the personal or household costs associated with acquisition of food for an adequate diet should be at a level such that the satisfaction of other basic needs is not compromised.
    Physical accessibility implies that adequate food must be accessible to everyone, including physically vulnerable individuals, as well as victims of natural disaster and armed conflicts. (para. 13)
  - The minimum core obligation related to the right to food: Requires governments to provide access to the minimum essential food which is sufficient, nutritionally adequate and safe, to ensure individuals' freedom from hunger. (para. 14)

BOX 7. Key international standards related to the right to food - CONT.

- *FAO's Voluntary Guidelines to support the progressive realization of the right to adequate food in the context of national food security (2004)*

  The Voluntary Guidelines (generally referred to as the Right to Food Guidelines) were developed by governments, and while not legally binding on States, States are encouraged to apply them in developing their strategies, policies, programmes and activities.

  The Right to Food Guidelines touch on a very broad range of issues. They provide guidance on how governments can best create an enabling environment, provide assistance and ensure accountability related to the right to food. In this area, the Right to Food Guidelines address, among other topics:

  - Democracy, good governance, human rights, and the rule of law
  - Economic development policies and market systems
  - Institutions and legal framework
  - Access to resources and assets, including labour, land, water, and services
  - Food safety and consumer protection as well as nutrition
  - Support for vulnerable groups and safety nets
  - Monitoring, indicators and benchmarks
  - National financial resources

  The Right to Food Guidelines also propose international measures, actions and commitments, which touch on, among other topics:

  - The role of the international community
  - International trade and external debt
  - Official development assistance and food aid
  - Partnerships with NGOs, CSOs and the private sector

☑ *What specific government obligation(s) appear to be at issue?*

Reference has already been made to the government's human rights obligations. These obligations relate specifically to commitments made by States that have ratified the relevant international treaties. If the assessment undertaken thus far points to a right to food issue, then it is time to analyze these obligations more closely. This would be an appropriate point at which to review Annex 1 on 'Governments' Human Rights Obligations.' Which obligation or obligations appear to apply to the situation of concern?

Of additional help in identifying and understanding government obligations with respect to a right to food issue is the CESCR's General Comment 12 (GC12), because it provides extended explanations of how the different obligations may apply to a range of situations. Which paragraphs in GC12 appear to be relevant to the situation of concern?

The Right to Food Guidelines are also useful, as they identify what governments can and should do in various spheres to realize the right to food. Do the Guidelines have something to say about what the government should be doing with regard to issue that the organization or institution has identified?

Both General Comment 12 and the Right to Food Guidelines are potentially invaluable in informing and directing analyses of fact situations, but also, because of their authoritative status, providing legitimacy to discussions with government officials and in advocacy about a situation of concern. Full citations for both are provided in References.

BOX 8. In-depth information related to the Manocmanoc situation

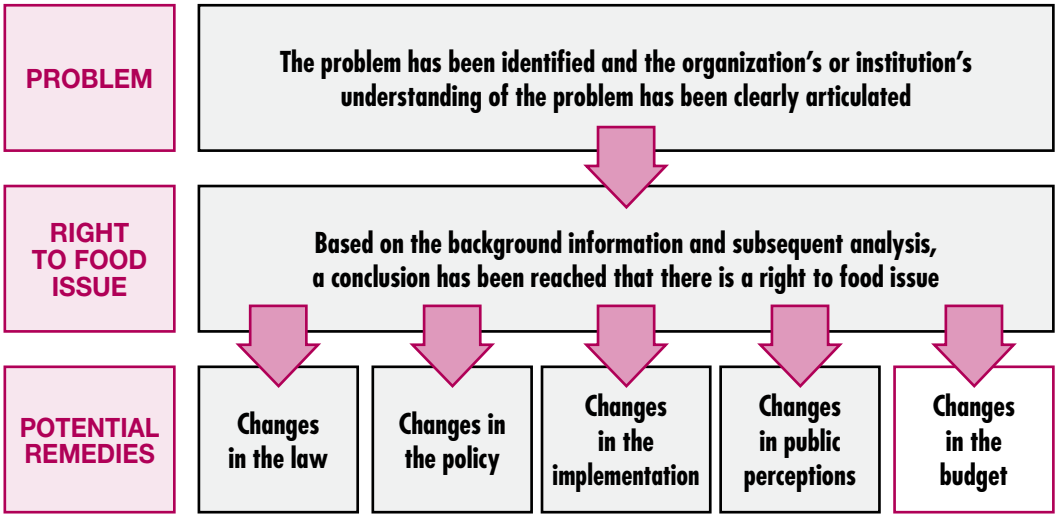
1. There is no constitutional provision in the Philippines explicitly guaranteeing the right to food. Among state policies in the Constitution, however, Section 9 says that 'the State shall promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all.' Section 10 reads: 'The State shall promote social justice in all phases of national development.'
2. The Philippine Government has ratified both the ICESCR and the Convention on the Rights of the Child (CRC), whose relevant articles (cited above) apply to the situation of concern.
3. In Box 6 on the Manocmanoc situation, it was mentioned that the relevant obligations appear to be those of respect and protect. While several paragraphs in General Comment 12 could also be useful for this case, of particular relevance is paragraph 15. In the Right to Food Guidelines, among the several guidelines that are potentially pertinent are 2.5, which talks about the need for a sound fisheries policy, and 8.1, which says that States should facilitate secure access and utilization of resources that are important to people's livelihoods.

STEP 4: IS THERE A SIGNIFICANT BUDGET DIMENSION TO THE CASE?

One way to rephrase this question would be: Is the government's budget a determining cause of the right to food problem being addressed? If changing the budget will not help remedy the situation, then there is no need to do budget work.

Perhaps it would be useful to look at this diagramme:

Figure 5. Can budget work help?



Only if it is realistic to include changes in the government's budget on such a list of potential remedies for the situation should an organization or institution consider using budget work. There is a saying: 'If all you have is a hammer, everything looks like a nail.' Budget analysis or budget work is a tool, but it should not be treated like this proverbial hammer. It should not be, nor should it be thought of as, the only (or necessarily most appropriate) tool in an organization's or institution's analytical toolbox.

Learning about and using budget work can require significant commitments of time and personnel. There is little point in pursuing the work if, with regard to the problem being addressed, changing the budget (whether revenue, allocations or expenditures) will not allow for a significant improvement in the situation. Thus, at this point in the analysis, it is essential to ask: Has the government's budget played a significant role in creating the problem? Only if it is possible, with reasonable certainty, to answer 'yes' to that question should an organization or institution proceed to include budget work in its action plan.

BOX 9. Budget dimensions of the Manocmanoc situation

Having consulted the fisher community of Manocmanoc and learned of their concerns about eviction, ESCR Asia gathered a significant amount of background information. They concluded that they were, indeed, facing a right to food issue. And so, next: Where was the significant budget dimension to the problem? They concluded that, as the problem was stated (eviction and loss of livelihood), there was, in fact, no such significant budget factor in the problem at that point. It appeared instead that a more effective remedy to address the situation would be a change in government practices with regard to prioritizing tourism development to the detriment of the livelihood of fisherfolk communities.

What was the reason for presenting the Manocmanoc case when, in the end, budget work turned out not to be a useful tool to address the fisherfolk's situation? It was presented to stress a point, which is that it is often not possible at the outset of research on a case to know if and how the government's budget plays a role. It may be necessary to gather the background information already discussed, and analyze it in light of right to food commitments, before being able to say with any certainty that modifications in the government's budget would or would not provide a significant remedy in the situation.

To understand, however, how the proposed thinking process *can* lead an organization or institution to actually pursue budget work, consider the following case from Guatemala. It is not provided with as much detail as was the Philippines case, but it does illustrate the value of following Steps 1-3 as well as the importance of the iterative process mentioned in the Introduction.

BOX 10. Hunger and malnutrition in Guatemala

The *Centro Internacional para Investigaciones en Derechos Humanos (*CIIDH) has worked for several years with indigenous communities in different regions of Guatemala. As a result of this work and related research, CIIDH was aware that hunger and malnutrition were problems plaguing substantial segments of the communities.

The organization had in previous work researched and analyzed a lot of background information, including materials on local government systems and decision-making processes, the budget process and actors, Guatemala's ratification of various human rights treaties, the national food and nutritional security policy, and the governmental institutions charged with implementing and monitoring implementation of this policy.

BOX 10. Hunger and malnutrition in Guatemala - CONT.

Because access to food was a significant problem among indigenous communities, CIIDH concluded that what they were addressing was a right to food issue (or issues). In addition, government programmes appeared to fall short in addressing the scope of the problem.

This pointed to questions about the government's compliance with its obligation to fulfil (facilitate) the right to food. Moreover, because according to government data hunger and malnutrition were unevenly experienced in the country, CIIDH believed that discrimination in the implementation of these programmes—to the detriment of indigenous people—could also be a factor in the hunger experienced by indigenous communities in the country.

In other words, CIIDH restated their initial problem—hunger among indigenous peoples in the country—and started the cycle again, this time with a more narrowly defined issue, the VLE programme. They then had to work only with the related background information, more specific right to food provisions, and so on.

CIIDH concluded that the government's budget, which was basic to realization of any of these government programmes, was a significant element to be examined in the quest to determine the causes of the hunger.

With this last conclusion, CIIDH had done a 'once around' in the cycle illustrated in Figure 4 (page 14). However, their conclusion left the organization without a clear idea of how to proceed. The problem, as stated, was too broad to enable them to make an impact. They thus decided to narrow their focus and work on one piece at a time. In reviewing the various government food and agriculture programmes, CIIDH decided to look more closely at the *Vaso de Leche Escolar* (VLE) (glass of milk) programme, which was designed to provide a nutritional supplement to school children, particularly those who were most food-insecure, through providing them with a glass of milk each day.

Having gone through the steps illustrated in Figure 4 (page 14) and come to this point of the chapter, an organization or institution will have:

- ☑ defined its issue of concern (at least once, and perhaps might even have revisited it and restated it as a result of following an iterative process);
- ☑ gathered and reviewed related background information;
- ☑ identified its right to food issue (at least once); and
- ☑ articulated the relationship between that issue and the government's budget, and determined that the budget has been a significant factor in the situation.

Before moving on to budget work, it would be wise at this point for an organization or institution to critically review its research and findings to date. This could perhaps be done through a reference group of individuals within the organization or institution, or from colleague organizations or institutions, who would be willing to act as 'devil's advocate.' The group would help test the research and findings through considering such questions as: Has the organization focused on the right issue? Have all the necessary supporting materials/documentation been collected and reviewed? How would the government counter the findings thus far? What are the holes in the information? Are there shortcomings in the analysis? If certain information is lacking or it has been impossible to undertake certain analyses, has the organization or institution stated clearly what information is missing and why (e.g. access problems)? What analysis has not been done, and why?

Having gone through this process, it is almost time to do the budget work, but first…

ORGANIZATIONAL CAPACITY AND BUDGET WORK

Before moving on to Chapter 2 and budget work, it would be useful to spend a bit of time talking about organizational capacity. This could have been discussed earlier in the guide, as it was relevant right from the start, just as it will be relevant throughout Chapters 2 and 3. However, this is also a logical place to bring attention to it, because before deciding on the type of budget work to pursue, it is essential for an organization or institution to reflect on its own capacities.

Budget work has been undertaken by a wide range of organizations, many of whom started the work simply because they felt moved or outraged by a situation they had learned about. They began without carefully assessing their capacities, and many have done good work. In other words, the lack of certain skills and capacities need not be a complete deterrent. If the work is important, then the challenge is to figure out a way to make it happen!

Normally, however, an organization or institution can be more effective if it first reflects on its capacities to do the work it contemplates, and plans for that work with identified strengths and weaknesses in mind. The following points are made to aid in that reflection.

Firstly, to do human rights budget work, it is not always essential for one organization or institution to have all the necessary knowledge and skills within its own staff. If it does not have everything it needs to do the work, there may be partner organizations or institutions (or potential partners) who can help fill in the gaps and who should be invited to work in a coalition with the organization.

It is not by chance that coalition work is mentioned first. The ability to work in coalitions can be an invaluable asset for an organization or institution contemplating human rights budget work, as that work has many dimensions and

relies on a complex set of knowledge, skills and contacts. Groups in a coalition can each contribute to the diverse range of capabilities needed for the task at hand. An organization that works closely with communities, for example, is in a good position to identify right to food problems of the community and assess the impact of government food programmes. This same organization, however, may not have the experience and capacity to work with government ministries. If there is a need for changes in a government policy or in budget lines in order to improve the community's access to food, then having partners with experience working with government agencies can be a real plus.

Legislators or government institutions concerned about the right to food may also find their work strengthened through involvement in formal or informal coalitions with other bodies in government or with CSOs. Few legislators or government human rights commissions, for example, have ready access to budget analysis capabilities, and may need to rely on other bodies or organizations to do that work.

In addition to the capacity to work in coalition, other capabilities have implications for an organization's or institution's budget work. Here is a descriptive checklist, which would be worthwhile reviewing.

- *At what level of government does the organization or institution normally work (i.e. national, state/provincial and/or local)?* Budget work can take place at the national level (for example, looking at the national budget), at the state or provincial level, and at the local level, within communities. The capability to do specific types of budget work will often vary with the particular level at which an organization or institution has experience working. While an organization that works within a community, for example, may need to know about specific food- or agriculture-related allocations in the national budget, it may not have the capacity to determine the amount due to its local government, and, if that amount has not successfully reached there, what happened to it. At the same time a community-based organization is the logical group to take on tracking of local government expenditures. Thus, one factor that will influence a strategy for doing budget work is the level at which an organization or institution has experience working.

  Remember, though, that even if an organization or institution works primarily at the national level, it can get involved in budget work that involves communities by collaborating with community-based organizations or through other connections it has developed in those communities. And vice versa: community organizations can develop the working relationships necessary, for example, to get fuller access to national budget information, or to help them track funds as they flow from the national level, through the provincial or state level, to the locality. Indeed, effective budget work often depends on developing and maintaining collaborative relationships with organizations that can access and analyze information at different levels of government. An example of this type of collaboration is reflected in the VLE case in Guatemala.

- *Has the organization or institution developed access to government ministries, departments and agencies?* It will probably need such access to secure information about the budget, government policies and plans, relevant statistics and so on. If it works at the local level, it will need comparable access to local authorities. Such access can also be useful in enabling an organization to influence a ministry or department's budget, urge changes in policies, affect local government expenditure practices, etc. Does the organization or institution regularly engage with ministries or departments of the government? Local authorities? What is the nature of its relationships?

- *How much does the organization or institution know about economic and social rights in general, and the right to food in particular?* Most (although not all) human rights budget work focuses on issues related to economic and social rights, which means that it is important to have a solid understanding of those rights. Knowledge of those rights and the related government obligations will help define the sorts of information to be gathered, the type of budget analysis to undertake, as well as how most effectively to present findings. Does an organization have a solid grasp of economic and social rights standards in general and of standards related to the right to food in particular? Does it currently research and document abuses of the right to food? If it does not currently focus on that right, who might be a helpful partner organization?

- *Does the organization or institution have a capacity for socio-economic research/analysis?* Certain types of budget work (for example, undertaking socio-economic analyses of the government's budget) require skills in statistical analysis and complex budget analysis. Does the organization or institution itself have the capacity to do statistical analysis, or can it secure the necessary assistance from one of its coalition partners? Who on the staff knows budget analysis? If no one, does the organization or institution have access to individuals in other organizations or institutions with the relevant expertise?

When assessing an organization's or institution's capacities, it is also important to factor in the external environment, as that will certainly affect its ability to do different types of human rights budget work. Consider:

- *The openness and responsiveness of government:* This issue is a bit different from access to government ministries or departments that an organization may have worked to develop. It has to do with the political environment in more general terms. Any individual organization's or institution's capacity to do budget work is significantly affected by the degree of openness of the government. Are government ministries accessible to civil society, or to human rights commissions? Are legislators accessible, and are they responsive to their constituents? Is the judicial system fair and efficient?

- *The availability of government information:* One of the principal challenges facing organizations or individual trying to analyze a government's budget is securing the necessary information, whether of the budget itself, policy documents, information on plans and programmes, demographic information, and so on. Is there a Freedom of Information law that guarantees access to government information? Is the law respected? What type of budget information is easy to get? What is more difficult?[15]

- *Citizen participation in the budget:* Does the government facilitate the participation of civil society and individuals in the various stages of the budget process? Knowing the extent to which it can have a voice in the formulation, enactment and implementation of the budget will help an organization or institution shape its research and advocacy strategy.

- *Civil society budget work:* Are there civil society organizations already doing budget work in the country? If so, what kind of work have they done? Are there examples of successful budget campaigns by civil society? What have they managed to do—and how? Such individuals and organizations can be key resources for anyone, whether a legislator, a government institution or civil society group, seeking to do budget work.

BOX 11. CIIDH's capacities to do budget work on the right to food

- *CIIDH is unusual among civil society groups in Guatemala (and elsewhere) in having staff in house who are knowledgeable about government budgets, socio-economic research and analysis, as well as economic and social rights, including the right to food. This combined capacity has opened up possibilities for ground-breaking work on economic and social rights.*
- *The organization works on national policies and laws, as well as the national budget, but has also provided support to communities in specific localities affected by the internal armed conflict. This support work has focused on violations of civil and political rights. However, CIIDH was able to rely on these pre-existing contacts in investigating the situation in communities with regard to the VLE.*
- *Access to information is a challenge in Guatemala. Over the years, CIIDH has identified which information is more difficult to access, and has established relationships with legislators, who provide CIIDH with some of the information they need, but cannot otherwise get. It also has contacts with technical personnel in relevant ministries.*

15 Earlier reference was made to IBP's Open Budget Index (OBI), which has gathered a lot of very useful information about the transparency of budget processes and availability of budget information in different countries. (http://www.openbudgetindex.org).

BOX 11. CIIDH's capacities to do budget work on the right to food - CONT.

These individuals have more ready access to information that is supposed to be publicly available, but which, in reality, is very hard for civil society organizations to access.

- *In 2007 Guatemala experienced a change in government. The new Vice Minister of Finance (who had previously worked with CIIDH) has succeeded to a certain extent in opening up information channels for civil society, and is working to make the budget process more transparent. These changes have somewhat facilitated CIIDH's research;*
- *CIIDH works with a range of other civil society groups. It sees itself as a research organization that supports the demands on government from social movements and civil society through providing them with financial information. It works through two coalitions: the* Colectivo de Organizaciones Sociales *(Collective of Social Organizations), which pushes for implementation of the Peace Agreements, particularly related to the reform of social policies; and the* Convergencia por los Derechos Humanos *(Human Rights Convergence), which works for the respect of the rule of law, particularly with regard to civil and political rights.*

CHAPTER 2. ANALYZING THE GOVERNMENT'S BUDGET

INTRODUCTION

Chapter 2 assumes that an organization or institution has gone through the steps in Chapter 1 and has decided that the government's budget is a significant factor in the right to food issue it is addressing, and that a change in the budget—whether in revenues, allocations, expenditures or the impact of the expenditures—is likely to result in a significant improvement in the right to food issue that is of concern.

Chapter 2 discusses the four next steps in the overall process set out in the Introduction. Steps 5 to 8 are:

5. Stating clearly the organization's or institution's assumptions about the relationship of the government's budget to the right to food problem, and what it anticipates being able to determine through its budget work (i.e. its hypothesis).

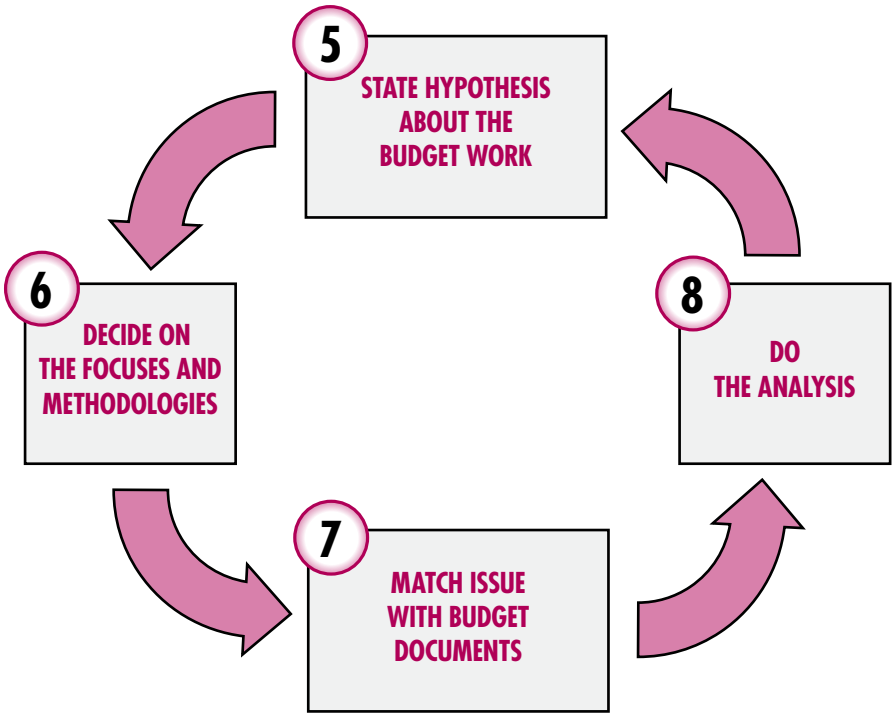
6. Deciding on the focuses of the budget work, as well as the methodologies to be used.

7. Matching the budget issue with relevant budget documents.

8. Doing the analysis.

Here is an illustration, which is similar to Figure 4 in Chapter 1. Steps 5 to 8 can also usefully be undertaken in an iterative manner.

Figure 6. The next four steps — analyzing the government's budget



By the time an organization or institution completes Step 8, i.e. when it has completed its analysis, it should be able either to confirm, reject or modify the hypothesis articulated in Step 5. If the analysis does not support the hypothesis, but the organization or institution still considers the government's budget to be significant to its problem, then it may want to restate its hypothesis (by returning to Step 5), and, having done so, as needed go through one or more of the remaining steps (Steps 6 to 8). In other words, pursue an iterative process.

STEP 5: ARTICULATING THE ORGANIZATION'S OR INSTITUTION'S HYPOTHESIS

The hypothesis is the organization's or institution's initial assumptions about the relationship of the government's budget to the right to food problem, and what it anticipates being able to determine through its budget work. Questions that might help in formulating a hypothesis are:

- 'Where' is the government budget in the right to food problem; i.e. what specific role does the government budget play in the problem?
- What is wrong with the way the budget has been raised, allocated or spent that has helped create the problem? It is important to remember that a human rights problem can be rooted not only in a government's action, but in its inaction.
- At what point or points in the budget process (formulation, enactment, expenditure, audit) does the problem arise?
- At what level of the government's budget structure does the problem arise (national, state or provincial, or local level)?
- What would the government need to do with regard to the budget to help ameliorate the problem?

BOX 12. The Glass of Milk (VLE) programme in Guatemala: CIIDH's hypothesis

Having narrowed its right to food problem down to the Glass of Milk (Vaso de Leche Escolar, VLE) programme, CIIDH formulated the hypothesis that would direct its budget work:

> *The VLE programme could have a positive impact on the enjoyment of the right to food in Guatemala, by enabling children who are at risk of malnutrition to have access to a nutritious drink each school day. However, the programme has not met its potential because of weakness, not in its conception, but in its implementation.*

CIIDH hoped, through its budget analysis, to be able to pinpoint the specific reasons for the weakness.

STEP 6: DECIDING ON THE FOCUSES AND METHODOLOGIES OF THE BUDGET WORK

In this context 'focuses of the budget work' means:

- Will the organization or institution be looking primarily at what is happening at the national level, or will it probably focus more on the local level, or something in between (state or provincial)?

- Is the concern principally with how the government raises its revenues? Or is the greater concern with allocations in the budget, or with how the allocations are spent (expenditures)? It might be desirable or necessary to focus on more than one of these areas.

In this context, 'methodologies' mean the type of budget work an organization or institution decides to pursue. A few examples are:

- analyzing figures in the government's budget, for one or more years, by socio-economic analysis (class, sex, ethnic group, etc.) or by sector (health, education, etc.);

- comparing expenditures against allocations, looking not only at the budget, but also at monthly or quarterly budget reports produced by the government, or the audit report at year's end;

- undertaking independent tracking of government expenditures, with or without community participation; or

- assessing the impact of government expenditures related to specific programmes on the intended beneficiaries' enjoyment of the right to food.

The focus of the work and the methodologies to be used will be determined by the nature of the right to food issues being addressed, what the organization or institution wants to achieve through the intervention or advocacy, its organizational or institutional capacities, and the external environment within which it works (which, as was noted earlier, can have a significant effect on capacities).

If, for example, the concern is about inadequate coverage of the school feeding programme in a district and the organization or institution wants to see improved coverage, it will probably want to limit its focus to the local level, and look at how the funds for the programme are being spent (expenditures). Perhaps this will involve it in analyzing the local government's procurement practices; i.e. how are contracts being awarded to businesses to supply the food? Who is getting the contracts, and why?[16] Or perhaps parents have expressed concern to the organization together

16 For more information on how to monitor government procurement practices, see Ramkumar, *Our money, Our responsibility.* See References.

with an interest in trying to do something, so the organization wants to involve them in developing a 'report card' on the programme, one that will lead to a more detailed picture of what the problems with the programme are, and which are more troubling.[17]

Or alternatively: Suppose the organization or institution works at the national level on a specific issue such as land reform. The principal documents of the government's budget are available on the Web. It has some good contacts within the government and can get data on land ownership and land use. It also has an in-house capacity to do budget and data analysis. Given these favourable factors, the organization is in a good position to be able to analyze allocations in the Agriculture Ministry's budget, together with data on the geographical and *per capita* distributions of those allocations, to assess the equity among provinces of allocations provided for land acquisition and distribution. (Depending upon the problem, it may then want to work in coalition with organizations at the provinces level, to ensure that funds that might be equitably distributed among the provincial are spent within the provinces in a way that benefits the landless and not the large landowners.)

Box 13 provides a real life example.

BOX 13. Agricultural extension services to subsistence farmers in Uganda

The Uganda Debt Network (UDN) and ActionAid International–Uganda (AAI–Uganda) worked together to analyze the implementation and impact of the National Agricultural Advisory Services (NAADS) programme through which the government supports the provision of advisory services to improve agricultural productivity in the country. The government has a Plan for the Modernization of Agriculture (PMA), of which NAADS is a part. Both the PMA and NAADS, in aiming to increase agricultural productivity, are intended to enhance people's access, directly or indirectly, to food. In other words, to enhance people's enjoyment of their right to food.

The emphasis in the PMA is on achieving food security through the market; in other words, it is based on the assumption that as people become involved in commercial enterprises, they will earn the income necessary to realize their right to food. NAADS is funded in significant part from the central government budget, and allocations to districts are made in proportion to the population in the district. However, funding is provided to districts only on a matching fund basis, as follows: A district government must allocate 5 percent of its budget to the NAADS programme, as must each of the sub-counties in the district, before the central government will release the NAADS funds it has allocated for the district. In addition, NAADS funds are not available to individual farmers, but only to groups of farmers who have organized a joint project

17 For more information on citizen report cards, see Ramkumar, *Our money, Our responsibility.*

BOX 13. Agricultural extension services to subsistence farmers in Uganda - CONT

through which they can apply for NAADS support. Their applications for support must be accompanied by a fee, and farmers' fees together also must comprise 2 percent of the sub-county's NAADS budget before the NAADS funds are released by the central government.

UDN and AAI–Uganda were concerned about the access to NAADS of poorer sub-counties and of subsistence farmers. How was their right to food being taken into account in the design and implementation of NAADS?

Both UDN and AAI–Uganda work at the national level and also have experience in and capacity to work in particular communities around the country. AAI–Uganda has a programme on the right to food, while UDN has extensive experience analyzing the government's budget as well as working with specific communities to monitor budget expenditures.

Because of the nature of NAADS, together with their combined knowledge and skills, the two organizations decided to do a survey of farmers and farmers' groups, to assess their satisfaction with the NAADS services as well as the impact of NAADS expenditures on agricultural productivity. They also agreed to look at the revenue side, to evaluate the impact of the matching funds and fee requirements on the access of farmers' groups in different counties to NAADS services.

STEP 7: MATCHING THE ISSUE WITH THE RELEVANT BUDGET DOCUMENTS

Step 2 (discussed in Chapter 1) involved an organization's pulling together a lot of background material, which probably included some budget information. However, once an organization or institution has decided upon its specific focuses and methodologies, as suggested in Step 6, it will probably need to dig deeper and find more budget and related documents, ones that are particularly useful for the focuses and methodologies decided upon. Table 1 lists some of the different types of documents that may be useful, depending upon the level at which an organization or institution is going to work, and whether it will focus on revenue, allocations, expenditures or the audit.[18]

18 For more detail on budget documents, see http://www.openbudgetindex.org/OpenBudgetQuestionnaireGuide2005.pdf , pp. 6–8, and http://www.oecd.org/dataoecd/33/13/1905258.pdf.

Table 1. Sources for budget documents

TYPE OF DOCUMENT BY LEVEL OF GOVERNMENT	TYPICAL CONTENT	SOURCE
	NATIONAL LEVEL	
Poverty reduction strategy paper (PRSP)	Plans and policies for fostering growth and reducing poverty over 3-year periods. Includes information about macro-economic, structure and social policies.	Ministry of Finance World Bank
Pre-budget statement	Sets out the parameters within which the Executive will form its budget proposal.	Ministry of Finance
Executive's budget proposal	A comprehensive statement of government finances, including spending, revenues, deficit or surplus, and debt.	Ministry of Finance Legislature
Supporting documents	Documents released with the budget, such as economic surveys.	Ministry of Finance
Extra-budgetary funds	Funds typically supported by earmarked revenue, whether from internal or external (e.g. donor) sources. Revenue and expenditures are recorded separately from the budget.[19]	Ministry of Finance
Mid-Term Expenditure Framework (MTEF)	Typically covers a three-year period; attempts to link plans, policies and budgets.	Ministry of Finance World Bank
Enacted budget	Budget as enacted after legislative debate on the Executive's budget.	Legislature
In-year reports	Monthly reports or quarterly reports on revenues and expenditures.	Ministry of Finance Other ministries and agencies
Mid-year review/report	Comprehensive update on the implementation of the budget, including review of economic assumptions.	Ministry of Finance
Year-end report	Reports on expenditures by end of year. Typically contains more detailed information than the auditor's report.	Ministry of Finance Other ministries and agencies
Auditor's report	Report issued by the country's Supreme Audit Institution attesting to soundness of the government's year-end final accounts.	Supreme Audit Institution
Sector-specific policy and planning papers	Policy papers articulate vision, goals and objectives for government investment in sector. Plans tend to include more timelines, benchmarks and indicators.	Ministry of specific sector
Government statistics	These include census data, performance indicators, benchmarks, etc. Statistics, particularly disaggregated statistics, can be very important for making sense of budget data. The statistics a researcher needs will depend upon the case she is working on.	Statistics office or department Specific ministries or departments

19 In some countries, for instance, large pension or social security programmes can be set up as extra-budgetary funds, where the revenues collected and the benefits paid out are recorded in a separate fund outside the budget. In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

Table 1. Sources for budget documents - CONT.

TYPE OF DOCUMENT BY LEVEL OF GOVERNMENT	TYPICAL CONTENT	SOURCE
STATE/PROVINCIAL/MUNICIPAL LEVEL		
Budgets	A statement of revenue and spending at the state/provincial or municipal level.	State/provincial or municipal finance office
Reports	Reports on revenue and expenditures.	State/provincial or municipal finance office
Audits	Report by auditor or audit institution reporting on the soundness of revenue and expenditure reports.	State/provincial or municipal auditor
VILLAGE LEVEL		
Accounts on expenditures	Listing of expenditures under different categories.	Office of village official

In looking for budget data, an organization or institution should be sure to look for all budget-related documents that may be relevant. It is also important to remember that because of the complexity of the right to food, depending upon the specific issue of concern, it may be necessary to look at the budgets of different ministries or departments. For example, supplementary food programmes may fall under the ministry of education (if the programmes are directed at students), the ministry of agriculture, the ministry of health, or even the ministry of social welfare.

It is essential for an organization or institution to be systematic, and as creative as pos–sible, to ensure that it identifies as many of the potentially relevant documents as it can.

BOX 14. Budget-related documents for the Uganda NAADS case study

The NAADS case study is described in Box 13. Here is a list of budget-related documents on which that case study relied:

- *The Budgets, Medium-Term Expenditure Framework in Uganda, and Annual Performance Reports 1997-2006.*
- *Approved Estimates of Revenue and Expenditures, Ministry of Finance, Planning and Economic Development, 2005/06 – 2007/08.*
- *Maputo Declaration on Agriculture and Food Security.*
- *Plan for the Modernization of Agriculture (PMA).*
- *NAADS Implementation Guidelines.*
- *NAADS budgets and reports.*

BOX 14. Budget-related documents for the Uganda NAADS case study - CONT.

- *Development Strategy and Investment Plan (2005/06 – 2007/08) of the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF).*
- *Ugandan Poverty Eradication Action Plan (PEAP) of 2004/2005.*
- *Ugandan Food and Nutrition Policy (UFNP) of 2003.*
- *Proposed National Food and Nutrition Strategy (NFNS) of 2005.*
- *Background Report on the Assessment of the Food and Nutrition Security Situation in Uganda (2004).*
- *District budgets and development plans.*
- *National Service Delivery Survey 2004.*
- *Extracts from 2002 population and housing census final results.*

A few additional thoughts on tracking down budget-related information:

- The absence of a budget figure that an organization needs may be important in itself. It may be that the government has failed to budget for a policy or programme that otherwise looks good on paper.

- When looking for budget information for a number of years, an organization or institution may find that budget lines have changed from year to year. This will put the burden on the organization to determine where the figures for a given programme are in each year. Similarly, the statistics that the government has collected may not be consistent from one year to the next. It may be necessary to consult with someone knowledgeable in handling statistics to know how to work with such incomplete data.

- What should an organization or institution do if it cannot get all the information it needs? If a civil society group is unable to access the necessary government-produced information through formal channels, it may want to check with legislators or government institutions that are sympathetic to its issues. They may be able to get a hold of documents that have been denied to the organization.
- There may also be others, such as academics, research institutes, the World Bank, other UN agencies or international NGOs, who have gathered or produced data and information that is relevant to the government's budget and the issue of concern. That information can be useful for comparison or supplementary purposes even in those fortunate situations where all the relevant government information is available. It can be essential in the absence of government-provided data.

- If an organization or institution cannot get all of the government-produced information it wants, then it will need to use what it does have in creative ways. It may be able to do some useful analyses on the basis of information (e.g. surveys) that it has gathered itself or that is produced by others. If the government then challenges the validity of the organization's findings, that will be an opportunity to encourage the government to provide the necessary data to allow the organization to come up with more accurate findings.

STEP 8: DOING THE ANALYSIS

Doing budget analysis and work to better understand a government's compliance with its right to food obligations (or any human rights obligations) is often challenging. Legal standards related to the right to food can be quite complicated and the budget work itself may require careful focus on a lot of details and working with large sets of data. However, persevering with the work has the potential to provide an organization with some startling insights into the government's policies, programmes and budgets, as well as powerful evidence to bring to discussions with the government, and to help shape and support an organization's or institution's advocacy claims.

Experience has shown that the easiest way to approach government budgets when an organization or institution has a human rights concern in mind is to focus on the government's obligations with respect to the particular right or rights.[20] What is the government supposed to do to help realize the right, and is it doing what it is supposed to do (what it is obligated to do) in the way that it is developing and implementing the budget? This is the fundamental question in human rights budget work.

It is also important to remember that one situation or case can involve several different concerns related to the government's international (or national) human rights obligations. For example, one aspect of a case may involve failure of the obligation to *respect* enjoyment of the right to food, while another aspect points to a failure to *progressively achieve* enjoyment of the right. It can be complicated in itself to sort out the different failures. At the same time not all of these failures may have a relationship to the budget. What are the apparent failures, and which of them are related to the government's budget in a significant way?

In addition, the nature of the government's obligations may vary depending upon whether an organization or institution is analyzing its case using national law or provisions in international human rights treaties. While some of the obligations in national and international law will be similar (e.g. most national constitutions guarantee equality and non-discrimination, as do international treaties), others may vary (the international obligation to use the 'maximum of available resources'

20 It may be useful at this point to review the information about a government's human rights obligations under international law that is set out in Annex 1.

to advance enjoyment of a right may not have its counterpart in national law). Identifying the specific human rights obligations relevant to a case not only highlights the government's legal obligations, but also points an organization towards one or another type of budget analysis or budget work, as will become clearer in the sections, below.

Because this guide is directed to audiences in different countries, it uses international human rights obligations in the analyses in the following pages. If, however, an organization or institution is using its national constitution and laws in analyzing a case, it will need to extrapolate from the thinking set out below, as applicable to its own case and context.

The following pages focus, in turn, on government revenues, allocations, expenditures, and the impact of the government's budget. None of the sections is comprehensive in its treatment of relevant human rights obligations. Instead, priority is given to obligations that are likely to be more commonly encountered in doing budget work on the right to food.

Brief suggestions are provided for a methodology or methodologies that may be useful in assessing the budget in regard to the identified problem. The methodologies are generally not set out in detail. In some cases, reference is made to other publications that contain further discussion. Annex 2 also includes short descriptions of specific analytical tools frequently used in budget work. However, none of these descriptions on its own will fully equip an organization or institution to do the necessary analysis. If it does not have budget analysis knowledge and skills 'in house,' this is where the capacities of other organizations or institutions in a coalition can be essential.

BOX 15. Obligations of conduct and obligations of result*

Analyzing budget allocations or assessing expenditures to determine compliance with right to food obligations will generally produce findings that only highlight *potential* or *likely* problems, as there normally is little hard evidence at the time allocations or expenditures are made as to the actual impact of the allocations and expenditures on people's access to food. Failure to properly allocate funds in line with right to food requirements or to spend money in line with appropriate allocations thus points principally to a failure of the government to comply with its 'obligation of conduct'.

However, even if the government allocates and spends its funds in line with right to food requirements, it is unlikely to be clear at the time of allocation or expenditure whether it has complied with its 'obligation of result'. A government may, for example, have increased funds for a school feeding programme over the course of a few years, and more subsidized lunches may have been purchased or produced (the 'output').

* Short explanations of the obligations of conduct and result are available in Annex 1.

BOX 15. Obligations of conduct and obligations of result - CONT.

However, in the context of the right to food, the ultimate goal (the desired 'outcome') of government spending should be increased access to food by all students, particularly those who are food insecure. Only an assessment of whether the students, particularly those who are food insecure, are, in fact, enjoying greater access to food as a result of the programme—which is evidence of the *impact* of the allocations and expenditures on people's access to food—will enable an organization/institution to draw conclusions about the government's compliance with its 'obligation of result'.

Step 8 - Section 1: Analyzing a government's revenues in light of its right to food obligations

Governments raise their revenue from a wide variety of sources. Taxes are the most common, and these come in many forms: income taxes, property taxes, sales taxes, value-added taxes, tariffs, etc. For some countries natural resource extraction and public enterprises are important sources of revenue; for others, grants from donors. Fees on government services (for example, for access to health services or, as in the NAADS case, for access to agricultural support services) are a further form of revenue.[21]

How a government raises its revenue is not rights neutral. It has to raise revenues in amounts, from sources, and through formulas and processes all of which are responsive to its human rights obligations—and, in this case, to its obligations to advance the right to food.

While most government revenue is typically raised at the national level, some is raised at the state, provincial or local level. Where provincial or local revenue is relevant to an organization's or institution's issue of concern, that revenue would also need to be assessed for its human rights implications. Governmental bodies at all levels are responsible for meeting a government's human rights obligations.

Here are three hypothetical cases where government revenue decisions may result in the government's failure to comply with a human rights obligation. An analysis of revenue in the NAADS case follows.

- *A government decides to increase revenue by imposing a value-added tax (VAT)[22] on some basic food items*. Most governments do not impose VAT on such

21 For more information on government revenue (and revenue analysis), see Joel Friedman, *A Guide to Tax Work for NGOs*. See References.

22 A value-added tax on goods is imposed by a government at each stage of the production process, rather than when goods are sold at the retail level (which would be a sales tax). Governments like VAT, because it is easier to administer than sales taxes, since there are fewer transactions on which to levy them. VAT and a sales tax are similar in that consumers end up paying both, although they may be more aware of paying one than the other.

items, because they recognize that the poor would be hit hardest by such a tax. This is because the poor use a greater share of their income for basic items, would thereby use a greater share of their income for such tax, and would have less money available to pay for other necessary food, clothing, housing, etc. Imposing VAT on basic food items would raise questions about a government's compliance with its obligation to *respect* the right to food, and also its obligation of *non-discrimination* (because VAT affects people differently on the basis of property and income).

- *Despite growth in a country's GDP (or national income), the government projects no increase in revenue*. A growth in GDP implies that there is more income in the society from which the government could draw revenue through taxation. In such a context, a failure by the government to increase revenue in step with the increasing income could be seen as a failure to 'use the maximum of available resources' (ICESCR Article 2(1)) to meet its right to food commitments.

  However, without more information, it is not possible to say with certainty that the government has failed to meet this obligation. For example, there may be fewer hungry people in the country as a result of the growing income, so less need for revenue to fund some food programmes. Or the government could be pursuing a strategy of not taxing increased income in order to encourage private investment, with the expectation that this would on its own increase well-being. However, in the absence of mitigating considerations, it is important to raise the question of whether, in failing to increase its revenues in the context of a growing GDP, the government is doing everything it reasonably can to secure funds it needs to enhance people's enjoyment of the right to food.

  Annex 2 includes brief descriptions of a number of common budget calculations. One formula mentioned there, which could be used in this context, calculates the government's budget (or revenue) as a share of the GDP. The calculation can provide insights into whether or not a government's revenue is increasing in step with growth in the GDP.

- *Despite donors' willingness to contribute more to specific programmes, the government does not accept the additional contributions, because the macro-economic strategy it is pursuing dictates a cap on government expenditures*. The impact of various macro-economic strategies on the enjoyment of economic and social rights has been explored very little in a systematic way. [23] At the same time these macro-economic strategies are the framework within which government budgets are developed, and they thus have an enormous impact on the size and shape of budgets.

  While the situation just described is stated in hypothetical terms, the NAADS case, in fact, provides a relevant example, as UDN and AAI–Uganda learned that donors were interested in directing more funding to NAADS, but the

23 One of the few in-depth studies that has been done is by Radhika Balakrishnan and Diane Elson, *Auditing economic policy in the light of obligations on economic and social rights*. See References.

BOX 16. The obligation of non-discrimination and government revenue – The case of NAADS (Uganda)

As was already mentioned in the earlier discussion of NAADS (Box 13), most of the funding directed to NAADS comes out of the national budget. A smaller share is provided by the district and sub-county governments through their allocating 5 percent of their respective budgets to the program. In addition, 2 percent of a sub-county's NAADS budget must be raised through fees charged to farmers wishing to access NAADS services. All three matching requirements must be satisfied before the national government will release the NAADS funding to the district and sub-counties.

Imposing matching requirements is not, in itself, a problem, and, in fact, it can be a means by which a national government, for example, stresses the importance of agriculture to all levels of the national economy. However, requiring that the fees paid by the farmers amount to 2 percent of a sub-county's NAADS budget before the national government will release NAADS funds does, in practice, raise questions about the government's compliance with its obligation of non-discrimination.

Through their survey, UDN and AAI–Uganda learned that the fee imposed on farmers' groups has proven to be too onerous for the poorest farmers, who are thereby excluded from the program. In addition to the disadvantage to individual farmers, certain districts suffer as well. This is because some districts (and sub-counties) in Uganda are wealthier than others, and farmers in the wealthier counties, as a whole, have less of a problem paying the fee. Where farmers are having difficulty paying the fee, the sub-county government will, in turn, have a more difficult time raising the 2 percent of its NAADS budget from fees, as required. If it fails to raise this 2 percent, the sub-county will not receive any NAADS funds. Thus it is not only the poorest farmers that are excluded from the program by the fee requirement, but, potentially, the poorest sub-counties.

NAADS is explicitly directed to 'economically active' farmers, which means, in effect, the less poor farmers, and in that light, the fee structure makes a certain sense. Indeed, if there were other advisory services available to the poorest farmers, ones that didn't depend upon payment of a fee, there would perhaps be no problem. However, NAADS is currently the only government advisory services program available to farmers in Uganda, and thus the fee, which is an obstacle to the participation of the poorest farmers and the poorest sub-counties, raises concerns that the government through this revenue structure is failing to comply with its obligation of non-discrimination.

government turned down the funding out of a concern that added funding would be inflationary. This highlights the need for those concerned about economic and social rights, including the right to food, to become more familiar with various macro-economic strategies, so as to be in a better position to assess the validity of judgments governments make about the impact of such strategies on the economy and budget.

Step 8 - Section 2: Analyzing budget allocations in light of right to food obligations

Budget allocations are a statement by a government of how it intends to spend funds available to it. They are a key indication of what the government considers to be priorities in real, as opposed to rhetorical, terms. Because human rights should be priorities for the government, the extent to which budget allocations actually prioritize human rights provides a good idea of the government's seriousness with regard to rights. (An even more accurate picture would be provided by government expenditures, which are addressed in Step 8 - Section 3).

It is worthwhile stressing at this point that problems apparent in a situation may not be due to the allocations in the government's budget, but rather may be rooted in the design of a policy or programme. Assessing whether a policy, programme or project in the way it is designed is likely to facilitate people's enjoyment of the right to food is often difficult without considerable research and analyses, and typically requires a solid knowledge of the context and situation which the policy, programme or project is intended to address. Examples of such analyses and understanding are reflected in the Guatemala and Uganda cases discussed in the next several pages.

Assuming, however, that it is the allocations that are a problem, where should an organization or institution look for the allocations relevant to its issue? If the issue is related to a specific project, the relevant allocation would probably be in one place in the budget (although probably in a disaggregated budget, that of the related department or agency, rather than in the central budget itself). However, if the concern is broader (such as agricultural support programmes), there may be relevant allocations in the budgets of a number of departments or even ministries. It is important to be careful and comprehensive in tracking down allocations relevant to an issue, and to keep in mind that different budget classifications will provide different information on allocations.[24]

Before moving to examples of allocations as they relate to specific obligations, it is worthwhile taking a moment to consider the obligation to fulfil (facilitate) the right to food, because this obligation will arise repeatedly in the examples. It would translate into the question: Is the government allocating funds in a way and in amounts that will probably facilitate people's enjoyment of their right to food?

24 See Annex 2 for more information on budget classifications.

The obligation to fulfil (facilitate) requires governments to develop and implement policies, plans, programmes and projects to realize the right to food, and it is thus the most sweeping of obligations. It may be relevant for situations where there is no funding or inadequate funding for a policy or programme. It is often paired with the obligations of non-discrimination, progressive achievement or use of maximum available resources. This obligation appears often in budget work.

Finally, it is essential to underscore that when assessing the human rights dimensions of allocations, one is considering the *likely* or *potential* impact of the funding. The actual impact can only be known later, after the funds have been spent.

The following are some examples of specific obligations and what they might look like when analyzing budget allocations. Suppose:

- *Drought occurs on a fairly frequent basis in a part of the country that depends on rain-fed agriculture. When the rains fail, many people living there go hungry*. Despite this knowledge, the government allocates only limited funds for the provision of basic food stuffs to respond to such situations. A failure to plan for adequate food to mitigate likely hunger would point to a potential failure to fulfil (provide) people's right to food.

  A possible methodology for assessing compliance with this obligation would be to find the allocations in the budget (whether at the national, state, provincial or local level) earmarked for such food programmes. Look for government records on the number of people who have gone hungry in recent years as a result of such droughts. If there are no governmental records, see if any civil society group or international agency has figures. If not, consider doing a survey to come up with a solid estimate. Using those figures or that estimate, calculate the *per capita* allocation provided in the budget for emergency food. Do a rough costing to determine if that *per capita* allocation is likely to provide adequate food during a drought period. (See Annex 2 for some information on calculating *per capita* allocations and about costing).

- *A government, at the prompting of international financial institutions, decides to cut allocations earmarked for food price subsidies*. If it fails to take additional steps to ensure that the access to food of the poorest population in the country is not threatened by its actions, the government may well be failing to meet more than one of its human rights obligations:

  - In originally introducing the food price subsidies, the government was arguably moving to fulfil people's right to food. By cutting the programme, the government is taking a step backwards; in other words, failing to live up to its obligation to ensure progressive achievement (from one year to the next) of the right to food.

A suggested methodology: Progressive achievement implies increases over time. Thus, considering this obligation involves looking at multiple years' budgets. When comparing budgets from one year to the next, or over a number of years, it is essential to first adjust the yearly figures for inflation. Having done that, the question is: Are the budget allocations increasing or decreasing from one year to the next? To answer that question, use a calculation to measure changes over time. (Calculations for adjusting for inflation and measuring changes over time are both discussed in Annex 2). But what changes are being measured? The total allocation has changed, but then, so too has the population, so it is not enough to know that the allocation has gone down. What is important is to measure how much is available to subsidize each person's access to food. Assuming that the programme in this case was intended to benefit the whole population, one would use the whole population figure to determine the *per capita* allocation for the food subsidies programme for each year, and measure the change in that *per capita* allocation from one year to the next. With a cut in the budget, it is most likely (but not necessarily, depending upon the population) that there will be a drop in the *per capita* figure; in other words, less money will be available for food subsidies for each person in the country. This is arguably a step backwards, as more people are likely to be unable to access adequate food in the absence of subsidies.

- Without special provisions for the poorest in the country, who may well be left hungry because they cannot afford food at market prices, the government could also be failing to meet its obligation to fulfil (provide) the right to food of the poorest people in the country.

- It would also be important to look at what the government has done with the revenue no longer directed to food price subsidies. If it turns out that the revenue is being directed to non-priority areas (in other words, to other than pressing economic and social rights issues, particularly the right to food), the government may also be failing to meet its obligation to use the maximum of its available resources to advance enjoyment of the right to food.

  One way to examine this question is to look at shares of the budget. What areas of the budget are getting larger shares this year than last? Which are getting smaller? While this will give only a very rough picture of where the 'extra' revenue has gone, it will at least provide a point from which to start a discussion with the government. The formula to calculate shares of the budget is given in Annex 2.

This hypothetical situation illustrates that one case may raise questions about a government's compliance with more than one of its rights obligations. This will also become apparent in the following descriptions about the VLE programme in Guatemala and NAADS in Uganda.

BOX 17. The Glass of Milk (VLE) programme in Guatemala: Allocations and human rights obligations

The VLE programme was introduced in 2005 as a pilot programme and formally established only in 2006. A two-year period (2006–2007) does not allow for valid conclusions to be drawn as to trends in allocations; in other words, it is not possible to say anything about progressive achievement within the VLE programme itself. Nonetheless, a few other insights can be drawn from the data available for the two years.

The programme was an initiative of the Chamber of Milk Producers in Guatemala, which sought to reactivate the national dairy industry. The authorship of this initiative had a number of budget and non-budget implications. For example, milk is not a traditional part of the diet of the indigenous peoples of the country—indeed, there appears to be considerable lactose intolerance in this population—and there were thus non-budget questions as to the cultural appropriateness of the programme. In addition, and here the budget does come in, milk costs more than, for example, a traditional drink, *atole*, which is nutritious, cheaper and not as difficult to store.

CIIDH also learned that as a result of an 'informal' agreement between the Milk Producers and the government at the time, the price the government paid for the milk was almost at market levels. As a result, the funds allocated for the VLE did not stretch as far as they might have, which raises questions about the government's compliance with its obligation to use the maximum of available resources to advance the children's right to food.

It is often difficult, if not impossible, to separate the budget and non-budget aspects of a problem. However, budget analysis can provide insight into non-budget aspects of a problem, and vice versa. In this case, for example, in pursuing data for its budget analysis, CIIDH learned that the government had also agreed to use the transportation facilities owned by the Milk Producers, which, it turned out, limited the reach of the VLE programme. The government did not make other provisions for transportation that would have carried the milk to the Guatemalan highlands. It thereby effectively excluded some of the most food insecure populations.

This situation raises questions about the government's compliance with two other of its obligations. One is the obligation to fulfil (provide), since there were no VLE allocations for some of the most food-insecure children. The second obligation is that of non-discrimination, as the highland populations were and are disproportionately poor and indigenous.

BOX 18. Questions about right to food obligations and budget allocations – The case of NAADS in Uganda

Allocations to NAADS raise a number of questions about the Ugandan government's compliance with its right to food obligations:

- *In 2003 the African Union endorsed the 'Maputo Declaration on Agriculture and Food Security in Africa', which called on governments in Africa to allocate at least 10 percent of their budgetary resources to agriculture. Uganda devotes between 4 percent and 5 percent to agriculture. Given that 80 percent of the population lives in rural areas and derives its livelihood from subsistence agriculture, this 10 percent figure should be particularly compelling for Uganda.*
- *One of the ways to consider the obligation to use the maximum of available resources to realize the right to food is to look at the breakdown of the government's overall budget by sector. Which sectors are getting the larger allocations, and are those sectors in line with the priorities that should be given to economic and social rights? (See the formula in Annex 2 on calculating shares of the budget). While UDN and AAI–Uganda did not do this analysis (because their focus was more specifically on NAADS), a regional standard such as that proposed in the Maputo Declaration together with the government's right to food obligations, and the fact that the preponderance of the rural population in Uganda depends on subsistence farming, would lead one to question whether the government is pursuing the most appropriate priorities.*
- *UDN and AAI–Uganda discovered that a significant share of the allocation to NAADS is devoted to administration and salaries. (Here it would be appropriate once again to use the formula to calculate shares of the budget, focusing this time on the NAADS budget rather than the national budget). While less significant than the previous question, this fact also makes one wonder about the efficiency of use of NAADS funds to actually achieving its purposes, and this arguably raises again the question as to whether the government is using the maximum of its available resources. (It should be said, however, that high overhead costs are not unusual when a program is first starting. Usually these costs decrease over time.)*
- *Prior to the introduction of NAADS, Uganda had had another agricultural extension services program which reached the poorest farmers in the country. There were problems with that program. However, eliminating it without ensuring that another program (and adequate funding) was in place to guarantee continued support to the poorest farmers was arguably a step back by the Ugandan government, and thus a failure to comply with its obligation to progressively achieve realization of the right to food of these farmers.*

Step 8 - Section 3: Tracking and analyzing expenditures as these relate to the right to food

Why are expenditures important? A government may develop a 'model' budget, where its allocations seem well in line with its right to food obligations, or its human rights obligations more generally. However, the reality is that government expenditures rarely match allocations, and indeed, they can often be significantly at odds with the allocations. Thus, it may be that from the allocations it appears that the government is doing a good job of progressively achieving the right to food. However, looking at expenditures, it may be that less is being spent this year than in the past. Or perhaps funds are being expended in line with the allocations, but the quality of the goods and services provided falls far short of what should be expected from the money spent. Thus, while it may appear from allocations that the government is using the maximum of its available resources, an examination of expenditures may lead to a conclusion that the money is, in fact, not being spent in a way that makes maximum use of the funds.

Why do expenditures fail to match allocations? And why do public funds so necessary to ensure the enjoyment of human rights often fail to have the impact they should be expected to have? There are many reasons, the most common of which are:[25]

- *Corruption in the management of funds or inefficient use of funds*: Corruption can take many forms, a common one of which is the siphoning off of funds as they make their way from the central government coffers down through the state/provincial level to district and local levels. False entries into account books ('creative accounting') is another typical form of corruption, as are procurement irregularities, where vendors are paid more than they should be, or are paid for shoddy goods and services. Inefficient use of funds is also a problem. One need only think back to the VLE case, where the government paid close to retail prices for bulk purchases of milk (and where the milk had often gone bad before it arrived at the school). To the extent that a government does not take vigorous steps to counter corruption or this type of inefficiency in expenditures, it would be failing to comply with its obligation to use the maximum of available resources to advance the right in question.

- *Poor financial management resulting in under-spending*: Sometimes government departments or agencies may not have the institutional capacity, or in some cases the will, to spend all the funds they have been allocated for specific purposes. It is also possible that donor money may arrive late, so that it becomes difficult to spend all the funds effectively by the end of the fiscal year. While the latter is not normally the fault of the government, the former situation raises questions about the government's compliance with its obligation to use the maximum of available resources, since the allocated funds were there to be spent.

25 The points are from Ramkumar, *Our money, Our responsibility*. See References.

- *Unauthorized expenditures*: A governments may shift funds from one programme to another, sometimes legally, sometimes not. The legal means through which government departments or agencies do this include *virement* (a technical term meaning a certain margin within which expenditures are allowed to vary from appropriations) and supplemental budgets. However, even though *virement* and supplemental budgets are legal, they may not, in practice, be in keeping with a government's human rights obligations. An example: Allocations for an emergency food fund at the start of the fiscal year are in keeping with the government's obligation of progressive achievement. However, in the course of the year the government shifts some of those funds to other uses, so that expenditures of the fund end up below those of previous years, even while the need has remained constant.

- *Inflexible rules*: Despite good will on a government department's or agency's part, their efforts to realize the right to food may be stymied by inflexible rules in financial management processes. If, for example, existing rules require an agency to accept the lowest bid in a procurement process, the agency, in doing so, may end up with poor quality goods or services. Thus a rule that would seem to be in step with the obligation to use the maximum of available resources may result in an inefficient use of funds, when the goods and services are shoddy. The NAADS case provides one such example.

A government's human rights obligations require that it not simply allocate funds in furtherance of human rights, but that it spend them to that end. Tracking and analyzing government expenditures are thus very important areas of work for those committed to advancing the right to food. The key question in this context is: Is the government spending its funds in keeping with its right to food obligations? Practices such as those just cited can continue for years if the government's oversight institutions are not paying attention, or do not have the resources to monitor government expenditures and their impact on an ongoing basis. While the supreme audit institution in a country has primary responsibility for monitoring problems such as those just summarized, other government institutions, like human rights commissions, that are concerned about the right to food, can also undertake valuable monitoring.

In addition to the work of government agencies, civil society groups can and have pursued important initiatives to track and analyze government expenditures. They have used a number of different methodologies for doing so, which include:[26]

- *Social audits and community monitoring*: These methodologies involve communities in various ways in monitoring the implementation of government programmes in their localities. UDN, for example, has developed a system for monitoring government programmes from the district level down to the village level. These initiatives often involve communities in discussions with government authorities in which they demand an accounting when the communities' findings have shown serious shortcomings in implementation.

- *Procurement monitoring*: Once a budget has been approved by the legislature, the government can spend the funds. A principal way it does this is by securing goods and services through a procurement process. The process of soliciting and approving bids by outside vendors can and does go wrong at times, with a result that the government pays more than it needs to for the goods and services, gets poor quality goods for what it pays, and so on. The VLE programme suffered from this, as CIIDH discovered in examining the details of the contract with the Milk Producers. Groups in some countries have established 'procurement watch' processes through which they analyze documents related to government procurement of specific goods, assess the bid process, monitor delivery of the goods, and evaluate the quality of the latter.

- *Public Expenditure Tracking Surveys (PETS)*: PETS were originally commissioned by the World Bank, but have since been used by a range of other groups. These surveys track the flow of resources from central governments to local governments to service providers, to identify possible leakages between the different levels of government. This type of tracking can make a substantial difference in ensuring that funds reach their intended destination.[27]

These and other methodologies used by civil society groups could also be used by government institutions, such as national human rights commissions, that have the resources and mandates to pursue them. In the absence of resources or mandate, these institutions could work collaboratively with civil society groups who are employing the methodologies.

The Guatemalan and Ugandan cases provide examples of the relationship of government expenditures to specific right to food obligations.

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26 Further information on civil society expenditure tracking is contained in Ramkumar, *Our money, Our responsibility*. See References.

27 For information on a very interesting and encouraging experience in Uganda with PETS, see Ramkumar, p. 33.

BOX 19. The Glass of Milk (VLE) programme in Guatemala: Expenditures and human rights obligations

CIIDH started its investigation by looking at expenditures under the school food programmes within the Ministry of Education budget over a course of 11 years (from 1997 to 2007). They noted that expenditures in the food programmes increased markedly over those years (from the equivalent of US$4.40m in 1997 to US$59.03m in 2007). That growth was consistent through different administrations and with different political parties in power. This growth could be understood in human rights terms as the government's demonstrating a significant commitment to meet its obligation to progressively achieve realization of the right to food.

However, CIIDH encountered a number of difficulties with expenditures under the VLE programme itself (which is administered by the Ministry of Agriculture, Livestock and Food (MAGA)), some of which are captured in the following chart on VLE distribution in 2007:

DEPARTMENT	SCHOOLS		SCHOOL POPULATION		RATIONS PROVIDED	
	QUANTITY	%	QUANTITY	%	QUANTITY	%
Departments of Very High Vulnerability						
Huehuetenango	149	4.22	18 775	4.18	241 000	0.81
Chimaltenango	0	0.00	0	0.00	0	0.00
El Quiché	118	3.34	13 691	3.05	63 910	0.22
Sololá	180	5.10	24 654	5.49	1 136 871	3.84
Totonicapán	41	1.16	7 666	1.71	412 593	1.39
San Marcos	65	1.84	9 401	2.09	774 113	2.62
Departments of High Vulnerability						
Alta Verapaz	315	8.93	37 760	8.41	3 063 809	10.36
Baja Verapaz	350	9.92	39 530	8.81	2 710 024	9.16
Chiquimula	372	10.54	23 176	5.16	1 574 053	5.32
Jalapa	219	6.21	20 856	4.65	1 820 369	6.15
Quetzaltenango	48	1.36	7 665	1.71	431 419	1.46
Suchitepéquez	210	5.95	31 026	6.91	2 177 313	7.36
Departments of Moderate Vulnerability						
Petén	164	4.65	24 014	5.35	1 805 249	6.10
Izabal	0	0.00	0	0.00	0	0.00
Retalhuleu	266	7.54	28 098	6.26	2 296 115	7.76
Sacatepéquez	0	0.00	0	0.00	0	0.00
Santa Rosa	161	4.56	14 745	3.28	1 273 206	4.30
Departments of Low Vulnerability						
El Progreso	0	0.00	0	0.00	0	0.00
Escuintla	158	4.48	19 874	4.43	1 676 096	5.67
Jutiapa	276	7.82	27 664	6.16	2 233 153	7.55
Zacapa	143	4.05	10 011	2.23	773 951	2.62
Guatemala	293	8.30	90 282	20.11	5 123 029	17.32
TOTAL	**3 528**	**100.00**	**448 888**	**100.00**	**29 586 273**	**100.00**

Source: Area of Food Security Information (*Área de Información de Seguridad Alimentaria*) MAGA

BOX 19. The Glass of Milk (VLE) programme in Guatemala: Expenditures and human rights obligations - CONT

From this data, which reflected actual expenditures under the VLE programme, CIIDH concluded that the most food insecure—the intended targets of the programme—had been receiving smaller shares of programme benefits. For example, those Departments characterized as of very high vulnerability to food insecurity, while having 17 percent of the school-age population, received only 9 percent of the VLE rations, at the same time that the 33 percent of population at low vulnerability received 33 percent. These findings raise questions about the government's compliance with its obligation to fulfill (provide), because the food was not reaching many of its intended beneficiaries. There are also questions related to the obligation of non-discrimination, as the poorest (indigenous) communities were receiving a disproportionately smaller share of the rations.

CIIDH encountered a number of difficulties in analyzing VLE programme implementation and expenditures, which led it to also conclude that there were problems with management of the programme. For example, the chart above shows that in the whole of 2007 (the school year ends in October), 29 586 273 rations of milk were provided to students throughout the country. However, CIIDH also found the following figures, reported by the Deputy Minister of Food Security, MAGA, for VLE implementation up until 8 June 2007.

DEPARTMENT	MUNICIPALITY	SCHOOLS SERVED	RATIONS	INVESTMENT (QUETZALES)
Alta Verapaz	7	315	3 414 836	7 541 222
Baja Verapaz	6	350	2 710 024	5 906 312
Chiquimula	4	372	1 574 053	3 895 782
Escuintla	5	158	1 677 096	3 769 642
Guatemala	13	290	5 123 029	8 479 471
Huehuetenango	5	149	241 000	521 361
Jalapa	5	219	1 784 369	3 622 535
Jutiapa	9	276	2 233 153	4 443 973
Petén	4	164	1 805 255	6 083 338
Quetzaltenango	10	48	431 421	664 385
Quiché	3	118	63 910	105 452
Retalhuleu	4	266	2 296 115	4 713 924
San Marcos	2	65	774 113	1 722 401
Santa Rosa	2	161	1 273 206	2 533 680
Sololá	10	180	1 136 871	1 875 415
Suchitepéquez	6	210	2 177 313	4 692 109
Totonicapán	3	41	412 593	635 394
Zacapa	2	143	773 951	1 661 673
TOTAL	**100**	**3 525**	**29 902 308**	**62 868 069**

BOX 19. The Glass of Milk (VLE) programme in Guatemala: Expenditures and human rights obligations - CONT

According to this chart, the total number of rations distributed by 8 June (29 902 308) was more than was reported elsewhere as distributed for the whole school year (see the previous chart). Both sets of figures were obtained in December 2007, so both should have been final, and thus definitive, yet they contradict each other.

BOX 20. Questions about right to food obligations and budget expenditures: The case of NAADS in Uganda

UDN and AAI-Uganda looked more closely at allocations for the NAADS programme rather than at expenditures. Despite that, they were able, through their interviews and other research, to identify some potentially troubling questions about expenditures under NAADS. In particular, they encountered reports of corruption related to the programme, such as leakages as the funds made their way from the national government to the district governments. Leakages between different levels of government are a common occurrence in many countries. If the funds are diverted through corruption or other forms of waste, this would raise questions as to the government's compliance with its obligation to use the maximum of available resources to advance the right to food.

Step 8 - Section 4: Assessing the impact of the government's budget on the right to food

The preceding sections, on revenues, allocations and expenditures, talked for the most part about the *likely* or *potential* failure of a government's compliance with its human rights obligations, because the actual impact of decisions and actions in those areas on enjoyment of the right to food often does not take place at the time that the decisions related to revenue, allocations or expenditures are made (although the impact sometimes occurs very shortly thereafter). However, as was mentioned above, a government has not only an obligation of conduct (i.e. an obligation to raise, allocate and spend funds in line with its human rights obligations), but of result. This means that it has an obligation to ensure that the *impact* of its revenue, allocation and expenditure decisions is to advance enjoyment of human rights, and in this context, the right to food.

It can be difficult to assess this impact, because many factors can contribute to a situation of hunger, malnutrition or lack of access to adequate food. These include, singly or in combination:

- insufficient allocations in the budget;
- insufficient funding reaching the point of service delivery;
- inappropriate design and delivery of services;
- factors external to the particular programme; or
- factors external to the budget as a whole.[28]

To isolate and assess the impact of the government's budget, it would typically be necessary to 'control' other factors that could be affecting the situation, and this can be very hard, if not impossible, to do. However, short of a highly scientific study, there are techniques that can be used to produce some valuable insights.[29]

Regardless of which techniques are used to determine the impact of a government's budget on people's access to food, the following are relevant questions to ask in order to evaluate the findings in light of the government's human rights obligations:

- Has the government's budget had the *effect* of interfering with someone's current enjoyment of the right to food? This would implicate the obligation of respect. One example would be a situation where a government introduces a VAT on basic food items, with a result that the poorest people in the country are able to buy less food and so suffer increased hunger.
- Is the government's budget having the *effect* of providing people who are hungry or malnourished with the goods and services they need to alleviate the hunger or malnourishment? If the government has introduced a line item into the budget to fund a food-for-work programme directed at the most food-insecure groups in the country, and the programme actually provides such people with additional food, this would demonstrate compliance with the obligation to fulfil (provide).

28 Elson, *Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW*, p. 66. See References.

29 For a good discussion of techniques that governments have used to evaluate the impact of their budgets, see Ramkumar, *Our money, Our responsibility*, pp. 68–74. The same publication, on pp. 75–99, gives some interesting examples of civil society initiatives to measure impact.

- Are government expenditures having the *effect* of increasing people's enjoyment of the right to food over time? This question relates to the obligation to progressively achieve enjoyment of the right. An example of compliance with this obligation would be if a government steadily expands funding to agricultural support programmes, these in turn result in increased production of food crops for domestic consumption, and over time, rural communities report greater access to food.

While difficult to do, assessing the human rights impact of the budget is oftentimes key to effective human rights budget work. The techniques referred to in the Ramkumar publication can be effectively adapted to provide answers to right to food/budget questions such as those just posed.

BOX 21. The impact of the NAADS programme on enjoyment of the right to food

NAADS was structured so that the agricultural advisory services were provided not by government employees (as had been true under the earlier advisory services programme), but through contracts with outside individuals or companies. Farmers who had used these services reported to UDN and AAI–Uganda that they had received poor seeds and tools, and poor quality advice about animal husbandry from these outside vendors. This situation gives rise to questions about the government's compliance with its obligation to protect the farmers' right to food against the actions of these third parties who, through providing poor goods and services, undercut the farmer's access to food.

THE IMPORTANCE OF VERIFYING THE HYPOTHESIS

Having gone through the steps illustrated in Figure 6 and come to this point of the chapter, an organization or institution will have:

- ☑ stated its initial hypothesis about the relationship of the government's budget to its issue of concern, and what it anticipated the budget work would help it determine;
- ☑ decided on the focus(es) of its budget work, as well as the methodologies it would employ;

- ☑ found as many of the budget documents as it could related to the type of budget work it decided to do; and
- ☑ done its initial budget work or analysis.

Having reached this point and hopefully anxious to go on, an organization or institution should nonetheless take time to reflect on the iterative process that has been mentioned several times. What that process means here is that the organization needs to ask itself whether its research and analysis has confirmed its hypothesis. If it has, then the organization or institution can, in fact, move on to Chapter 3.

If, however, it has not, that would hardly be surprising. It would be important, however, to identify specifically why it has not.

- Did the analysis lead to the conclusion that the role of the government's budget in the problem was different from what the organization or institution had originally assumed? In that case, it will be necessary for the organization or institution to re-state its hypothesis and go through Steps 6 to 8 again to confirm its new hypothesis.

or

- Did the analysis lead to the conclusion that the government's budget was not a significant cause of the problem the organization or institution was addressing, and that the principal causes lie elsewhere? If so, now is the time to remember the arrow in the diagram in Figure 3 in the Introduction, which goes from Chapter 2 back to Chapter 1. In other words, when the budget is not a significant cause, the organization or institution will need to return to Chapter 1, to analyze once again the causes of the right to food problem. It will probably still have research and analysis to do, but they are likely to be in areas other than the budget.

BOX 22. The Glass of Milk (VLE) programme in Guatemala: CIIDH's hypothesis—What did the research find?

CIIDH's hypothesis was that:

The VLE programme could have a positive impact on the enjoyment of the right to food in Guatemala, by enabling children who are at risk of malnutrition to have access to a nutritious drink each school day. However, the programme has not met its potential because of weakness, not in its conception, but in its implementation.

BOX 22. The Glass of Milk (VLE) programme in Guatemala: CIIDH's hypothesis—What did the research find?

The research, summarized in earlier boxes, pointed, in fact, to weaknesses in both the conception of the programme *and* in its implementation, as follows:

- *The programme focused on milk as a nutritional supplement, although milk is not a culturally traditional food among the indigenous peoples of Guatemala, who constitute the largest share of the food-insecure population in the country;*
- *Milk is more expensive than viable alternatives such as* atole*, which means that the programme funds could not reach as many children as a less costly intervention would have;*
- *The procurement agreement with the Milk Producers specified a price that was close to the retail price. In addition, the government agreed to use the transportation facilities of the Milk Producers, although this limited the geographical reach of the programme. Both of these elements raise questions about corruption;*
- *The programme was not reaching many of the most food-insecure children (those who should be the priority), because the Milk Producers did not have the transport facilities to deliver to the highlands; and*
- *Delivery to the schools was erratic. Some schools received milk only half the time. On average for all the schools included in the programme, milk was delivered only 127 days out of the 180 days schools were in session. In addition, the quality of the milk was an issue, as milk reaching the schools was often spoiled.*

  (In the summer of 2008, the new Guatemalan government suspended the VLE programme, following unsuccessful attempts to renegotiate the price of the milk with the Milk Producers.)

CHAPTER 3. PRESENTING A CLAIM

INTRODUCTION

Chapter 3 is for organizations and institutions that have concluded that they are facing a right to food issue. The budget work they have done has confirmed that the government's budget has played a significant role in creating or aggravating the issue, and they now have the research and analysis to back up their conclusion. How then do they use their findings to maximum effect to advance their right to food claim? This chapter talks about two final steps such an organization or institution would need to take, ones that will help ensure that their findings are understood and their concerns are heard. They are:

Figure 7. Communicating the findings

STEP 9: STATING THE FINDINGS AND THEIR RELEVANCE IN POLICY, BUDGET AND LEGAL TERMS

As with most well done research and analysis processes, budget work relies on and produces a wealth of information. The intertwined significance of policy documents, budget information, accounting documents, surveys, public interest litigation cases and other material grows throughout the process of research. Whether the different pieces of the puzzle relate or fail to relate with each other, as well as the ways in which they relate when they do, all play a crucial role in determining the end results of the organization's or institution's analysis. It is only by putting these pieces together that an organization will discover some of the reasons for, as well as the logic and dynamics of, the problem they are addressing, and will be able to identify potential solutions.

After an organization has done all its research and analysis, if it wants to gain maximum benefit from that work, it will need to distinguish its principal findings from the rest of the information generated—and express those findings in a clear and convincing form.

At this point in the process it would be productive for the organization or institution to take some time, sit back and reflect on what its research is saying, through considering the following questions:

1. What are the 3 to 5 most important findings that have come out of the work that has been done? What do the findings say about the government's compliance or its failure to comply with its right to food obligations?

2. How relevant are the findings in policy terms; i.e. do the findings highlight inadequacies in current policies with regard to the right to food? How relevant are the findings in legal terms; i.e. do the findings point up inadequacies in current laws?

3. What policy modifications, reforms in the law, changes in the budget or other actions would address the findings? The organization or institution should analyze the political feasibility of each potential action.

4. What connections with the broader picture should the organization or institution make to clearly illustrate the relevance and role of the findings, and of the solution?

Some answers to these questions as they relate to the NAADS case are shown in Box 23.

BOX 23. Key findings of the Uganda NAADS case and their implications

1. Overall conclusion: 80 percent of Uganda's people live in rural areas and derive their livelihood from their own farm production. At the same time only 4-5 percent of Uganda's national budget is directed to agricultural development, while the Maputo Declaration calls for a 10 percent allocation to agriculture. In failing to implement food and agricultural strategies that have been developed, and providing agriculture with such low allocations in the budget, the government is failing to advance the right to adequate food of a large share of the country's population.
2. The most important specific findings of UDN's and AAI–Uganda's research were:
   - *While Uganda has adopted some strong policies and strategies related to food security, these have to date been inadequately implemented;*
   - *Within the Plan for Modernization of Agriculture, NAADS is the only one of seven programmes that is highly feasible and attracts significant funding;*
   - *In the way that it is structured (for example, with the fee requirement), NAADS provides minimal services to the poorest farmers, and no other agricultural services programme exists to support the latter; and*
   - *In the way that it is implemented, NAADS in many cases provides poor quality services to those farmers that are able to access it.*
3. The findings point to the following specific shortcomings in the government's compliance with its right to food obligations:
   - *Failure to implement its food and nutritional policies and strategies, and allocating funds for agriculture at only 4-5 percent of the budget leave many people vulnerable to food insecurity. This is a failure of the obligation to fulfill (facilitate);*
   - *Because NAADS is the only functioning agricultural advisory services programme within the PMA, as currently structured and implemented the PMA discriminates against the poorest farmers in fulfilling the right to food;*
   - *The poor quality services frequently provided under NAADS point to a failure of the government to meet its obligation to protect farmers' right to food from the actions of the contractors. By paying for ineffective or inefficient services, the government is also failing to use the maximum of available resources to fulfill the right.*
4. The findings point to the need for:
   - *Existing food and nutritional security strategies and plans to be converted into laws, programmes and projects, and these should be implemented as soon as possible;*
   - *Implementation of the remaining programmes within the PMA, particularly those designed to meet the needs of the poorest farmers;*
   - *In the absence of other agricultural services programmes, the restructuring of NAADS to eliminate the matching funds and fee requirements, which are an obstacle to the participation of the poorest districts and farmers; and*
   - *Closer monitoring of outside contractors to ensure that the costs and quality of services provided make the most efficient use of the government's funds.*

Stepping back and looking from a distance at work that has been done is a healthy process. It is particularly essential when addressing issues that straddle the line between common knowledge and technicalities. When working closely with piles of data and undertaking a large number of technical calculations, an organization or institution risks getting caught up in the technicalities, failing to keep a clear head about the practical and political implications of its findings.

After an organization or institution has answered the four questions above as clearly and simply as possible, it would be advisable to incorporate them into a small document or presentation, and present them to a test audience. Depending upon whether one is working in civil society, as a legislator or with a government institution, the test audience can be composed of CSO partners (particularly those working on the same or similar issues), academics close to the topic, other legislators or activists working with legislatures and decision-makers, other members of relevant government institutions, and communication and dissemination experts, among others. It would be very useful to get their feedback on questions such as:

- ☑ Are the findings of the work relevant? Are they timely with regard to the issue?
- ☑ Is the organization or institution expressing the relationship among the pieces clearly? Is the presentation accessible?
- ☑ Are the findings accurate? Does the existing information substantiate the findings, and has the organization or institution appropriately described the relationship of its findings to the policy and the legal frameworks?
- ☑ Are the solutions being proposed feasible?
- ☑ What alternative proposals does the test audience consider politically viable?

The input and knowledge of the test audience can be valuable in enabling an organization or institution to fine-tune its selection of arguments.

When an organization or institution reaches a point where the conclusions from its right to food analysis and budget analysis are clear and in agreement with each other, it should prepare its findings for broader consumption by carefully citing the national and international standards related to the right to food to pinpoint where and how the government has failed to meet its right to food obligations (see Chapter 1).

Having considered and articulated the key findings of its research, it is time for an organization or institution to start strategizing.

STEP 10: DEVELOPING A BUDGET ADVOCACY STRATEGY

Once an organization or institution has identified its main findings and their implications, it will need to develop a budget advocacy strategy to takes it from where it is to where it wants to be. While advocacy is generally understood as a function of civil society groups, in reality legislators and members of government institutions, such as national human rights commissions, when they are seeking changes in a law, policy or programme are also engaged in advocacy. As a result, much of what follows is relevant to them, particularly when they are playing such a role.

The first part of developing a strategy is to clearly define the organization's or institution's *objective*, which is, ultimately, the place it wants to get to. It is easy to get confused between the initial cause that sparked an organization's or institution's concern and the specific objectives for its advocacy campaign. The former would be, for example, hunger caused by the increase in basic grain prices, while the latter might be a subsidized grain programme for rural populations. In short, the objective of the advocacy strategy is not the problem, but the process and policy goals that can contribute to its solution.

To effectively develop a strategy, an organization or institution also needs to clearly recognize the rationale for its objective. What is important about its objective? How will it make a difference? Why does it have to happen now? The organization or institution has started putting together the answers to these questions in the previous step, by identifying the pieces of information that hold together its main findings. Now, the task is to develop them into what will be the core message of the advocacy.

The Guatemala VLE case is helpful in illustrating these steps. It should be said, however, that the following line of thinking is somewhat hypothetical, since as was mentioned at the end of Chapter 2, the Guatemalan government recently cancelled the VLE programme when the Milk Producers refused to renegotiate the contract and accept lower prices for the milk. (This occurred after CIIDH had finished its research and analysis). However, even though the objective that will be stated is no longer politically apt and the process proposed thus hypothetical, it is at least possible with the information that CIIDH developed to illustrate the steps using real data. For example, with regard to this first step, see Box 24.

The second part of developing a strategy is to develop a *message*. The *message* should be composed of three main elements: (1) a clear statement of the problem, (2) the solution, and (3) the actions needed to get there. It is only by integrating these three elements that it is possible to convey the importance of the issue, how it can be addressed, and the steps needed to implement a solution. A message that does not state a clear solution fails to make the

BOX 24. VLE Budget Advocacy Strategy – Objective

Objective: MAGA should redesign the VLE programme to prioritize delivery of milk rations to the most food-insecure students.

CIIDH's original concern was hunger and malnutrition among the poorest, largely indigenous, communities in Guatemala. As can be readily seen, the objective of this advocacy strategy is much narrower and quite specific.

The rationale for choosing this objective is that, although flawed in certain respects, the VLE programme was an existing programme, and it was politically more feasible to urge re-targeting of this programme than to push for the creation of a new programme.

best use of the organization's or institution's work and findings. It should not want the government to 'do something.' It should ask the government to make very specific budget policy or process decisions, which the organization or institution believes will contribute to the solution of the problem.

Many civil society campaigns put too much emphasis on the problem and very little thought to its solution, what needs to be done. They may succeed in shaming the government into action, but often that action is a one-time, small remedy that speaks more to the publicity around the problem than to a solution that can be monitored. Budget work can provide insights into what is not working, or what is completely absent from the government's actions to realize the right to food. This in turn is very useful in enabling an organization or institution to determine what needs to be done and then needs to be monitored.

To enhance the impact of advocacy, it is important to have a single, unified message. An organization or institution might want to elaborate more on some parts of the message, depending upon with whom it is speaking, but the problem, the solution and the actions needed to reach that solution will remain the same regardless.

Legislators often state their messages in exactly the terms described in box 25. Since they have the power to change laws and to hold the government accountable as well as ask for specific, concrete redress, they normally speak about the *problem*, its *solution* and the *actions* required for achieving that solution. Despite this, their messages may vary in clarity and accessibility, sometimes being so long and complicated that it is difficult for ordinary citizens to understand them. This can be true of civil society groups as well, of course, and in both cases is self-defeating.

BOX 25. VLE Budget Advocacy Strategy – The Message

Problem: Many of the students who are most vulnerable to hunger and malnutrition do not get the nutritional supplement the VLE provides.

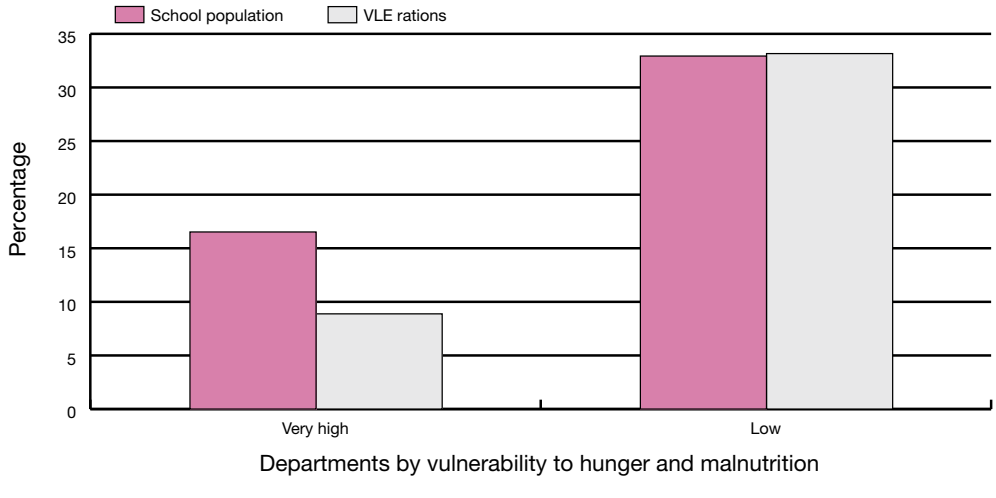
Solution: The VLE should go to all those students who are the most vulnerable to hunger and malnutrition.

Action: MAGA should maintain VLE allocations at the current level, but redesign the program to ensure that the most vulnerable students are given priority in the expenditure of program allocations.

An organization or institution, in conveying its message, may be quite tempted to use some of the data it has uncovered or developed in its research. This can make a lot of sense and can strengthen the advocacy. However, if it is to be effective, the data should be presented as clearly and accessibly as possible. When using data, an organization should always remember its audience. The data the Ministry of Finance will have patience for will be quite different from the data journalists or members of communities will be able to understand.

Graphs and charts (which are touched upon in Annex 2) can be a powerful visualization of an organization's or institution's message. When creating them, it is important to ensure that they can be easily read and understood by the intended audience. If their import is not immediately clear, they may end up confusing the very people an organization or institution wants to persuade. The following is an example of such a graph. It is based on data in the first chart in Box 19. Keeping in mind CIIDH's message (Box 25), it is possible to distil the most important data from that chart as follows.

Figure 8. Glass of milk (VLE) distribution - 2007



From this Figure, an audience can see right away that the students in very high vulnerability departments are receiving proportionately less of the milk than are those students who suffer little hunger or malnutrition. The problem is visible at first sight, and needs little further explanation. The chart also establishes an automatic connection between the problem and the proposed solution, which, in turn, provides support for the actions the organization or institution wants the government to take.

Having now twice mentioned audience, it seems time to move on to this next important part of an advocacy strategy: those who can bring about the changes that an organization or institution is seeking. There are two kinds of *audiences* that should be kept in mind. Firstly, there are the organization's or institution's primary audiences. These are the decision-makers who have the actual authority to change the design or rules of a government programme, its allocation, the way in which the money is disbursed or the target population. As the word primary indicates, this audience is those people the organization ultimately has to reach, either directly or indirectly, to get the solution implemented.

In contrast, secondary audiences are all those who can exert pressure on or influence the primary audience. The secondary audiences include people such as decision-makers who are not directly responsible for the solution the organization or institution is advocating, but who have power to move other parts of the government to action. They also include legislators, opinion-makers, the media, and civil society groups.

Secondary audiences can play a huge role in raising the profile of an issue and pushing for its resolution. Community-based organizations might organize protests, while the media can increase the exposure of the topic. Legislators and government commissions may request clarification or emergency actions. In the end, however, resolution depends on those directly responsible for the decisions affecting the problem.

Many groups mistakenly identify the media as their primary audience. Their objective then becomes to obtain media coverage, as if the media by itself had the power to change the government's actions. While it is true that media can put a lot of pressure on a government, and persuade it to discuss or negotiate relevant issues, in the end, resolution depends on those in government *directly* responsible for the decisions affecting the problem, and hence those should be the primary audience.

One of the strengths of budget work is that it makes it possible to clearly identify who is responsible for different parts of a process, and thus who an organization's or institution's primary audience ought to be. It also allows it to identify the role that the secondary audiences can play.

Applying this to the VLE case, one gets Box 26.

BOX 26. VLE Budget Advocacy Strategy – The Audience

Primary audience: The Ministry of Agriculture, Livestock and Food (MAGA)

Secondary audiences:

- Ministry of Education
- Sympathetic legislators
- Human Rights Commission
- Commission for Food Security and Nutrition
- First Lady of Guatemala
- Journalists
- Teachers
- CSOs concerned with hunger, education, indigenous populations
- Communities affected
- Affected students

Having identified its primary and secondary audiences, how can an organization or institution actually reach these audiences? What needs to be done to convey the importance of the issue to them, in a clear and compelling way?

One important element is for the organization or institution to carefully choose the *messenger* that it will use for addressing particular audiences. Not everyone can deliver a message in a compelling fashion to the media, civil society groups, legislators and public officials. Finding the right person for each case and audience helps the organization or institution to communicate its message more effectively. High profile activists or persons with moral authority on the topic may be better suited to speak to the media about it. People affected by the problem may be willing to state their case to the parliament. Those involved in the development of the work know the details and have the in-depth understanding, and should thus be involved in at least some of the meetings, particularly those where details might be requested.

Choosing the right messenger is equally important for government actors. It is often the case, for example, that a human rights commission cannot investigate a potential human rights violation until a case has been brought to it. In such a situation, a strategic alliance between the commission and CSOs can be very useful. In such a scenario, a CSO might be acting as a messenger that raises the relevant issue, and 'legitimizes' the action of the commission.

There have also been situations in which officials of the very programme that is causing or failing to address a problem identify an outside messenger to help increase attention to the problem. Astute and committed government officials have learned that civil society's budget work can actually improve their chances for increasing resources for needed programmes, which for one reason or another do not make it onto the list of priorities within their department. They may leak information to independent researchers, journalists and CSOs, with the purpose of raising the stakes and putting pressure on their own department.

BOX 27. VLE Budget Advocacy Strategy – The Messenger

- *If the audience is MAGA, then students and teachers working in affected schools could bring direct testimony as to the absence of the VLE and its impact. However, MAGA will also want to talk about the details of the findings, so any meeting with MAGA should include a researcher. If there is an academic or a former government official who has moral authority in the field of food programmes or right to food issues, having that person as an ally to address MAGA could be very helpful.*
- *If the organization or institution has a meeting with members of the legislature, messengers again could include students representing the marginalized communities that have not been reached by the programme, despite needing its support. It would be useful to have a researcher along, in case a legislator would like more details about the findings. Someone familiar with who is who in within the legislature, and politically aware, would be an excellent broker, or even messenger, for a meeting.*
- *If the audience is the Human Rights Commission, then it would be essential to bring along someone who can speak to the human rights standards applicable to the situation and how the government is falling short of meeting its obligations in the current situation. It would not be desirable for the organization/institution to talk to the Human Rights Commission only about numbers. It should go deeply into the substance of the problem and the government's actions and omissions. Having other respected human rights groups along would also be strategically important.*
- *To increase its leverage, especially if public opinion plays an important role in the case, an organization/institution should always explore diverse options for getting the media to pick up the case. The media can put the case in the spotlight, which will help persuade stakeholders whom the organization/institution is targeting to attend the meetings it is planning.*

Once again it is important to stress that alliances, whether short or long term, are vital. They are important to all advocacy work, but when the inaccessibility and technicalities of budgets are involved, the careful building of alliances is that much more essential. Because of the diverse capacities and roles of different players,

alliances can add strengths that an organization or institution may be lacking. With regard to reaching the target audiences, alliances add legitimacy (particularly if the organization or institution is a civil society group), which is important to ensure that the topic gets a place on the public agenda. They also allow for a stronger stand vis-à-vis the government, while remembering that there may be individuals within government who could be allies, facilitating access to key decision-makers.

The definition of messengers is only one part of the *action plan* that an organization or institution will have to put together so as to successfully deliver its message and reach its primary and secondary audiences. Such an action plan should include:

- Identifying primary and secondary audiences, as well as people who can facilitate the organization's or institution's access to them. If the Ministry of Agriculture, Livestock and Food (MAGA) is the primary audience, who can help in reaching the right persons within the Ministry? Who has connections inside? If the First Lady plays a role in food programmes, how it is possible to get to her?

- Identifying potential allies, brokers for some of the meetings and messengers. It is useful to make a list identifying who can be most helpful with what audience and at what moment.

- Making a schedule: When is the best moment to release the organization's or institution's information? Is there a date that is politically appropriate? When are the decisions that the organization wants to influence taken in the budget cycle?

- Planning specific actions that will help the organization or institution reach its primary audience and put its message across. These include public hearings, testimonies to the legislature, press conferences, release of relevant information (in formats suitable for each audience), public demonstrations, interviews on radio and TV, photographic exhibits, etc. It is important to make a schedule that is politically smart and that gives all allies a role (e.g. Box 28).

BOX 28. VLE Budget Advocacy Strategy – A Hypothetical Action Plan

	AUG.	SEP.	1ST HALF OF NOV.	2ND HALF OF NOV.
Presentation to test audience and feedback	✓			
Discussion with allies about message and action plan	✓			
Identification of primary and secondary audiences—as detailed as possible	✓			
Identification of brokers to access audiences	✓	✓		
Finalization of message		✓		
Identification of messengers	✓	✓		
Finalization of materials (research documents, presentations, podcasts, campaigns, etc.)		✓		
Development of media strategy		✓		
Release of information to media		✓		
Meeting with Human Rights Commission			✓	
Meeting with National Council of Food and Nutritional Security			✓	
Meeting with MAGA			✓	✓
Follow up activities with media			✓	✓
Meeting with Budget Committee in Congress				✓

A FINAL CHECKLIST

The end of Chapter 1 included a recommendation that the organization or institution turn to a reference group to present its findings up until that point and receive their feedback. Earlier in this chapter, the importance of a test audience to assist an organization or institution to develop greater clarity about the accuracy and importance of its findings was also mentioned. The following is a final checklist that an organization might use before stepping out the door and going public with its research and concerns. A checklist like this can help ensure that an organization or institution is clear about its information and findings, and ready for the many questions and challenges it is likely to face.

- ☑ Are we and our allies clear and in agreement on the action plan? Who is doing what in the action plan?
- ☑ Do we have a common understanding of who our primary audience is? Our secondary audience?

- ☑ Have we developed a clear and compelling message? What is it? Do all our allies understand and agree to this message?
- ☑ Who are our messengers for specific audiences? Why have we chosen them? Do our allies know who the messengers are?
- ☑ Have we developed appropriate background material for each audience? What is it and why is it suited for each particular audience?
- ☑ Are we familiar with and ready to argue the government's history of action and inaction on our issue of concern?
- ☑ Are we ready to explain in clear terms the approach, methodologies and information used in our budget work if called upon to do so? Is our background and budget information stored in a manner that will allow for ready retrieval, should that be necessary?
- ☑ Are we able to explain in what ways our issue of concern represents a failure of the government to comply with its right to food obligations, and which obligation(s)?
- ☑ Are we able to explain why the solution we are proposing would be a way for the government to better meet its right to food obligations, and which obligation(s)?

If the organization or institution can answer all of these questions, then it is ready to start presenting its case!

CONCLUSION

The Introduction of *Budget Work to Advance the Right to Food* began with the story about Roshni. Was Roshni's dire situation the result of inappropriate priorities in the government's budget? Was it due to a failure by the local government to receive, or perhaps properly expend, funds intended for food-for-work programmes that would have benefited Roshni's parents, or child feeding programmes designed specifically for malnourished children like Roshni? From the few facts provided in the story on page 1, it is not possible to say. However, this guide suggests a step-by-step process that a civil society group, a legislator or government institution such as a human rights commission, can follow to find answers to these questions and, if the government's budget did play a significant, negative role in the situation, to develop proposals for targeted actions to ameliorate it.

Budget work to advance human rights is no longer an entirely new area of endeavour for civil society groups, legislators or government institutions. It can and has been undertaken by individuals and groups around the world to important effect. It is hoped that many more individuals and groups will become involved in the work, because it can have a significant impact on the lives and well-being of individuals and communities everywhere.

In considering the ten steps described in Chapters 1 to 3, an organization or institution that has not yet done human rights budget work has nonetheless taken an essential step forward. It is now in a position to determine whether it has the necessary knowledge and skills to use budget work to address a right to food issue about which it is concerned.

If it has the needed knowledge and skills, then it also has some detailed, step-by-step information, which is grounded in others' real-life work and experiences, that it can use to guide its own efforts. If it does not, that would hardly be surprising as the range of knowledge and skills needed to do the work is quite broad and varied. Nor would the organization or institution be in a unique position, as many other organizations have had to learn new skills to do the work or identify others with the needed skills with whom to collaborate. *Budget Work to Advance the Right to Food* details the knowledge and skills that are necessary, and urges organizations to identify allies in other organizations or institutions who can help fill in the gaps.

Budget Work to Advance the Right to Food is designed to encourage government institutions, legislators and civil society groups to take on the challenge and great opportunity of budget work. Roshni's situation is tragically one that is shared by millions of children and adults in countries around the world. Budget work is a potentially powerful tool for bettering the situation of Roshni and so many others, and thereby helping guarantee that every person's right to food is realized.

PART TWO.

CHAPTER 4.

APPROACHING A RIGHT TO FOOD BUDGET

INTRODUCTION

Part I of *Budget Work to Advance the Right to Food* dwelt on budget work that is designed to address specific situations or cases that raise questions about a government's compliance with its right to food obligations. Each of the cases focused on a community or on a specific group of people, and the goal of the related research, analysis and advocacy was to enhance the enjoyment of the right to food of the specific communities or groups. No matter how successful such cases might be in ensuring access to food for those communities or groups, however, they are not ideal in the sense that they do not normally address access to food needs of the many other different groups that comprise the society. Is it possible to take a more sweeping approach and develop a comprehensive range of policies and related budget provisions so as to advance the right to food of the entire population in a country? Perhaps another way of saying this is: Is it possible to develop a right to food budget?

Food is related to very many aspects of a society and an economy, and people's capacity to understand all of those relationships, and to develop well informed and effective policies and programmes that reflect these relationships, is quite limited. Thus, it should not be surprising to learn that developing a full right to food budget has to date proved not to be feasible in practical terms, as desirable as it clearly is in concept. As a result, it is not possible at this point to suggest a step-by-step process (comparable to the process set out in Part I) for developing a right to food budget.

That said, there remains a great deal that governments can do, starting from where they are today, that might fall short of perfection, but that could very substantially improve enjoyment of the right to food of their citizens. The remaining pages of this chapter are devoted to summaries of initiatives in three countries where the governments are involved in trying to get closer to a right to food budget. The challenges they and their civil society colleagues have faced in doing so, as well as the advances they have made, make for compelling and encouraging reading.

Two of the initiatives—in India and in Brazil—have their roots in cases initially brought to public attention by civil society groups. Both initiatives illustrate how work on individual cases (the focus of Part I) can in certain situations lead to a much broader treatment of right to food issues. They also once again illustrate the importance of alliances in budget work, as it was alliances in both countries that enabled civil society groups to develop solid documentation of their budget and right to food issues, as well as to generate broad public support for them and pressure on the government to undertake appropriate action.

The initiatives also illustrate different institutional responses by governments to the challenge of developing a right to food budget. In India, the institution at the centre of the case is the Supreme Court, which appointed Commissioners to assist it in ensuring that the Government of India carries out the Court's orders. In Brazil, the institution that was created, CONSEA, is a combined governmental and non-governmental body. Both CONSEA and the Office of the Commissioners have been very helpful channels through which civil society has been able to contribute its knowledge, information and insights, and make recommendations for action.

Not all such government initiatives require a civil society push to get them going, as the third case, related to the development of a right to food budget in Mozambique, illustrates. This last case and the India case do, however, share a common feature. To a greater or lesser extent, both have involved costing, a process that is integral to the development of government budgets. Because of the central role it plays in budgets, costing can be important to know about for those involved with budget work, whether as part of civil society, as legislators or as members of government institutions, such as a human rights commissions. For those as yet unfamiliar with costing, there is a short introduction in Annex 2.

INITIATIVE 1. BUDGETING FOR HUMAN RIGHTS: THE EXPERIENCE OF THE RIGHT TO FOOD CASE IN INDIA

In 2001, the right to food was greatly advanced in India when a civil liberties NGO, the People's Union for Civil Liberties (PUCL), filed a lawsuit in Rajasthan to force the government to use food stocks to prevent hunger during a widespread drought. While India's Supreme Court considers a final judgment in this landmark case, it has issued a number of significant interim orders, which have turned various

government programmes into legally binding entitlements for poor and vulnerable persons. The Supreme Court has made it a 'duty' of every State and Union Territory to ensure that death owing to starvation and malnutrition does not take place. This implies that people who are too poor to buy their own food need to be guaranteed minimum means of subsistence by the government, either through direct food aid or access to gainful employment.

The central premise of the litigation was that the right to food flows from the right to life guaranteed in Article 21 of the Indian Constitution. Since 2001, the Supreme Court has issued more than fifty interim orders.[30] The case is the longest continuing mandamus[31] on the right to food anywhere in the world. In its most important orders the Supreme Court has (i) stressed the utmost importance of the provision of food to the aged, infirm, disabled, destitute women and men, pregnant and lactating women and destitute children, especially when they or their family members do not have sufficient funds to provide food for themselves; (ii) given direction to the state to see that all of the shops of the Public Distribution System start functioning; (iii) ordered the states to implement food-for-work programmes in all scarcity areas; and (iv) ordered implementation of, among other programmes, a Mid-Day Meal Scheme (MMS) and Integrated Child Development Scheme (ICDS) within a definite time frame.[32] The Supreme Court appointed Commissioners to monitor the implementation of its interim orders.

The Court does not give the government months or years to implement the schemes, an attitude which essentially treats food as a right. Holding the Chief Secretaries of the states responsible for failure in implementing programmes or for starvation deaths also suggests a concern that a functioning system of accountability be in place. Taken together, these developments amount to making significant progress towards having food be a legally enforceable right in the country. Indeed, possibly the most important achievement of the interim orders, from the perspective of the right to food, is that the benefits of the food-related schemes sponsored by the central government have become legal entitlements for the relevant sections of population.

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30 For detailed texts of all orders, see Supreme Court Orders on the Right to Food, Updated Edition, September 2007, Right to Food Campaign Secretariat, at http://www.righttofoodindia.org/orders/interimorders.html.

31 A mandamus is an order from a court to a subordinate court or government body.

32 The directions under various schemes include identification of beneficiaries as well as fixing of the quantum of disbursement. For instance, the Court has directed the state governments to implement the Mid-Day Meal Scheme by providing every child in every government and government-assisted primary school a prepared meal of at least 300 calories and 8–12 gram of protein each day of school for a minimum of 200 days in a year. The order to implement this programme for all children in these schools makes it the largest school meal programme in the world. It serves more than 50 million cooked meals daily.

The role of budget work

Both in the Supreme Court and through the justiciability mechanism of the Commissioners, the focus has been on budgeting entitlements in considerable detail and monitoring them. The following paragraphs briefly examine the manner in which this is being done for the ICDS programme, as an example of the 'battle with the detail' that constitutes the struggle of the Right to Food Campaign.

The Supreme Court order, dated 28 November 2001, which first universalized the ICDS and fixed the entitlements within the programme, stated, *inter alia*:

> *… (i) We direct the State Governments/Union Territories to implement the Integrated Child Development Scheme (ICDS) in full and to ensure that every ICDS disbursing centre in the country shall provide as under:*
>
> *(a) Each child up to 6 years of age to get 300 calories and 8-10 grams of protein;*
>
> *(b) Each adolescent girl to get 500 calories and 20-25 grams of protein;*
>
> *(c) Each pregnant woman and each nursing mother to get 500 calories & 20-25 grams of protein;*
>
> *(d) Each malnourished child to get 600 calories and 16-20 grams of protein;*
>
> *(e) Have a disbursement centre in every settlement…*

The order directed the central government as well as the State governments and Union Territories to ensure, *inter alia*, that:

> *… All the State Governments/Union Territories shall allocate funds for the ICDS on the basis of one rupee per child per day, 100 beneficiaries per AWC*[33] *and 300 days feeding in a year (...)*
>
> *... The Central Government and States/Union Territories shall ensure that all amounts allocated are sanctioned in time so that there is no disruption whatsoever in the feeding of children ...*

The issuance of these orders, however, did not translate into an automatic increase in budgets or compliance with the other aspects of the orders. Indeed

33 AWCs is an abbreviation for Anganwadi Centres, which are government-sponsored child care and mother care centres that cater to children in the 0–6-year age group.

compliance often required further pressure from the Commissioners or civil society, or both. For instance, when the Government of India raised concerns about the number of additional ICDS Centres that would need to be established to achieve universalization,[34] the Commissioners presented demographic information, disaggregated for every State, to challenge the government's numbers. This led to a landmark order in which the Supreme Court set state-specific targets for universalization to be achieved in a time-bound manner, based on the Commissioners' recommendations.

The Supreme Court further elaborated upon the allocations in the budget that should be set aside for ensuring the supplementary nutritional entitlements for children under six. The order directed the central and State governments to fully implement the ICDS scheme by, *inter alia*:

> *… (i) allocating and spending at least Rs.2 (=0.02 US$) per child per day for supplementary nutrition out of which the Central Government shall contribute Rs.1 per child per day.*
>
> *(ii) allocating and spending at least Rs.2.70 for every severely malnourished child per day for supplementary nutrition out of which the Central Government shall contribute Rs.1.35 per child per day.*
>
> *(iii) allocating and spending at least Rs.2.30 for every pregnant women, nursing mother/adolescent girl per day for supplementary nutrition out of which the Central Government shall contribute Rs.1.15 …*

The role of civil society

The far-reaching orders of the Supreme Court would have been impossible without the persistent advocacy by the Right to Food Campaign.[35] This campaign emerged from the groups that were initially engaged in the legal case, but over time has grown much beyond the scope of the Supreme Court case, with more than 1000 national organizations involved.

Over the years the Campaign has ensured that legal and local actions—through social audits, rallies, protests and grassroots mobilization—complement each other, and together strengthen the struggle to make certain that the court-ordered entitlements reach the right holders.

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34 Universalization means that programmes are not geographically targeted, or targeted only at specific vulnerable groups. The Supreme Court has followed the principle of universalization, with a priority given to vulnerable groups, such as indigenous people and scheduled caste communities, who face multiple deprivations.

35 To learn more about the Right to Food Campaign in India, visit www.righttofoodindia.org.

With regard to the budgetary provisions, the role of civil society has largely been one of informing the Court about details related to the need to enhance funding, providing specific budget information, and presenting monitoring reports on the allocation and utilization of funds by both State and central governments. Grassroots surveys, fact-finding reports, budget analysis, reports of social audits, and studies by independent academics have all been used in an effective manner to counter the affidavits filed by State and central governments in every single hearing.

Solid knowledge of budget work has been important in enabling the Commissioners and civil society to challenge government presentations of budgetary allocations. For example, with regard to the ICDS programme, when State governments based their budgetary allocations on the *current* levels of enrolment in the ICDS Centres, the Commissioners, supported by civil society, in turn re-calculated the per child expenditure on, for example, supplementary nutrition, using the parameter of the number of children who *ought* to have been covered in pursuance of the Court's orders on universalization.

When the Planning Commission of India[36] drafted the 11th Five-Year Plan for Food and Nutrition Security, civil society groups attended the meeting of the Steering Committee. They insisted on costing individual entitlements for the ICDS programme and presented a comprehensive document[37] that specified financial allocations, not just under broad activity headings, but for every specific age group for whom they were seeking to ensure entitlements.

An example was the provisions that were budgeted for ensuring the right to food entitlements of children under the age of six months (who should be exclusively breastfed). These included a component of maternity benefits, creation of crèches and provisioning of worksite facilities for women in the National Rural Employment Guarantee programme, information and communication material to promote breastfeeding, as well as activities for strengthening legislation on the prevention of the promotion of breast milk substitutes. A key player for this segment of the exercise was the Breast Feeding Promotion Network of India (BPNI). It was supported by other experts within the Working Group, including academics, nutritionists from the National Institute of Nutrition, paediatricians, field activists and representatives from the Office of the Commissioners. The support of these other stakeholders was essential.

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36 www.planningcommission.gov.in

37 'Strategies for Children Under Six: A Framework for the 11th Plan.' For a short version of this document, see *Economic and Political Weekly*, 29 December 2007: 87–101. The costing exercise and preparation of the document were undertaken by a *Working Group for Children Under Six*, which was constituted by the Right to Food and the Right to Health Movements, which collectively represent more than 1500 NGOs, trade unions, political and non-party formations, networks and professional bodies in India.

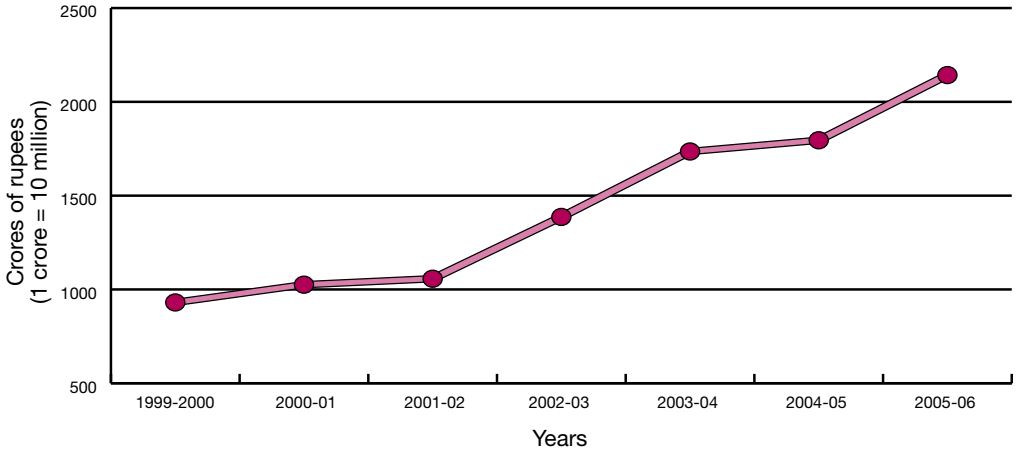
Conclusion

A key lesson to draw from this right to food case is that the collective effort represented in the cross-cutting alliance between the Commissioners' Office and the Right to Food Campaign has allowed for the development of a much more holistic analysis. In addition, the participation of the Commissioners' Office both in official bodies like the Steering Committee and in civil society efforts enables the Office to form a bridge between policy and the reality in the field. It also allows civil society to raise individual grievances for redress, as well as present their concerns at official forums through the Commissioners' Office.

The Right to Food Case has also provided civil society with access to an unprecedented amount of official data, and civil society is still equipping itself to properly analyze the information, so as to use it to effect lasting public policy changes. The key learning for civil society in this process has been that incisive analysis of the government's own data and budgets can be effective in the Court hearings, because the admissibility of the data cannot be questioned by the government.

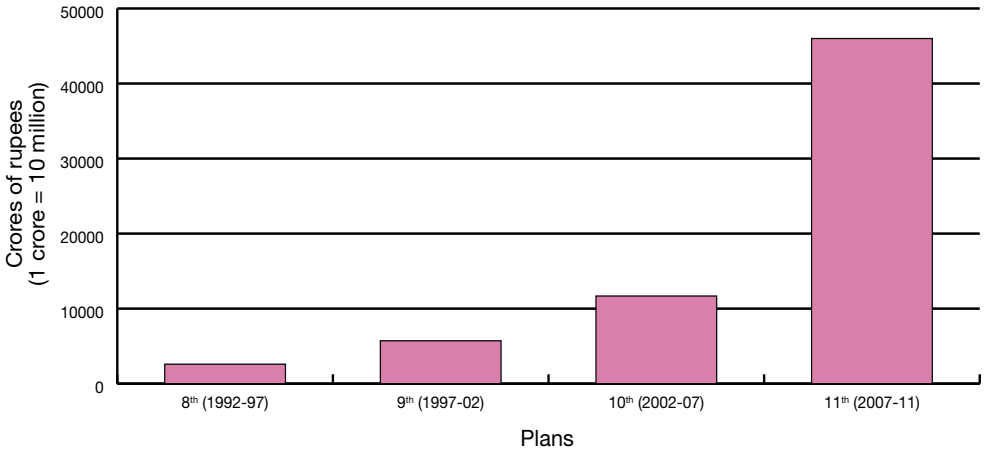
The efficacy of budget work and tracking individual entitlements as one of the approaches to ensuring the right to food can perhaps best be demonstrated by looking at the impact on expenditure patterns of the Government of India. Figure 9 illustrates the growth in expenditures for the ICDS programme during the period of the Right to Food Case (2001–2008). This evidence would perhaps be compelling enough to validate the approach.

Figure 9. ICDS reported expenditures



Similarly, the impact of civil society interventions to increase allocations for the ICDS are reflected in the 11th Five Year Plan (2007-2011).

Figure 10. ICDS allocations in successive Five-Year Plans of the Government of India



INITIATIVE 2. CONSTRUCTING A RIGHT TO FOOD BUDGET: THE EXPERIENCE OF BRAZIL

The National Food and Nutrition Security Council (CONSEA) of Brazil was first established as a public institution in 1993 as a result of broad pressure to include civil society in the development of government policy in a range of areas, including food security. While the Council was dismantled in 1994, its discussions succeeded in turning hunger in Brazil into a widely-recognized political issue. CONSEA was re-established in 2003, and currently comprises 40 representatives from civil society, 17 from government as well as 16 non-voting observers. It serves in a consultative and advisory role to the President on food security and right to food issues, and submits recommendations for action directly to the national cabinet.

In 2005 CONSEA decided to compile a right to food budget so as to be in a better position to monitor whether the Brazilian government's budget allocations to food and nutrition were adequate. It was envisioned that the right to food budget would also be a basis from which CONSEA could get involved in the budget planning process and make concrete suggestions for increases and decreases in specific budget lines.

The Challenge

While the idea of developing a right to food budget is appealing in the abstract, putting it into practice has proven to be quite challenging. The first question CONSEA faced was what to monitor in the budget. Two possible approaches emerged from prior in-country experiences:

- *An institutional approach*, in which the budgets of all government institutions that have major responsibilities for achieving food security goals, or for the realization of the right to adequate food, are totalled; or

- *The programme approach*, where the budgets of all programmes (and other governmental actions) that are identified to have specific food security objectives are totalled, irrespective of which institutions have responsibilities for those programmes.

CONSEA chose the latter approach, as it promised to provide a more accurate picture. Very many government institutions are involved in food and nutritional security in Brazil. These institutions have multiple roles and responsibilities, not all of which are related to food security, so it would be misleading for their entire budget to be included in a right to food budget. The Ministry of Education, for example, serves daily school lunches to over 37 million schoolchildren in the country, and in 2007 invested R$ 1.6 billion (US$ 1 billion) in this effort. That is not a negligible sum, and it should surely be included in the right to food budget, but including the entire budget for the Ministry of Education (around US$ 12.5 billion) would result in a misleading picture.

CONSEA's first step in developing a right to food budget was to list all government food security programmes in Brazil. This proved to be more difficult than had been anticipated. On top of the 31 programmes included in the *Fome Zero* Strategy (a government initiative to eradicate hunger), there were many other government activities that had to be considered. To minimize the complexity of the process, CONSEA decided to include only activities carried out and financed by the federal government.

Much of the difficulty encountered by CONSEA is inherent in the breadth and complexity of the concept of food security. *Food availability* concerns, because they relate to food production, are very much linked to the work of the Ministry of Agriculture. Things get more complicated when talking about *access to food*. Economic access, for example, is related to whether individuals have sufficient resources to buy food. Brazil has a conditional cash transfer system (*Bolsa Família* Programme) for individuals below the poverty line, for example, which is obviously related to economic access.

Households that are slightly better off may also depend on government services to be able to feed themselves, through, for example, the government's

dissemination of information on market prices, development and maintenance of a sound infrastructure, proper training of children and adults, or an adequate health system. The list is potentially endless. *Physical access to food* falls within the purview of the Ministry of Commerce (e.g. ensuring the existence of local markets) or the State institution that takes care of infrastructure and feeder roads. *Utilization of food* encompasses food storage, food preparation, child care and nutritional aspects, and this falls in the domain of primary health care, nutritional education, basic sanitation, adequate housing, and so on.

CONSEA identified 18 policy priority areas related to food and nutrition security, which together make up the food and nutrition security budget of around R$ 27.2 billion (US$ 16.3 billion).

BOX 29. Food and Nutrition Security Budget — National Food Security and Nutrition Council (CONSEA), Brazil

The food and nutrition security budget defined by CONSEA for the year 2008 (within whose framework it was to make budget proposals to the executive branch of government) consists of 18 food- and nutrition-related thematic areas, which in turn comprise a total of 43 programmes. Each programme is divided into specific activities, ranging from 1 to 13 activities per programme, for a total of 149 activities. The thematic areas are:

1. Food marketing and storage
2. Food access
3. Structural interventions (employment, small-scale production in poor communities, small businesses)
4. Smallholder agriculture
5. School feeding
6. Healthy foods promotion, surveillance and health care
7. Biodiversity and traditional populations
8. Collection and processing of recyclable waste in rural and urban areas
9. Public policies management (monitoring, mobilization and education activities)
10. Water resources and infrastructure for food security
11. Fisheries and aquaculture
12. Agrarian reform, credit and conservation
13. Food and nutrition security of afro-Brazilian populations
14. Food and nutrition security of indigenous populations
15. Potable water and sanitation
16. Income transfers
17. Food and nutrition security in semi-arid regions
18. Safety surveillance (for water, food and drugs)

This is a long list, it has many sub-items, and yet one could easily find more examples. Many government actions (and omissions) directly or indirectly influence the ability of individuals to feed themselves. Although many of these actions are not strictly food-related (e.g. basic sanitation), they should, at least partially, be accounted for in a right to food budget. However, adopting such an approach would doom the budget to being vague and subjective. How much of the budget allocation for sanitation should be attributed to the right to food? 20 percent? 30 percent? 50 percent? There does not seem to be a sound way of drawing a line, and thus CONSEA left such items out of the right to food budget.

It is also important to remember that not all government spending influences food security in a positive way. There may be some budget items that have the potential to negatively affect the realization of the right to food. For example, a mega-project may displace peasants who before the project's construction were able to feed themselves, or a government's decision to enter into a free trade agreement may generate winners and losers. How does one account for the 'negative spending' such losing represents? Indeed, there may even be government programmes whose positive vs. negative aspects conflict. For example: A farmer receives support through a rural development programme (+), but faces serious threats from subsidized imports dumped on the local market (-), which the government acknowledges and for which, in response, it offers compensation (+).

As was already said, it is not (yet) possible to construct a true right to food budget, i.e. one that adds all the budget allocations of relevance to the right to food. One essential difficulty is that many important right to food considerations have few or no budget implications. For example, because of the fundamental human rights principles of access to information (transparency), equity, non-discrimination and participation, the process by which a policy is implemented is equally as important as the final output. While there may be budget allocations to enable civil society participation in policy formulation, many aspects of the budget and budget process, such as participation, depend more on the attitude of individuals than on resources.

In addition, it is possible to track some expenditures that are relevant to the right to food but that are also of a quite general nature and serve multiple purposes. Training poor individuals concerning the law in order to facilitate their access to the legal system, for example, is surely essential in guaranteeing the right to food, but it is also essential for other human rights. Including such expenditures in a right to food budget would distort the budget.

CONSEA has been monitoring allocations and expenditure of a smaller number of priority programmes since 2006. This work has enabled it to make concrete proposals to the federal government related to the budget for food and nutrition security, and to examine the food and nutrition security proposals within the annual budget bill. In 2007, for example, CONSEA successfully influenced the national budget when it proposed strengthening the National Food and Nutritional Security System (SISAN), and approximately R$ 2.7 billion (US$ 1.6 billion) was distributed among the 27 Brazilian states to support the drafting of food security laws at the state level. For the 2009 annual budget CONSEA recommended budget increases in the 18 priority areas mentioned earlier. Among these, it proposed that the government increase funds for SISAN to R$ 13 billion (US$ 7.8 billion) to further strengthen the system at all levels. That said, the proposals that CONSEA has made have not been the result of a rigorous application of formulas or equations, but have resulted instead from negotiations between CONSEA and the Ministry of Finance.

Conclusions

Linking the core content of the right to food to a national budget appears to be very complex. The bottom line is that *what* should be included in a right to food budget and *where* to find the relevant allocations is country specific.

In addition, a budget may tell us what is allocated and what has been spent, but not what *should be* spent. It also does not provide direct insights into the effectiveness and efficiency of actual expenditures and how well the poor are actually being targeted. Thus, in developing a right to food budget, there seems to be a need to first conduct a right to food assessment that identifies the underlying, root causes of hunger in the country. This, in turn, should point to the most relevant government actions to be undertaken and then monitored.

This case of Brazil demonstrates why it is very difficult to take a human rights approach when developing the national budget, as such an approach would include, among other things, attitude change, process considerations, as well as the empowerment of right holders, issues that are either not in the budget at all or are there only in a disguised way!

It would be fair to conclude that summarizing all food security-relevant items in a budget is very time-consuming and subjective. Even when such an overview is prepared, it is rather challenging to monitor over time. Thus far, few groups have tried to develop a right to food budget, and it is impossible to suggest, on the basis of the limited experience available, a best way to handle the dilemmas faced in trying to do so. It will be important over time to learn more about initiatives pursued in different countries, and the information needs related to, as well as the process of, compiling a right to food budget at the national level.

INITIATIVE 3. COSTING FOOD SECURITY INTERVENTIONS IN MOZAMBIQUE

A growing number of governments recognize that the problem of hunger and food insecurity has to be tackled directly, because economic development and a growing GDP have not, on their own, resulted in expected reductions in hunger in many countries. Consequently, more and more national strategies and policies mainstream food security, treating it as a cross-cutting issue. However, this integration is often a bit weak. Food security may be mentioned as a core policy area, but the programming of specific interventions and related funding allocations are not well elaborated. Such is the case with Mozambique's Poverty Reduction Strategy (PRSP)[38] .

BOX 30. Mismatch between Planning and Budgeting in Mozambique

In Mozambique, the Medium-Term Fiscal Framework sets financial ceilings for each sector, under which they should design their budget proposals. This is often done arbitrarily and does not factor in any added tasks agreed upon by national plans (for example, the PRSP).

There is a lack of transparency in the process of making budget allocations to sectors (for example, health or education). Apparently, it is easier to negotiate directly with the Ministry of Finance than undertake the tedious exercise of submitting detailed work plans and budgets. This type of approach gives an advantage to well connected individuals.

There is a lack of capacity in the sectoral Ministries to prepare sound financial plans and to estimate unit and overhead costs

Cognizant of these shortcomings, the Ministry of Development and Planning (MPD) in Mozambique asked FAO to prepare a simple method for costing the food security interventions mentioned in and implied by the PRSP. FAO produced a dynamic Excel™ table that details the costs for each of approximately 40 food security interventions for each of the ten provinces (see the addendum at the end of this section). The table is dynamic in that if an input cost varies or if a programme needs to be expanded or reduced in scope, the Ministry can quickly introduce the adjustments and retrieve the new cost estimate.

Three simple steps can illustrate the costing exercise:

- identify the relevant programmes and activities to ensure food security;

38 *Plano de Acção para a Redução da Pobreza Absoluta* (PARPA II) 2006-09.

- find out for each programme who the beneficiaries and responsible authorities are; and
- investigate the unit and overhead costs of each programme, and use these to calculate the cost of the food security intervention.

Simple steps, yes, but this should not disguise the fact that to do the steps, it is necessary to have large amounts of data that are not always accessible to non-governmental groups. A costing estimate, such as that done by FAO in Mozambique, can most probably only be done by a government or with a government partner. It is, for example, very difficult, if not impossible, to deduce the cost for a food security programme from the national budget. In Mozambique the national budget is structured according to administrative or economic classifications and does not provide substantial detail. The situation is even worse when it comes to externally funded projects. These are often put together in a lump sum of (undefined) service provisions in the investment budget, thereby making it impossible to determine the exact cost of a programme, let alone how much of the money is to be spent for the actual service, for administration or for personnel.

With those provisos in mind, let us consider the three steps.

1. Identify the relevant programmes and activities to ensure food security

Identifying food security interventions (and estimating the number of beneficiaries) is a tedious exercise. Mozambique's PRSP, although an 'Action Plan' according to its Portuguese name, does not include detailed actions, the number of targeted beneficiaries or the cost for the different interventions. The PRSP does not even say which concrete action needs to be undertaken to realize specific provisions in the text.

It is also a matter of debate as to what should be regarded as a relevant intervention for food security. Much of the PRSP has implications for the hunger situation in Mozambique. Even such seemingly unrelated activities as deactivating mines or investing in tourism can be seen as food security interventions as both can enable individuals to participate in the labour market, earn a living and feed their families.

The chapter of the Mozambican PRSP on food insecurity has a rather narrow focus on chronically hungry children (stunting) and vulnerable groups (food insecure, AIDS-affected, and ultra-poor households). In its costing exercise FAO thus did not look at food security interventions in the broadest sense just mentioned, but limited itself to programmes related to education, health, social action and gender equality. The result was a list of some 40 interventions. The list could only have been developed with the active participation of the responsible authorities in the specific sectors, because the PRSP identifies only the broad goals (e.g. 'increase school attendance of undernourished children'), but tasks the relevant ministries with designing specific interventions (e.g. a school feeding programme).

2. Find out for each programme who are the beneficiaries and the responsible authorities

For each of the interventions identified, it is necessary to know the number of beneficiaries. Depending on the anticipated coverage of the programme and plans for future expansion, not all of the individuals in need may be served. Some programmes, for instance, may only be in a pilot phase and can only be scaled–up slowly because of the complexity of the programme or the costs involved.

For the costing study in Mozambique, FAO assumed that the reduction goals stated in the PRSP would actually be realized, which would result in the number of individuals in need decreasing over time. Thus:

- the percentage of underweight children under five years of age (low weight for age) would drop from 24 percent in 2003 to 18 percent by 2009 (Source: PARPA's Global Indicators Matrix);
- the percentage of children below five with low weight for height (a measure of acute malnutrition or wasting) would stabilize at a rate of between 0 percent and 5 percent (Source: PARPA's Strategic Matrix); and
- the percentage of the population in a situation of chronic hunger (stunting) would be reduced by 35 percent from 1990 to 2009. Chronic hunger is assessed by comparing by height to age for children under five.

Since the prevalence of food insecurity varies among the provinces in Mozambique, the specific targets for each province are different. For example, the Zinc Supplement Programme (see the addendum at the end of this section) is designed for chronically undernourished children under five years of age. With regard to Tete Province, Table 2 sets out the anticipated number of beneficiaries for four years.

Table 2. Anticipated number of ZSP beneficiaries in Tete Province, 2006-2009

	2006		2007		2008		2009	
No. of children <5 yrs	285 023	100%	291 417	100%	297 923	100%	304 649	100%
No. stunted	130 826	46%	127 072	44%	123 414	41%	119 890	39%
No. wasted	4 560	2%	4 430	2%	4 302	1%	4 179	1%
No. underweight	71 541	25%	69 488	24%	67 488	23%	65 561	22%

A number of sources were used to estimate and extrapolate the number of beneficiaries per programme and per province for the years between 2006 and 2009. Population figures (in the case just given, of children under five) were taken from the demographic projections of the national statistics institutes. More specific information, such as number of children under five without mosquito nets, had to be extracted from other sources (in that case, from the Demographic Health Survey).

In terms of coverage of the different programmes, the FAO costing assumed that all programmes would reach 50 percent of the intended beneficiaries until the end of the period of the PRSP, if not stated otherwise by the responsible government entity. Thus, the costing favoured feasibility over aspirational goals (i.e. full coverage), which, given that some programmes were starting from a 0 percent coverage base, would be illusory in this case. With regard to the Zinc Supplement Programme, for example, the Ministry of Health set a different goal, assuming only a 10 percent coverage of the programme up to and including 2009; i.e. 13 000 children in Tete in 2006, 12 000 in 2009. The responsible authority for implementation of the Zinc Supplement Programme is the Provincial Directorate of Health. It receives the budget allocation for the programme and is responsible for service delivery.

3. Investigate the unit and overhead costs of each programme, and use these to calculate the cost of the food security intervention

This third and last step deals with the actual costing of programmes. While the information needed for the first two steps might be publicly accessible, information about the costs of the different interventions is more difficult to obtain.

Four items are needed to cost a programme:

- the number of beneficiaries (step 2);
- the unit value (the cost of service per beneficiary);
- the human resources (staff needed to implement a programme, including community workers, extension service providers and health-care workers); and
- logistical items (transport, fuel, stationery, etc.).

Programmes differ in the type of inputs needed. Some programmes provide a direct service in cash or kind to beneficiaries, which involves a transfer of money or goods (such as mosquito bed nets). For other programmes, the costs are mostly salaries of ministerial personnel who provide advisory services (e.g. nutrition education).

For each programme, the costs of human resources and logistics have to be estimated. For example, the Provincial Directorate of Health, which is responsible for therapeutic feeding, salt iodization, Vitamin A, zinc, iron and zinc supplement programmes, breastfeeding promotion and so on, estimates on average 5 percent of programme costs for human resources and 4 percent for logistics.

The best sources for the unit and overhead costs are surely the responsible ministries. Either the ministries know from past experience or, in the case of new programmes, they have estimated the costs for their own financial monitoring. If the ministries do not know how much the implementation of a certain

programme may cost, or if they do not want to reveal 'sensitive' data, a review of scientific literature on food security and nutrition can provide some estimates. These, however, have to be taken with a grain of salt, as the costs for implementation of a programme can vary significantly between countries and over years.

This table provides some details of the implementation costs of the Zinc Supplement Programme in Tete Province.

Table 3. Implementation costs of the Zinc Supplement Programme, Tete Province (in MTN)

COST ITEM	2006	2007	2008	2009	TOTAL
Total Cost	2 224 558	2 160 739	2 098 529	2 038 611	8 522 437
Transfers (Coverage × Unit Value)	2 040 948	1 982 329	1 925 256	1 870 285	8 110 368
Coverage	13 083	12 707	12 341	11 989	
Unit Value	156	156	156	156	
Human resources (5% of Transfers)	102 047	99 116	96 263	93 514	390 941
Logistics (4% of Transfers)	81 638	79 293	77 010	74 811	312 753

The same calculation had to be made for all programmes identified and for all provinces. According to FAO's calculation, an investment of US$ 205 million would be needed to implement the food security programmes mentioned in the PRSP.

A calculation of the economic growth foregone due to chronic hunger (the 'cost of hunger')[39] suggests that investing in the reduction of hunger is cost-effective. For example, halving the prevalence of protein-energy malnutrition, iodine deficiency disorder and iron deficiency anaemia yields a discounted benefit of US$ 885 million, which far outweighs the required investment cost of US$ 205 million.

Table 4. Cost of food security programmes mentioned in PRSP (in MTN)

	2006	2007	2008	2009	TOTAL
	Direct Hunger-Reducing Interventions				
Chronically hungry children	249 657 035	174 286 184	245 341 722	241 270 523	910 555 465
Ultra-poor households	170 600 457	197 049 511	364 407 056	420 992 050	1 153 049 075
Aids-affected households	168 777 632	214 960 452	225 708 475	236 456 497	845 903 056
Subtotal	589 035 124	586 296 147	835 457 254	898 719 071	2 909 507 595
	General Food Security Interventions				
Food insecure children	236 529 858	272 165 259	293 960 755	316 018 126	1 118 673 998
Food insecure households	255 624 798	304 623 078	338 051 472	391 735 785	1 290 035 132
Subtotal	492 154 656	576 788 337	632 012 227	707 753 911	2 408 709 130
Grand total (MTN)	1 081 189 780	1 163 084 484	1 467 469 480	1 606 472 981	5 318 216 725
(US$)	41 584 222	44 734 019	56 441 134	61 787 422	204 546 797

Calculations based on US$ 1 = MTN 26.

39 Dista, S. & Vicente, C. 2009. The Cost of Hunger in Mozambique in *Food Security Policy - Insights from Mozambique*.

Challenges in doing costing

Costing, such as that undertaken by FAO in Mozambique, is complex and difficult. The most common challenges faced in such a costing exercise are summarized below.

- Concrete figures, such as those in Table 4, are misleading. The reality is that often data are not available and have to be estimated, and the differences between real costs and such guesswork can be huge.

- There is the question of which interventions should be included in the costing. For Mozambique, the question was: What should be included in food security and what should be omitted? Often strategies, and sometimes even plans of action, are not sufficiently detailed in terms of clear interventions, coverage, beneficiaries, costs, and so on.

- The target group is often only specified in a descriptive manner (e.g. 'ultra-poor households'), with insufficient information about actual numbers. How many beneficiaries are there? Are they women, men, children, the elderly? Is government data sufficiently disaggregated?

- It is difficult to calculate how interventions change over time. If medium-term predictions are made (as in this example), will it be possible to see an impact of the first years' interventions in the later years? Will the number of beneficiaries go down (because of the impact of this and other programmes, and because of overall development in the country) or will the number go up (because of higher coverage or higher need due to detrimental factors like climate change, high food prices, an increased number of food insecure people)? Is it possible to make an educated guess about these changes?

- What programme coverage should be assumed? Is it appropriate to use the assumption articulated by the ministry in charge? If there is none, is it better to use the desirable rate of coverage or the doable? And, if doable, what is doable?

- Is the unit value correct, and how will it change over time? Because of the recent high food prices, for example, school feeding is now much more expensive than it was a few years ago.

- Are the overhead and costs for logistics known? Is it possible to get precise values (perhaps extracted from previous experiences)? Often overhead costs are quite high for new programmes, but decrease after some years of implementation. Ministries may also be reluctant to reveal high overhead cost and might understate the percentage going to personnel and administration.

Addendum

List of interventions related to the PRSP in Mozambique

A) Direct hunger-reducing interventions

- *Chronically hungry children:*
  - therapeutic feeding;
  - salt iodization;
  - vitamin A supplementation;
  - iron supplementation;
  - zinc supplementation; and
  - school feeding.
- *Ultra-poor households:*
  - community-based growth promotion;
  - community-based food supplementation;
  - prevention of water-transmitted diseases;
  - early child care programmes;
  - malaria prevention;
  - routine treatment expansion;
  - cash transfer (PSA); and
  - community-based nutritional health schemes.
- *AIDS-affected households:*
  - basic social services provided by CSOs and NGOs.

B) General food security interventions

- *Food-insecure children:*
  - growth monitoring programmes;
  - poverty certificates;
  - birth certificates;
  - promotion of recommended complementary feeding practices;
  - hygiene education and promotion programmes; and
  - breastfeeding promotion in hospitals.
- *Food-insecure households:*
  - workfare;
  - income generation;
  - community development programme;
  - community workers training;
  - micro-credits for women with (AIDS) paternal orphans;
  - financial subsidies for HHS integrating COVS;
  - reproductive health schemes; and
  - direct social support.

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ANNEX 1
GOVERNMENTS' INTERNATIONAL HUMAN RIGHTS OBLIGATIONS AND THE RIGHT TO FOOD GUIDELINES

GOVERNMENTS' INTERNATIONAL HUMAN RIGHTS OBLIGATIONS

When governments ratify international human rights treaties, they take on specific obligations to realize the rights enumerated in those treaties. At the same time, there are specific budget calculations that can often be helpful in enabling an organization or institution to assess a government's compliance with a particular obligation.[40] The following are summaries of the international human rights obligations with regard to the right to food. Where there is a budget calculation that may be particularly helpful in assessing compliance with the obligation, it is mentioned.

The obligation of non-discrimination

This obligation requires that governments in all their actions do not discriminate against individuals or groups of individuals on the basis of a number of characteristics, including ethnicity, religion, belief, sex or property. Thus, for example, if a government excludes (by policy or practice) a specific ethnic group from benefiting from a food security programme, it would be violating its obligation of non-discrimination.

40 This Annex does not address in any detail macroeconomic policies and their impact on the right to food. For insights into the relationship between such policies and human rights obligations, see Balakrishnan and Elson, Auditing economic policy in the light of obligations on economic and social rights. See References.

Budget calculation

Discrimination can often be spotted in a government's budget by calculating *per capita* allocations or expenditures. If, for example, a specific ethnic group is concentrated in a particular geographical area, the calculation may uncover lower *per capita* allocations to that geographical area.

The obligation to respect the right to food

In this context, the word 'respect' has a particular meaning. A short way of saying what it means is, 'do no harm.' In other words, a government should take no action that diminishes or interferes with an individual's current enjoyment of the right to food. Examples of failing to respect the right would be adopting trade or financial policies whose result is that some people in the country have less access to food. Another example would be pursuing development policies that force small-scale farmers off their land with no compensatory provisions to ensure their access to food.

The obligation to protect the right to food

In this context, the word 'protect' also takes on a very specific meaning. It means that the government must protect individuals from actions of a third party who would interfere with or diminish those individuals' right to food. An example of a failure to protect the right to food would be if a government failed to have an effective system of food inspection in the country, with the result that contaminated food made its way to the market. Another example would be when a government fails to control water or air pollution generated by private companies that damages crop production of farmers in an area.

Budget calculation

Has the government provided adequate funding in the budget to allow regulatory bodies or agencies to operate in an effective way? This could involve a costing exercise designed to determine if the funds available allow for adequate staffing and operations.

The obligation to fulfil the right to food

The obligation to fulfil has two dimensions: to provide and to facilitate.

- The obligation to fulfil (provide) means that the government must ensure that people who are suffering from hunger have access to emergency food. In other words, when individuals are unable themselves to access adequate food, the government must ensure that they get the necessary food. If the government, for example, fails to make provisions to get food to those who are hungry in an area of the country which it knows from experience is likely to suffer from drought (and will thus need supplementary food supplies), this could constitute a failure to meet this obligation.

Budget calculation

A *per capita* calculation would give an idea of how much the government has allocated for emergency relief per person at probable risk. Based on statistics of the number of people who have in the past been at risk in such situations, it should be possible to determine if the government is budgeting too low.

- The obligation to fulfil (facilitate) requires the government to create an environment that enables individuals to have access to food either through direct production of food (farming) or through earning sufficient income to be able to purchase the necessary food. There are many examples of failure to meet this obligation. They include: (1) A large portion of the population lives in rural areas and depends on farming for their livelihood. The government fails to institute an agricultural support programme, with the result that many people struggle to produce adequate food to meet their and their families' needs; (2) A government allocates funds for agricultural support programmes, but does not monitor expenditures closely, with the result that funds are either diverted to non-agricultural uses or are spent inefficiently; (3) Many poor people living in the cities have inadequate access to food. The children's nutritional needs could be met through a school lunch programme, but the government fails to establish and run such a programme.

Budget calculations

Because of the sweeping nature of this obligation, it is not possible, in the absence of a specific fact situation, to identify one calculation that would assess all relevant policies and programmes.

Obligations specific to economic, social and cultural (ESC) rights

With regard to ESC rights, governments also have additional obligations that are spelled out in Article 2(1) of the International Covenant on Economic, Social and Cultural Rights (ICESCR). That article says:

> *Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and co-operation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures.*

The underlined phrases are of particular importance in budget work.

- Maximum of its available resources in broad terms means that even when a government's resources are very limited, it still has an obligation to use those resources in a way that will have the maximum impact on the enjoyment of

human rights. The phrase has been interpreted by the UN Committee on Economic, Social and Cultural Rights (CESCR) to mean that governments have a duty to use resources allocated in an effective and efficient manner, and prohibits the diversion of resources devoted to Covenant-related issues. Thus, corruption is to be combated. Also of concern is non-utilization of budget items earmarked for social expenditures; those funds should be fully spent, and spent solely for the purpose intended.

The Committee has also used a number of indicators to provide insight into compliance with this obligation:

- A comparative analysis of the financial resources spent by a government on Covenant-related items and non-related items (e.g. tourism). If there is significantly more devoted to the latter, the Committee considers this an indication of non-compliance.
- A comparison between money spent by a government in implementing a specific right and that spent on the same item by governments in other countries with the same level of development. If the percentage of the national budget allocated is considerably lower than that of another State with a comparable level of development, this is indicative of non-use of maximum available resources.
- The Committee also looks at the level of development of a country. The greater the development, the more it expects specific rights to be realized. If the level of resources in a country is improving, the level of its commitment to ESC rights must similarly improve. Failure to do so points to a failure to use the maximum of available resources.

CESCR has pointed out that the phrase maximum available resources was intended by the drafters of the Covenant to refer to both the resources existing within a country and those available from the international community through international cooperation and assistance. According to General Comment 12 (para. 17), States are obliged to ask for international cooperation if domestic resources are insufficient to assure a minimum essential level of food necessary for individuals to be free from hunger. Thus, the nature of a government's efforts to secure international assistance is relevant to assessing its compliance with this obligation.

In light of the complexity of this obligation, several budget calculations could be useful. For example:

- Economic and social rights should be prioritized in a government's budget. A useful *budget calculation* would be determining shares of the budget allocated to different sectors.
- A government allocates significant funds to economic and social rights areas, but fails to spend them.

A *budget calculation* would be to compare allocations to expenditures through looking at in-year or year-end reports.

- The GDP in a country is growing, but government revenue is not keeping pace with the growth.
  An appropriate *budget calculation* would be to assess the budget as a share of GDP compared over a few years.

✦ Achieving progressively has been interpreted to mean that governments not only have the responsibility to move consistently to increasingly expand the enjoyment of Economic and social rights, but that they cannot take any backward steps (known as retrogression).

A possible *budget calculation* would be to measure changes over time (see Annex 2). Whenever comparison is being made of budget figures from one year to the next, it is important that those figures first be adjusted for inflation. If they are not adjusted, this should be noted in any findings. This calculation could be undertaken in conjunction with calculations of *per capita* expenditures and allocations.

The obligations of conduct and result

The obligation of conduct requires the government to undertake action reasonably calculated to realize the enjoyment of the right to food. It focuses on what the government *does*.

Relationship to the budget: This obligation would require the government to raise revenue, allocate and spend funds in a way or on policies and programmes that are designed to further the right to food.

The obligation of result requires that the steps the government has taken and the measures it has adopted actually do enhance enjoyment of the right to food. This obligation focuses attention on the *outcome* (rather than just output) of government actions: Have people's right to food been respected, protected and fulfilled?

Relationship to the budget: To assess compliance with this obligation, it would be necessary to look at the *impact* of the budget on people's enjoyment of the right to food.

Participation and access to information

There are two civil and political rights whose fulfilment is very important to budget work. They are:

- the right to information (often called 'access to information'), guaranteed by the Universal Declaration of Human Rights (UDHR), Article 19, and the International Covenant on Civil and Political Rights (ICCPR), Article 19(2); and
- the right to participate in public affairs (typically called participation), cited in UDHR Article 21 and guaranteed by ICCPR Article 25.

THE RIGHT TO FOOD GUIDELINES

The Right to Food Guidelines[41] adopted by the FAO Council in 2004 are a practical tool reflecting the consensus among FAO members as to what needs to be done in the most relevant policy areas to promote food security using a human rights-based approach. The Guidelines are based on binding international law and are a powerful tool that can assist the users of this guide in pursuing their cases.

Guideline 12 on national financial resources is of particular relevance here as it spells out some basic consideration for how the financial resources of a country should be organized and how priorities should be set to advance the right to food.

Guideline 12: National Financial Resources

12.1 Regional and local authorities are encouraged to allocate resources for anti-hunger and food security purposes in their respective budgets.

12.2 States should ensure transparency and accountability in the use of public resources, particularly in the area of food security.

12.3 States are encouraged to promote basic social programmes and expenditures, in particular those affecting the poor and the vulnerable segments of society, and protect them from budget reductions, while increasing the quality and effectiveness of social expenditures. States should strive to ensure that budget cuts do not negatively affect access to adequate food among the poorest sections of society.

12.4 States are encouraged to establish an enabling legal and economic environment to promote and mobilize domestic savings and attract external resources for productive investment, and seek innovative sources of funding, both public and private at national and international levels, for social programmes.

12.5 States are invited to take appropriate steps and suggest strategies to contribute to raise awareness of the families of migrants in order to promote efficient use of the remittances of migrants for investments that could improve their livelihoods, including the food security of their families.

41 Full title: Voluntary Guidelines to Support to Progressive Realization of the Right to Adequate Food in the Context of National Food Security.

Depending on the issue, many other provisions of the Right to Food Guidelines can be of relevance. For example, if a group is concerned with violations in relation to access to natural resources, they can underpin their arguments with a reference to Right to Food Guideline 8b:

Guideline 8b: Land

8.10 States should take measures to promote and protect the security of land tenure, especially with respect to women, poor and disadvantaged segments of society, through legislation that protects the full and equal right to own land and other property, including the right to inherit. As appropriate, States should consider establishing legal and other policy mechanisms, consistent with their international human rights obligations and in accordance with the rule of law, that advance land reform to enhance access for the poor and women. Such mechanisms should also promote conservation and sustainable use of land. Special consideration should be given to the situation of indigenous communities.

A different case could, for example, be concerned with obesity, which occurs disproportionately among disadvantaged and marginalized communities. Guideline 10.2, which talks about 'education, information and labelling regulation to prevent over-consumption and unbalanced diets' could serve as a useful yardstick.

ANNEX 2
BUDGET CLASSIFICATIONS, BUDGET CALCULATIONS AND COSTING

In the text, reference was made to budget classifications, a number of budget calculations, and costing. This annex includes summary information on the three areas.

BUDGET CLASSIFICATIONS

Public budgets are available in different formats ('classifications'), and each type of classification provides different information on budget allocations.

- *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.
- *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 transfers to individuals and institutions; and
  - tax receipts from other types of receipts, and from borrowing and inter-governmental loans and grants.
- *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, defence).

Here are examples of the different formats or classifications, although, in practice, most government budgets are a mix of classifications. For each classification, the first chart sets out in general form what the particular classification would look like.

It is followed by a (fairly close) example of the classification, drawn from the 2008 budget for South Africa. It must be said, however, that the South African budget is exceptionally well organized and easy to read. It is not usual to find such clarity in government budget data.

Table A2.1 Budget presented by *administrative* classification ('who?')

MINISTERIAL CLASSIFICATION	DEPARTMENTAL CLASSIFICATION
Ministry of Human Resource Development	Dept. of Elementary Education
	Dept. of Higher Education
	Dept. of Women and Child Development
Ministry of Transportation	Dept. of Railway Transportation
	Dept. of Aviation
Ministry of Rural Development	Dept. of Land Resources
	Dept. of Drinking Water
	Dept. of Rural Development

Table A2.2 Example of an *administrative* classification from South Africa's Department of Agriculture 2008 budget

	2008/09	2009/10	20010/11	Total
ZAR million	**Medium-term expenditure estimates**			
Central Government Administration	**666**	**1 212**	**1 699**	**3 576**
1. Presidency	27	31	23	81
2. Parliament	22	27	30	79
3. Foreign Affairs	253	497	380	1 130
4. Home Affairs	345	594	1 034	1 973
5. Public Works	19	62	232	313
Financial and Administrative Services	**630**	**1504**	**2 709**	**4 843**
6. Government Communication and Information System	29	50	66	145
7. National Treasury	548	1 260	2 444	4 252
8. Public Service and Administration	3	7	34	44
9. Public Service Commission	1	4	8	12
10. SA Management Development Institute	30	34	39	103
11. Statistics South Africa	21	148	117	286
Social Services	**5 680**	**7 590**	**10 205**	**23 476**
12. Arts and Culture	33	70	101	204
13. Education	631	793	1 911	3 336
14. Health	1 157	1 420	2 807	5 383
15. Labour	35	86	125	245
16. Social Development	2 788	4 623	4 952	12 362
17. Sport and Recreation South Africa	1 037	599	310	1 946

Table A2.2 Example of an *administrative* classification from South Africa's Department of Agriculture 2008 budget - CONT.

	2008/09	2009/10	20010/11	Total
ZAR million	**Medium-term expenditure estimates**			
Justice and Protection Services	**2 405**	**3 229**	**7 750**	**13 384**
18. Correctional Services	306	385	2 205	2 896
19. Defence	610	835	1 809	3 254
20. Independent Complaints Directorate	3	5	5	13
21. Justice and Constitutional Development	176	253	291	720
22. Safety and Security	1 310	1 752	3 439	6 501
Economic Services and Infrastructure	**7 633**	**7 994**	**17 001**	**32 627**
23. Agriculture	146	223	358	727
24 Communications	247	189	166	602
25. Environmental Affairs and Tourism	275	477	839	1 592
26. Housing	1	203	1 998	2 202
27. Land Affairs	668	775	689	2 132
28. Minerals and Energy	187	171	194	553
29. Provincial and Local Government	1 730	1 925	6 665	10 319
30. Public Enterprises	2 867	2 116	157	5 140
31. Science and Technology	64	109	216	389
32. Trade and Industry	435	766	1 255	2 457
33. Transport	932	957	4 176	6 066
34. Water Affairs and Forestry	80	83	288	450
Total	**17 014**	**21 529**	**39 363**	**77 906**

1 ZAR = 0.1 US$

Table A2.3 Budget presented by *economic* classification ('how?')

ECONOMIC CLASSIFICATION		
EXPENSE		
Current Expense	Goods and Services	Wages and Salaries
		Employee benefit schemes
		Other goods and services
Interest payments		
Subsidies and current transfers		
Capital Expense	Acquisition of fixed capital assets	
	Capital transfers	

Table A2.4 Example of an *economic* classification, from the South African Department of Agriculture 2008 budget

Programme	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimate		
ZAR thousand	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	2010/11
Economic classification								
Current payments	**584 954**	**718 078**	**871 808**	**883 071**	**883 071**	**1 021 785**	**1 111 567**	**1 207 715**
Compensation of employees	322 065	358 716	434 392	480 310	480 310	585 811	639 420	702 497
Goods and services	261 952	358 643	435 932	402 761	402 761	435 974	472 147	505 218
of which:								
Communication	11 251	16 009	13 639	13 954	13 954	15 990	16 603	17 260
Computer services	13 142	20 022	15 976	18 783	18 783	25 235	33 185	35 832
Consultants, contractors and special services	57 452	113 931	119 800	101 594	101 594	118 195	128 179	123 883
Inventory	43 129	39 414	50 651	45 824	45 824	35 695	36 581	38 724
Maintenance, repairs and running costs	12 249	16 633	11 531	12 746	12 746	13 051	12 637	14 412
Operating leases	23 714	26 337	31 393	35 943	35 943	11 557	12 086	13 468
Travel and subsistence	63 851	68 105	107 080	71 529	71 529	74 887	76 298	83 154
Advertising	4 930	6 504	11 605	7 569	7 569	5 101	5 198	5 505
Municipal services	6 560	6 984	8 555	9 494	9 494	9 569	10 526	11 579
Audit fees	1 923	3 592	5 102	3 968	3 968	4 875	5 094	5 400
Assets < R5 000	7 627	7 967	5 412	8 452	8 452	9 827	9 064	10 020
Financial transactions in assets and liabilities	937	719	1 484	–	–	–	–	–
Transfers and subsidies	**761 858**	**1 134 310**	**1 292 075**	**2 524 239**	**2 274 239**	**1 473 338**	**1 478 553**	**1 503 546**
Provinces and municipalities	345 012	411 336	401 805	762 088	552 088	584 301	680 277	812 104
Departmental agencies and accounts	358 905	385 711	532 790	518 469	518 469	548 627	558 021	591 437
Universities and technikons	–	–	–	3 806	3 806	7 604	4 240	4 496
Public corporations and private enterprises	2 383	146 785	245 523	965 765	955 765	299 442	201 600	59 033
Foreign governments and international organisations	12 998	155 074	9 974	28 915	28 915	26 618	27 360	29 002
Non-profit institutions	2 628	779	7 664	4 640	4 640	6 400	6 694	7 094
Households	39 932	34 625	94 319	240 556	210 556	346	361	380
Payments for capital assets	**64 630**	**56 611**	**60 073**	**66 174**	**66 174**	**39 548**	**37 638**	**39 894**
Buildings and other fixed structures	36 892	17 780	23 427	31 319	31 319	23 104	21 009	22 270
Machinery and equipment	24 383	33 423	34 842	33 373	33 373	15 828	15 944	16 906
Cultivated assets	175	11	79	540	540	–	–	–
Software and other intangible assets	3 180	5 397	1 725	942	942	616	685	718
of which: Capitalised compensation	*17 462*	*21 329*	*22 223*	*30 271*	*30 271*	*15 667*	*16 762*	*17 934*
Total	**1 411 442**	**1 908 999**	**2 223 956**	**3 473 484**	**3 223 484**	**2 534 671**	**2 627 758**	**2 751 155**

1 ZAR = 0.1 US$

Table A2.5 Budget presented by *functional* classification ('for what?')

FUNCTIONAL CLASSIFICATION	SUB-FUNCTIONAL CLASSIFICATION
Defence	Military Defence
	Civil Defence
	Foreign Military Aid
	R & D — Defence
Public Order and Safety	Police Services
	Fire Protection Services
	Law Courts
	Prisons
Economic Affairs	General Economic, Commercial, and Labour Affairs
	Agriculture, Forestry, Fishing and Hunting
	Fuel and Energy
	Mining, Manufacturing and Construction
	Transport
	Communication
Health	Medical Products, Appliances and Equipment
	Outpatient Services
	Hospital Services
	Public Health Services
Education	Primary Education
	Secondary Education
	Tertiary Education
	Subsidiary Services to Education

Table A2.6 Example of a *functional* classification: South Africa's 2008 overall budget.

ZAR thousand	Revised estimate	Medium-term estimates			Average annual growth (in %)	
	2007/08	2008/09	2008/10	2010/11	2004/05–2007/08	2007/08–2010/11
Protection services	**86 992**	**95 324**	**104 450**	**114 589**	**11.0**	**9.6**
Defence and intelligence	28 579	30 440	32 016	34 496	8.9	6.5
Police	38 563	42 730	47 932	52 214	13.0	10.6
Prisons	11 114	12 050	13 077	15 704	7.0	12.2
Justice	8 736	10 105	11 425	12 175	15.0	11.7
Social services	**311 678**	**354 444**	**394 472**	**432 434**	**15.8**	**11.5**
Education	105 746	121 087	134 139	146 680	11.6	11.5
Health	6 8 169	75 492	83 853	92 228	15.3	10.6
Social security and welfare	92 224	105 309	116 255	1 25 384	15.0	10.8
Housing	12 370	14 784	17 679	20 897	21.8	19.1
Community development	33 170	37 772	42 546	47 246	38.6	12.5
Economic services	**143 213**	**165 213**	**178 592**	**187 136**	**20.8**	**9.3**
Water schemes and related services	15 994	16 775	18 643	19 388	19.7	6.6
Fuel and energy	7045	5651	6503	5111	38.6	-10.1
Agriculture, forestry and fishing	14 145	14 624	14 839	16 000	24.4	4.2
Mining, manufacturing and construction	2 845	2 775	2 837	2 598	25.4	-3.0
Transport and communication	54 991	71 281	76 845	80 693	25.2	13.6
Other economic services	48 195	54 107	58 925	63 346	14.3	9.5
General government services and unallocable expenditure	**34 876**	**40 302**	**44 426**	**46 937**	**11.6**	**10.4**
Allocated expenditure	**576 760**	**655 283**	**721 940**	**781 097**	**15.9**	**10.6**
Interest	55 772	54 960	55 385	55 657	2.1	-0.1
Contingency reserve	–	6 000	12 000	20 000		
Consolidated expenditure	**1 632 532**	**716 243**	**789 325**	**856 753**	**14.4**	**10.6**

1 ZAR = 0.1 US$

BUDGET CALCULATIONS

Composition of the budget

Is the government giving adequate priority to areas of the economy closely related to rights, such as the right to food? This is a very important question. One of the first exercises a budget analyst undertakes is to demonstrate the composition or 'shape' of a budget in broad terms. This exercise provides insights into what areas of the economy or society are getting smaller or larger parts of the budget. A very simple government's budget might look like Table A2.7.

Table A2.7 A very simple government budget

National budget	Billions of currency units
Defence	100
Education	25
Health care	25
Interest	40
Other	10
Total	**200**

A budget analyst would apply the following formula to determine the share of the budget devoted to defence, to education, etc:

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

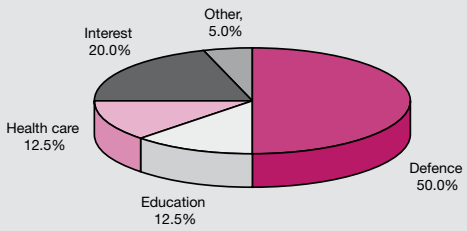
Using this formula, the budget shares are as in Table A2.8.

Table A2.8 Budget shares

National budget	%
Defence	50.0
Education	12.5
Health care	12.5
Interest	20.0
Other	5.0
Total	**100.0**

The composition of the budget is often depicted in charts, which provide a visual representation that is often easier for people to understand.

Figure A2.1 Budget shares



Adjusting for inflation

Everyone has experienced inflation, which drives the cost of goods up. Inflation means that the same amount of currency will purchase less as years go by, because the prices of goods and services a consumer (or a government) wants to purchase increase over time. Because of this increase, in order to make an accurate comparison of the meaning of government budgets from one year to the next, it is essential to adjust budget figures to take into account any inflation that has occurred.

Table A2.9
Consumer Price Index (Inflation index)

Year	CPI
1995	64.2
1996	72.5
1997	83.4
1998	93.0
1999	100.0
2000	106.6
2001	113.2
2002	121.3
2003	126.2
2004	130.9

To adjust figures for inflation, it is necessary to know what inflation was for each of the years during the period being analyzed. The most common tool for doing this, published by most governments or by academics, is typically called the *consumer price index* (CPI) or sometimes the *inflation index*. This is a table that has an arbitrary starting point equal to 100. Years prior to the base year will show up as numbers below 100 as long as inflation was positive, while numbers above the base will show up as above 100. Table A2.9 is an example of a CPI table.

Using such a table, which is readily available from a number of different sources, budget analysts apply the following formula to adjust figures from previous years to current year figures.

The 'nominal value' is the starting point (the previous year's figure). Once a nominal value has been adjusted for inflation, it is called a 'real' value.

$$\text{Real value} = \frac{\text{Nominal value} \times \text{Current year inflation index}}{\text{Prior year inflation index}}$$

Measuring changes over time

The government's obligation of progressively achieving the realization of the right to food means that a valuable budget calculation would look at how much the government's budget for right to food-related areas of the economy has increased or decreased over time. The following formula will give the percentage change in a budget from a prior year to the current year:

$$\text{change (in \%)} = \frac{\text{Most recent year budget figure} - \text{Prior year budget figure}}{\text{Prior year budget figure}} \times 100$$

There are several other perspectives that analysts take on changes over time, but they are not treated here.

Calculating *per capita* expenditures

Another common calculation is determining *per capita* (per person) expenditures in a budget on, for example, education or health. This is a potentially very useful calculation for people concerned about the right to food. Two examples:

- A government's budget for a food subsidy programme may grow from one year to the next, making it appear that the government is meeting its obligation to progressively achieve realization of the right to food. However, if the population that qualifies for the subsidy grows more rapidly than the budget during that time, the actual *per capita* expenditure for the food subsidy programme may drop.

- Two provinces in one country are allocated the same amount in a given year for the food subsidy programme. However, the population that qualifies under the law for the subsidy is considerably larger in one province than in the other, with the result that individuals needing the food subsidy in the more populous province get a smaller subsidy than do individuals in the other province. This situation would give rise to questions about discrimination.

The formula to calculate *per capita* expenditure is simple:

$$\textit{Per capita}\ \text{expenditure} = \frac{\text{Spending}}{\text{Population}}$$

It is important to be careful about which population figures are used. In the cases given, the population is not the whole population of the country or the two states involved, but of those qualifying for the food subsidy programme.

Comparing the budget to the Gross Domestic Product (GDP)

Budget analysts also compare the budget (or parts of the budget) to the GDP. The GDP is defined as the total value of final goods and services produced in a country during a calendar year. Economic growth is measured by the change in GDP from year to year. In other words, if the GDP expands, it is considered that the economy is growing.

Comparing the budget to the GDP can be important in considering the obligation to use the maximum of available resources to realize the right to food. As the GDP grows, there are more goods and services to tax and the government could raise more revenue. If it did so, there would be more money available to direct to priority human rights areas. While the proposition of increasing revenues in pace with

growth in the GDP is not without controversy, the idea is important to bear in mind because of its human rights implications.

The following formula for comparing the budget to the GDP results in a percentage figure, i.e. the budget as a percentage share of the GDP:

$$\text{Budget as a percentage share of the GDP} = \frac{\text{Total spending}}{\text{GDP}} \times 100$$

COSTING

Costing is the process of estimating the expenses associated with a programme. (See Chapter 4 for two examples of costing exercises). It is very widely used in the private sector by managers who are interested in calculating the amount of funds their firms expend to produce goods and services. Since modern businesses typically produce multiple goods and services, and the process of producing a single product may involve activities by different divisions of the business entity, managers are keenly interested in calculating the cost of producing each of their individual products or the costs incurred by different divisions within the business entity to produce a single product. These calculations aid managers in decision-making by enabling them to evaluate the productivity of a particular division, to set the sale price of a product that will return a profit, or to assess whether it is cheaper to contract with another firm for a product or a part of a product, or to produce the product in-house, etc.

Governments are also interested in costing. Information generated from costing calculations can assist a government agency in deciding the budget for a new programme or identifying the additional resources required to expand an existing programme. Costing information can also help governments decide on the fee that should be charged for a service provided directly by the government. It can also assist governments in deciding whether it is more cost-effective to provide the service direct or to engage a contractor to provide it.

Costing is a technical process that requires a good understanding of multiple economic, financial and accounting concepts. The basic costing equation is:

$$\text{Cost} = \text{Quantity} \times \text{Price}$$

However, in practice, determining the price of delivering a good or service to a variable number of beneficiaries is a little more complicated than this basic equation suggests, because there are some other expenses that are integral to the delivery of a good or service. A government programme may, for example, incur overhead costs that are not directly tied to the provision of the specific good or service. In addition, some expenses are incurred as one-time costs, such as

the construction of a building, but other expenditures will vary depending on the number of beneficiaries to be served. All these different concepts need to be considered while undertaking a costing process.

The following cost concepts are integral to any costing process:

1. *Direct Costs:* These include all those expenditures that are directly assigned to the delivery of a good or service. For example, the direct costs of a food stamp programme would include the value of the food stamps. The direct costs of an immunization programme would include the costs of the vaccines provided through the programme.

2. *Indirect Costs:* These include all those expenditures that cannot be directly assigned to a specific good or service but comprise a portion of overhead costs. For example, indirect costs would be the cost of maintaining an office where the food stamp programme is administered or the cost of an ambulance used temporarily for an immunization programme.

3. *Fixed Costs:* These include expenditures that do not change in proportion to the activity or service being provided. For example, the costs of constructing a health clinic will remain constant even if the number of persons actually served by the health clinic falls from 25 persons per day to 20 persons per day.

4. *Variable Costs:* In contrast to fixed costs, variable costs will change in proportion to the specific activity or service being provided. The costs of buying vaccines, for example, will vary depending on whether vaccines are provided to 25 people or 10 people. For a food stamp programme, the variable costs will depend only on the number of beneficiaries, but for an immunization programme, in addition to the costs associated with the vaccines provided to the programme's beneficiaries, the costs associated with the nursing staff needed to administer the vaccines will vary depending on the number of nurses needed to serve the programme's patient population.

5. *Marginal Costs:* Marginal costs are estimated by determining how much a total programme's costs change when output is increased by one unit. If, for example, treating additional patients through a health programme requires the construction of a new hospital (because the existing hospital is working at full capacity), the marginal cost of attending to the additional patients includes the cost of the new hospital.

6. *Opportunity Costs:* These are the costs of utilizing resources for one alternative rather than another (forgone) alternative. Opportunity cost comes into play only if resources are limited and their use for one objective precludes their use for another objective. For example, if there is an extra nurse and they are assigned to a malaria immunization programme instead of a prenatal care programme, then the opportunity cost associated with that decision will be the cost of not using the nurse in prenatal care.

7. *Total Costs:* These are the total of variable costs, which may vary according to quantity of goods and services produced, and fixed costs, which are independent of the quantity of goods produced (such as the expense of buying a vehicle or constructing a building).

8. *Average Costs:* These are calculated by dividing the total cost by the number of goods produced. For example, if the total cost of an immunization programme for 500 persons is $ 10 000, then the average cost of an immunization per patient immunized is $ 20.

The idea of a costing exercise is to produce information about resource use and resource costs per unit of output of a particular programme. It is the essence of economic evaluation as it involves investigation and valuation of all inputs in the production process of a programme.

Just as governments can use cost calculations to inform budget allocations, civil society groups can also use costing information to develop concrete recommendations to pursue in their advocacy and lobbying initiatives. Using costing techniques, a CSO can develop an accurate cost of an alternative budget programme and thereby demonstrate the desirability of this alternative not only in terms of its public policy, but also its budget, implications. For example, an organization could calculate the costs of a cash transfer programme for a poor community and demonstrate its desirability over a food-for-work programme, if it can show that the transfer programme is cheaper and provides wider coverage than the food-for-work programme. Costing information also allows civil society groups to develop a stronger argument for why the budgets for specific government services, such as health or education, should be increased.

The two examples of costing presented in Chapter 4 focus on governmental costing exercises, however, and that is not simply by chance. While the use of costing can be beneficial for civil society groups in budget advocacy campaigns, accurately completing a costing exercise requires access to detailed financial information on the various components of a government budget programme, which can be difficult to obtain for groups outside government (although easier, undoubtedly, for legislators and government institutions). Further, it also demands an in-depth understanding of the implications of and costs associated with a programme, which requires technical skills that are not readily available within all civil society groups.

Civil society groups that do not have access to the necessary information to do costing, or lack some of the necessary skills, can use calculations that fall short of a true costing exercise. Taking advantage of information available to them, they can develop their best estimates of the cost of specific items or programmes. When challenged by the government, they can use the opportunity to encourage the government to explain the basis on which the government itself arrived at (or would arrive at) the cost of the same item or programme.

METHODOLOGICAL TOOLBOX ON THE RIGHT TO FOOD

The purpose of the Methodological Toolbox is to provide a practical aid for the implementation of the Right to Food Guidelines.

It contains a series of analytical, educational and normative tools that offer guidance and hands-on advice on the practical aspects of the right to food. It covers a wide range of topics such as assessment, legislation, education, budgeting and monitoring. It emphasises the operational aspects of the right to food and contributes to strengthening in-country capacity to implement this right.

METHODOLOGICAL TOOLBOX ON THE RIGHT TO FOOD:

1. GUIDE ON LEGISLATING FOR THE RIGHT TO FOOD
2. METHODS TO MONITOR THE HUMAN RIGHT TO ADEQUATE FOOD [VOLUME I - VOLUME II]
3. GUIDE TO CONDUCTING A RIGHT TO FOOD ASSESSMENT
4. RIGHT TO FOOD CURRICULUM OUTLINE
5. BUDGET WORK TO ADVANCE THE RIGHT TO FOOD

German Ministry
of Food, Agriculture
and Consumer Protection

The Food and Agriculture Organization of the United Nations (FAO) would like to thank the Government of Germany for the financial support provided through the project: "*Creating capacity and instruments to implement the right to adequate food*", which made possible the development of this reference guide.

ISBN 978-92-5-106223-4

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TC/M/I0717E/1/03.09/2000