SHRC
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Human Rights Budgeting Toolkit



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Human rights budgeting in practice

> **"Budgets are a key sign of a government's values. So, if human rights are not in there, what's being said is that they are not a value worth counting."**
>
> Professor Aoife Nolan, 2014

Introduction

Public budgets are not merely technical financial spreadsheets. They are powerful instruments for governments and public bodies. They actively shape social, economic, and societal outcomes. Decisions about fiscal rules, revenue, and spending matter. They determine what public bodies can deliver. They also determine who benefits and who bears fiscal risk. Crucially, they dictate whose needs are fundamentally prioritised.

Decision makers make these difficult choices daily across Scotland. Officials often work under intense pressure and financial constraints. They must constantly balance competing statutory demands. Human rights budgeting does not magically remove these constraints. It does not make hard choices disappear. Instead, it provides a structured risk management framework. It equips officers to navigate complex trade-offs. It helps decision-makers prioritise and legally justify financial choices. Planners can document decisions using binding human rights standards. These standards include equality, non-discrimination, and accountability.

About this toolkit in the wider publication suite

This document is the Human Rights Budgeting General Toolkit. It is a practical guide for duty bearers, Chief Finance Officers, and public sector managers setting and executing budgets.

How this guide fits into our wider publication suite:

- To see how oversight bodies evaluate your choices: Consult the Human Rights Budget Scrutiny General Toolkit. It outlines how independent auditors, parliamentarians, and civil society evaluate spending decisions.

Who is this toolkit for?

This toolkit is designed for the architects and managers of Scotland's public finances. It is tailored for strategic and operational decision-makers across the public sector, including:

- Chief Finance Officers in local authorities, health boards, and public authorities.
- Senior Civil Servants advising Scottish Ministers on budget bids and fiscal strategy.
- Operational Managers and Policy Leads who turn national policies into local service delivery.
- Scottish Ministers setting the national fiscal envelope and strategic priorities.

It provides practical analytical mechanisms to transition from abstract human rights theory to concrete fiscal execution. This helps decision-makers align public spending choices with requirements for legal compliance, transparency, and equity.

How to use this toolkit

This toolkit is a practical, proactive resource for budget setting. It is not designed to be read cover to cover. Instead, budget planners can select specific tools during formulation and planning.

Depending on the planning stage, officers can:

- Integrate rights standards early during the strategic planning phase of the budget cycle.
- Apply impact assessment tools to evaluate proposed spending options before decisions are finalised.
- Identify potential data deserts during the design phase to improve future demographic tracking.

This guide complements existing public sector budget-setting procedures. It helps bodies demonstrate that allocations proactively support progressive realisation.



A complementary approach, not an extra burden

Planners often worry that human rights budgeting adds administrative burdens to overstretched sectors. However, this framework is designed to be integrated rather than additive. It provides rigorous new perspectives on existing fiscal processes. It enables officials to streamline how they meet competing statutory requirements.

Public bodies in Scotland already utilise numerous progressive budgeting models. These include gender, equality, wellbeing, participatory, and climate budgeting. Human rights budgeting does not compete with these distinct methodologies. Instead, it serves as the foundational, legally binding architecture. It unites and strengthens existing models. It provides necessary legal weight to optional policy initiatives.

These frameworks do not compete for institutional capacity. Instead, they are mutually reinforcing analytical tools. They help public bodies achieve specific statutory goals:

- **Gender and equality budgeting:** This model assesses differential impacts on various gender groups. Human rights budgeting provides the binding legal mandate to eliminate discrimination, driving substantive equality across all fiscal decisions.
- **Children's rights budgeting:** The UN Convention on the Rights of the Child (UNCRC) (Incorporation) (Scotland) Act 2024 requires assessing fiscal impacts on children. This model provides mechanisms to track child-focused expenditure. Human rights budgeting reinforces this statutory duty. It mandates that planners prioritise the best interests of the child. It requires targeting resources to protect disadvantaged young people.
- **Wellbeing and performance budgeting:** Wellbeing budgeting focuses on achieving specific quality of life outcomes. These outcomes include those within the National Performance Framework. Human rights budgeting anchors these exact outcomes in legal duties. These duties include the right to health. They also include the right to an adequate standard of living.
- This approach directly implements the core human rights principle of participation. It provides the practical, democratic techniques required, enabling marginalised communities to exercise a meaningful role in allocating public resources.
- **Climate and green budgeting:** Aligning fiscal policy with environmental limits is critical. A budget that ignores climate change violates the rights of future generations. It specifically impacts the right to life and health. It also threatens the right to an adequate standard of living.

Ultimately, these frameworks share a unified objective. They make public financial management fairer, more transparent, and accountable. By adopting this toolkit, public bodies can streamline cross-departmental efforts. This framework demonstrates that executing gender analysis or participatory budgeting fulfils human rights obligations.

Part one: the 'what' of human rights budgeting



Defining human rights budgeting

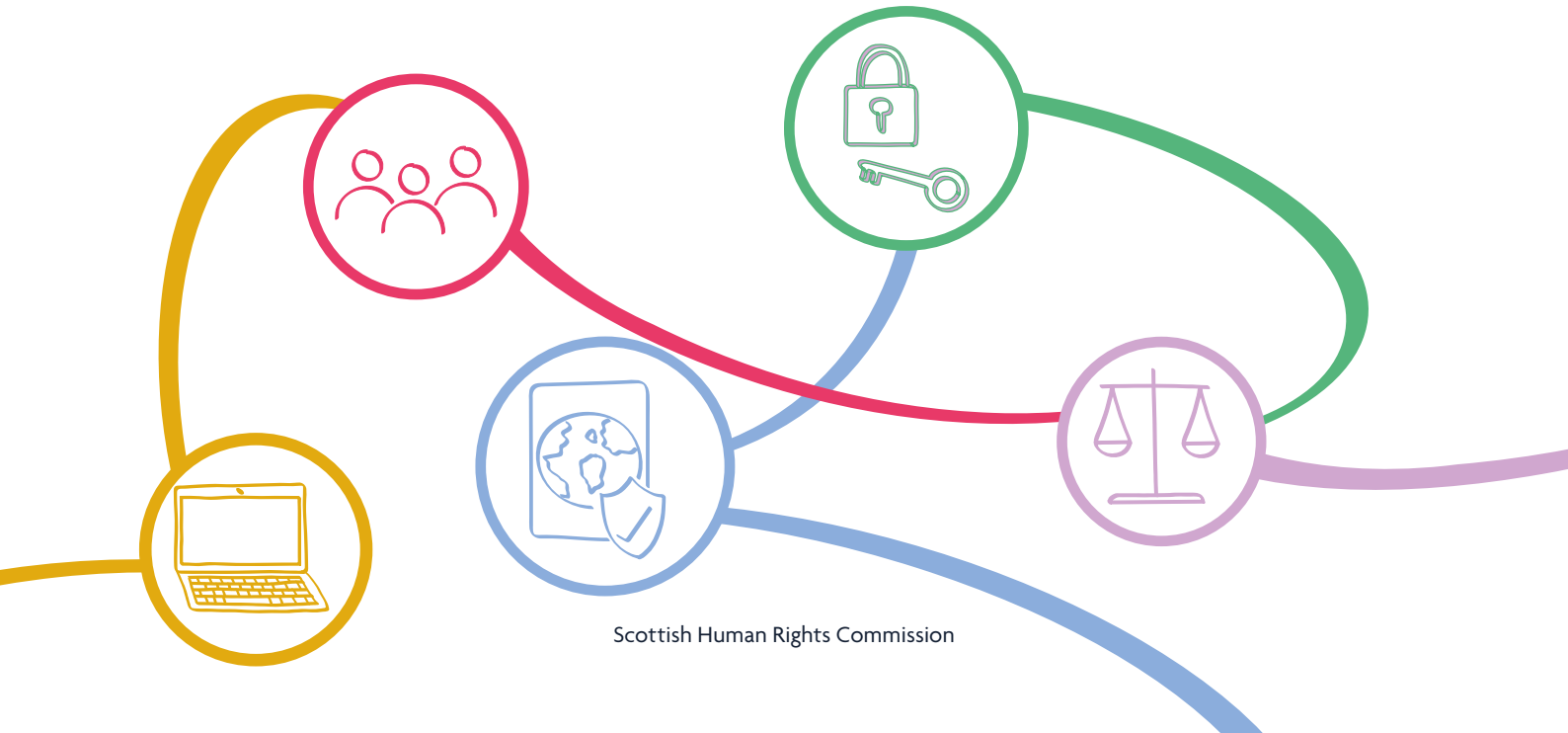
Human rights budgeting is a practical risk management framework grounded in binding legal duties. It helps public bodies align daily financial planning with international human rights standards and domestic statutory duties.

For Chief Finance Officers, senior civil servants, and public sector managers, it provides a structured architecture for decision-making across all five phases of the budget cycle: planning, formulation, approval, execution, and review. It equips officials to navigate complex financial choices and trade-offs, demonstrating that decisions promote substantive equality, non-discrimination, and progressive realisation.

Human rights budgeting moves public finance beyond traditional accounting by treating the budget not merely as a technical financial spreadsheet, but as a primary statement of a government's values and legal priorities. It recognizes that fiscal decisions directly determine whose needs are prioritised, how services are delivered, and who bears fiscal risk.

The overarching framework contains two interrelated operational components:

- **Human rights-based budgeting (this toolkit):** A proactive decision-making architecture used by duty bearers and finance officers during budget planning, formulation, and execution.
- **Human rights budget scrutiny (companion toolkit):** A forensic analytical methodology used by oversight bodies, parliamentarians, and auditors to evaluate executed spending and hold decision-makers accountable.



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The components of a public budget

Scotland's public budget represents over sixty billion pounds of public investment. It is the most significant macroeconomic instrument available to shape social, economic, and environmental outcomes across the nation.

To align public spending with human rights duties, officers must manage three primary financial flows across the fiscal ledger:

- **Revenue generation:** How public funds are raised through devolved taxes, borrowing, fees, and charges. Officials must evaluate whether revenue collection is progressive and fair, maximising fiscal capacity without placing unfair burdens on low-income households.
- **Resource allocation:** How capital and revenue are distributed across portfolios such as health, housing, education, social care, and social security. Planners must legally identify and ring-fence statutory minimum core obligations before approving discretionary spend.
- **Expenditure and execution:** How allocated funds are disbursed and managed in practice. Continuous financial tracking helps prevent administrative leakage, bureaucratic bottlenecks, and uncalculated underspends, supporting the direct delivery of resources to frontline services.

Beyond financial capital, rights-compliant budgeting requires public bodies to optimise broader systemic assets:

- **Human capital:** Investing in workforce skills, fair work, mental health, and public health infrastructure
- **Social capital:** Strengthening community resilience, civic trust, and local support networks.
- **Natural capital:** Protecting ecological foundations biodiversity, and meeting statutory climate duties for present and future generations.
- **Technological capital:** Leveraging digital innovation to improve service accessibility while closing the digital divide for vulnerable groups.

The continuous budget cycle

A public budget is not a static annual event or a one-off accounting exercise. It is a continuous, four-stage process that requires systematic rights-based analysis at every turn:

- **Planning and formulation:** Setting strategic priorities, estimating revenue generation capacity, and establishing resource allocations within the available fiscal envelope.
- **Approval:** Legislative scrutiny, democratic debate, and formal authorisation by the Scottish Parliament or local council chambers.
- **Execution:** Disbursing approved capital and managing operations to support resources reaching service users on time and without administrative leakage.
- **Review and audit:** Independent evaluation of executed expenditure after the financial year to assess financial regularity, efficiency, and real-world human rights impacts to inform the next budget cycle.

Part two: the 'why' of human rights budgeting



Legal obligations: respect, protect, fulfil

Human rights budgeting is not driven by aspirational policy goals. It is anchored Human rights budgeting is not driven by optional policy goals. It is anchored in binding legal obligations. Public bodies must respect, protect, and fulfil human rights across all spending decisions:

- **Respect (do no harm):** Public bodies must refrain from taking direct actions, adopting policies, or executing budget cuts that interfere with or deprive people of their existing rights. Budget reductions must not create retrogressive impacts, and new revenue measures must not build financial barriers to essential services.
- **Protect (regulate):** The state must prevent third parties, such as private contractors, outsourced service providers, or commercial entities, from compromising human rights standards. Public bodies must allocate sufficient funding for statutory watchdogs, regulatory inspectorates, and contract compliance monitoring.
- **Fulfil (invest):** Planners must take positive, targeted, and deliberate financial steps to advance rights over time. This requires directing capital and revenue to close inequality gaps, address historical disadvantage, and fund preventative public services.

The Scottish context and legal architecture

Scotland's public finance landscape is changing rapidly. Key domestic legislation places direct statutory duties on public bodies, shifting human rights from abstract international principles into enforceable domestic obligations:

- **UNCRC (Incorporation) (Scotland) Act 2024:** Incorporates the United Nations Convention on the Rights of the Child directly into Scots law. It makes children's rights legally enforceable, requiring budget planners to treat the best interests of the child as a primary consideration in resource allocation.
- **Human Rights Act 1998 & Equality Act 2010:** Mandates public bodies to eliminate unlawful discrimination, advance equality of opportunity, and foster good relations through public functions and budget allocations.
- **Proposed Human Rights Bill for Scotland:** Aims to incorporate economic, social, and cultural rights (as well as environmental and specific group rights) into domestic law, strengthening legal accountability for public spending and service delivery.

Operationalising standards: the PANEL principles

Planners can apply the PANEL principles as a practical operational framework to guide day-to-day fiscal decisions and procedural design:

- **Participation:** Involving rights holders, service users, and marginalized communities directly in budget formulation, prioritisation, and oversight.
- **Accountability:** Establishing clear, transparent tracking from central financial allocations down to frontline outcomes, supported by accessible grievance and remedy mechanisms when services fail.
- **Non-discrimination:** Deploying disaggregated data and distributional analysis to target resources toward disadvantaged groups and prevent hidden de facto discrimination.
- **Empowerment:** Publishing accessible, jargon-free budget data and citizens' budgets so individuals and communities can understand, track, and actively shape fiscal choices.
- **Legality:** Grounding all revenue generation, resource allocation, and spending choices in domestic statutory duties and international human rights law.

Economic, social, and cultural (ESC) rights duties

Under international law (specifically Article 2(1) of the International Covenant on Economic, Social and Cultural Rights), public bodies must realise economic, social, and cultural rights through four core operational duties:

Minimum core obligations (the floor): Securing an absolute baseline of essential services, such as emergency shelter, basic healthcare, primary education, and essential foodstuffs, for everyone within the jurisdiction. This baseline represents an immediate legal duty that must be protected even during periods of severe fiscal consolidation.

Progressive realisation (the direction): Public bodies have a continuous duty to move as expeditiously and effectively as possible towards the full enjoyment of rights. This requires taking concrete, targeted, and deliberate steps to improve service outcomes over time as economic capacity grows, using resources as effectively as possible.

Maximum available resources (optimal use): Mobilising all available fiscal capacity fairly (including tackling tax gaps, addressing outdated property valuations, and exploring progressive revenue options) and spending funds efficiently without administrative waste, uncalculated underspends, or bureaucratic leakage.

Non-retrogression (no backward steps): Avoiding deliberate backward steps in service provision or rights enjoyment. If budget cuts or service reductions are unavoidable due to severe macroeconomic crises, decision-makers must prove through a documented options appraisal that the reduction is temporary, necessary, proportionate, non-discriminatory, protects the minimum core, and was enacted only after exploring all alternative revenue-raising measures.

Part three: the 'how' – practical tools for budget setting



This framework establishes binding legal parameters and strategic mandates for human rights budgeting. However, understanding abstract legal theory represents only the initial step for public bodies. The critical challenge lies in operationalising these broad obligations within financial planning. This section bridges the operational gap by providing an adaptable analytical toolkit. It equips planners to embed human rights compliance systematically into daily fiscal execution.

The dynamic budget cycle

A public budget is never a static accounting exercise. It is a continuous, dynamic macroeconomic process that fundamentally dictates human rights outcomes across four distinct operational phases:

- **Planning and formulation:** Setting strategic priorities, estimating revenue generation capacity, and establishing resource allocations within the fiscal envelope.
- **Approval:** Legislative scrutiny and democratic authorisation by the Scottish Parliament or local council chambers.
- **Execution:** Disbursing approved capital and managing operations to support resources reaching service users on time.
- **Review and audit:** Independent evaluation of executed expenditure to assess financial regularity and measure real-world human rights impacts.

How to deploy this analytical arsenal

Officials are not expected to deploy every planning mechanism simultaneously. Human rights budgeting represents a strategic menu of diagnostic options rather than burdens. Planners select and adapt tools most relevant to specific institutional mandates. Officers must consider overall operational capacity and the current budget cycle stage.

Planners might conduct early-stage causality analysis to map systemic root causes before allocating capital. Alternatively, officials can deploy the respect, protect, and fulfil matrix to test proposals. This tool rigorously evaluates the legal compliance of proposed efficiency savings. Decision-makers may also undertake equality and human rights impact assessments to expose hidden discrimination. Ultimately, these practical tools equip public bodies to make highly defensible fiscal choices.



Tool 1

Causality analysis (the FAIR approach)

What it is for:

This diagnostic tool supports planners during the early budget formulation phase. It helps officials move beyond simply identifying a human rights deficit. Decision-makers systematically map the underlying and root causes of that deficit. This early mapping helps later funding allocations target systemic drivers rather than temporary symptoms.

Why use it:

Human rights violations rarely result from a single isolated cause. Planners must distinguish between surface-level symptoms and structural root causes. Causality analysis helps public bodies target resources to improve rights. The tool helps identify exactly where a budgetary intervention is most effective before allocating public funds.

How to use it (the FAIR approach):

Planners apply the FAIR approach to investigate why rights are not met. Each stage deepens the overall causal picture:

- **Facts to establish the manifestation:** Planners gather evidence on what rights holders actually experience. Officials define the specific deprivation with high precision, documenting what is happening, who is affected, and the geographic distribution of the deficit. This serves as the baseline for later reviews.
- **Analyse the rights at stake to trace the causal chain:** Officials identify which specific rights and legal duties are engaged. Analysts identify immediate causes (direct physical and financial barriers), underlying causes (systemic service and infrastructure failures), and deep root causes (structural or legal factors).
- **Identify responsibilities to map causes to owners:** Planners identify who is responsible at each level. Officials sort causes by what the public body can address immediately versus those requiring cross-portfolio or legislative action.
- **Review the actions taken to test the targeted cause:** Officials track real-world outcomes against the specific causes targeted. Reviewers evaluate whether the systemic driver shifted or only temporary symptoms improved, feeding this evidence back into the next planning cycle.

Worked example: the right to food in a Scottish local authority

Planners review the education and social security portfolios during annual budget formulation. Officers notice a severe and escalating spike in emergency food bank reliance within rural island communities. Planners decide to apply causality analysis to investigate this growing deficit. The tool helps officials understand the systemic drivers of local food insecurity.

- **Manifestation:** Local data demonstrates that food bank use increased by fifteen per cent, with referrals rising from 6,800 to 7,820. One in three low-income households reports unreliable access to adequate food, concentrated among lone parents and disabled households. This baseline serves as the project benchmark.
- **Causal chain:** This local deficit engages the fundamental right to adequate food. Immediate causes show food is unaffordable and physically hard to reach. Underlying causes include low benefit take-up rates and a lack of transport support. Root causes include the lack of an incorporated statutory right to food and welfare models that ignore high local living costs.
- **Intervention:** Planners test three potential uses of a £1.2 million discretionary anti-poverty fund. Direct crisis grants offer immediate relief but no lasting improvements. A physical food hub is slow to build and capital intensive. Officials select a balanced mixed approach targeting crisis grants, school meals, and transport support to address immediate and underlying causes simultaneously, while escalating structural root causes to the Scottish Government.
- **Review:** Analysts track whether benefit take-up rose and whether food insecurity decreased, helping to confirm whether the intervention addressed drivers rather than temporary symptoms.



Tool 2

Respect, protect, fulfil (RPF) assessment matrix

What it is for:

A forensic diagnostic and risk management screening framework. Planners use this matrix during budget formulation to test proposed macroeconomic strategies, policy changes, or budget reductions against the three fundamental human rights duties: to respect, protect, and fulfil rights.

Why use it:

The matrix equips planners to identify legal and operational risk markers early. Public bodies must not evaluate decisions purely on narrow financial savings. Instead, decision-makers systematically test whether proposed cuts inflict disproportionate harm on vulnerable demographics, and check whether outsourced services retain necessary financial safeguards.

How to use it (The forensic screening checklist):

Planners apply this assessment matrix during budget formulation to test if a specific proposal remains legally compliant. Public bodies must demand robust, disaggregated evidence to justify each answer across the three core areas of inquiry.

The first area examines the duty to respect human rights. Analysts check if the proposal cuts funding for an essential service. They evaluate if the decision disproportionately impacts specific groups such as women. Reviewers check if the plan reduces funding for legal aid. They also evaluate impacts on municipal complaint mechanisms.

The second area evaluates the duty to protect human rights. Planners examine if the budget reduces staff for regulatory bodies. This includes checking funding for independent inspectorates. If outsourcing services, officials verify if the budget includes contract monitoring funds. This oversight helps private providers maintain essential public safety standards.

The third area covers the duty to fulfil human rights. Decision-makers assess if the spending prioritises essential rights over non-essential items. Officers evaluate if the allocation represents the most efficient use of resources. They check if the funding actively supports the progression of rights. Finally, planners verify that resources are prioritised for those most in need.

Question	Yes/No	Evidence/Justification
Respect: Does this proposal cut funding for an essential service people rely on?		
Respect: Will this decision disproportionately impact specific groups (e.g. women)?		
Respect: Does it reduce funding for legal aid or complaint mechanisms?		
Protect: Does it reduce staff or budget for a regulatory body (e.g. inspectorate)?		
Protect: If outsourcing, does the budget include funds for monitoring the provider?		
Fulfil: Does this spending prioritise essential rights over non-essential items?		
Fulfil: Is this the most efficient use of resources to achieve the outcome?		
Fulfil: Does the use of resources actively support the progression of rights?		
Fulfil: Are resources being prioritised for those most in need?		

Risk analysis and mitigation protocol

Following the screening checklist, planners must document a formal risk management strategy. This protocol determines the legal and operational viability of the budget proposal. Officers use this structured process to evaluate potential negative consequences before spending.

- **Identify the specific risk:** Analysts must clearly define the exact human rights deficit. Officials identify any retrogressive impact that the budget decision may trigger. This step makes potential harms to communities fully visible to decision-makers and stakeholders.
- **Justification:** Decision-makers must demand rigorous evidence to prove that the measure is legally defensible. The proposal must remain temporary, necessary, and highly proportionate. Analysts must prove that the fiscal choice is entirely non-discriminatory. Planners must also verify that the public body exhaustively explored alternative revenue raising options.
- **Mitigation strategy:** Planners must document the exact financial and operational steps required. Public bodies implement these targeted measures to minimise adverse impacts on vulnerable citizens. This protocol supports protected groups so they do not bear unfair financial burdens.

Recommendation and strategy

Based on this comprehensive assessment, planners determine a final recommendation. This strategic decision guides the overall viability of the proposal. Officers assign the budget initiative to one of three categories:

- **Green:** The budget decision meets all necessary compliance criteria. This rating indicates that the proposal remains fully rights compatible. Planners can confidently proceed with executing this financial allocation.
- **Amber:** The budget decision fails to meet some necessary criteria. However, officials have established robust mitigations and legal justifications. Planners must actively monitor these safeguards throughout the execution phase.
- **Red:** The budget decision does not meet critical human rights criteria. Furthermore, officials have not established any viable mitigation or justification. Planners must immediately reject or redesign this proposed spending plan.

Example: Proposed cut to a local library service to meet savings targets

Question	Yes/No	Evidence/Justification
Respect: Does this proposal cut funding for an essential service people rely on?	**Yes**	Libraries provide critical free internet access. They provide temperature-controlled environments. They offer essential educational resources required for daily civic and economic participation.
Respect: Will this decision disproportionately impact specific groups (e.g. women)?	**Yes**	Disaggregated demographic usage data proves a disproportionate impact. Older people and low-income households rely heavily on this service. They use it for digital access and community support.
Respect: Does it reduce funding for legal aid or complaint mechanisms?	**No**	This is not applicable to this specific portfolio.
Protect: Does it reduce staff or budget for a regulatory body (e.g. inspectorate)?	**No**	This is not applicable.
Protect: If outsourcing, does the budget include funds for monitoring the provider?	**No**	This is not applicable. This is a service reduction rather than a privatised outsourcing arrangement.

Question	Yes/No	Evidence/Justification
Fulfil: Does this spending prioritise essential rights over non-essential items?	**No**	Executing this cut directly interferes with the state's positive duty. It fails to fulfil the right to education and cultural life. It prioritises a generalised budget balance over protecting core statutory rights.
Fulfil: Is this the most efficient use of resources to achieve the outcome?	**No**	This cut transfers severe downstream financial liabilities to other public health and social care services. This happens due to increased social isolation and digital exclusion. These costs will likely outweigh the short-term financial savings.
Fulfil: Does the use of resources actively support the progression of rights?	**No**	This constitutes an unjustified retrogressive step. It is a deliberate backward step in providing economic, social, and cultural rights.
Fulfil: Are resources being prioritised for those most in need?	**No**	This reduction removes a universally accessible resource. Demographics within the lowest income deciles primarily utilise this service. The cut disproportionately burdens vulnerable citizens.

Risk analysis and mitigation

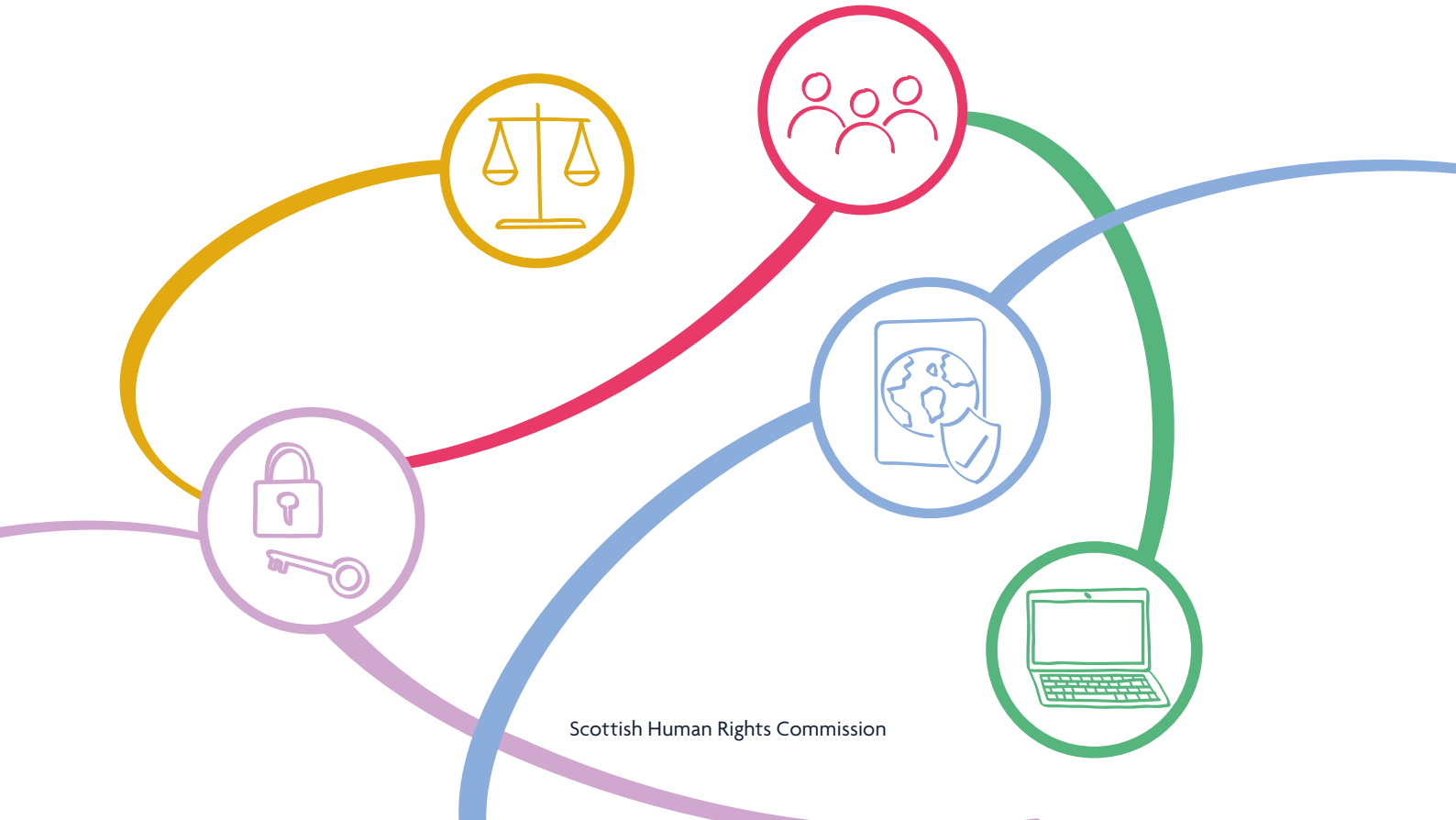
Following this assessment, officials must document a formal risk management strategy. This process evaluates the specific rights-related dangers before final decisions are made. It makes potential harms to communities fully visible to all stakeholders.

- **Identify the specific risk:** The proposal represents a clear retrogressive step. It directly impacts the rights to education, culture, and access to information. It creates a severe and disproportionate de facto discriminatory impact. This impact primarily harms low income and older residents.
- **Justification:** Planners propose the reduction to meet severe statutory budget shortfalls. However, the options appraisal must still rigorously prove a key point. Officials must prove they exhausted all alternative revenue raising options first. This rigorous testing must occur before selecting this service cut.
- **Mitigation strategy:** Officials must implement a legally binding mitigation strategy prior to approval. This action includes maintaining ring-fenced funding for mobile library units. These units must serve high deprivation areas. Planners must also guarantee community digital access points remain operational. These public access points can operate within shared public buildings.

Recommendation and strategy

Based on this comprehensive assessment, planners determine a final recommendation. This strategic decision guides the overall viability of the proposal. Officials assign the budget initiative to one of three categories.

- **Green:** The budget decision meets all human rights compliance criteria.
- **Amber:** The budget decision does not meet baseline criteria. However, robust mitigations and legal justifications are documented and in place.
- **Red:** The budget decision completely fails compliance criteria. No clear mitigation or legal justification is present.



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Tool 3

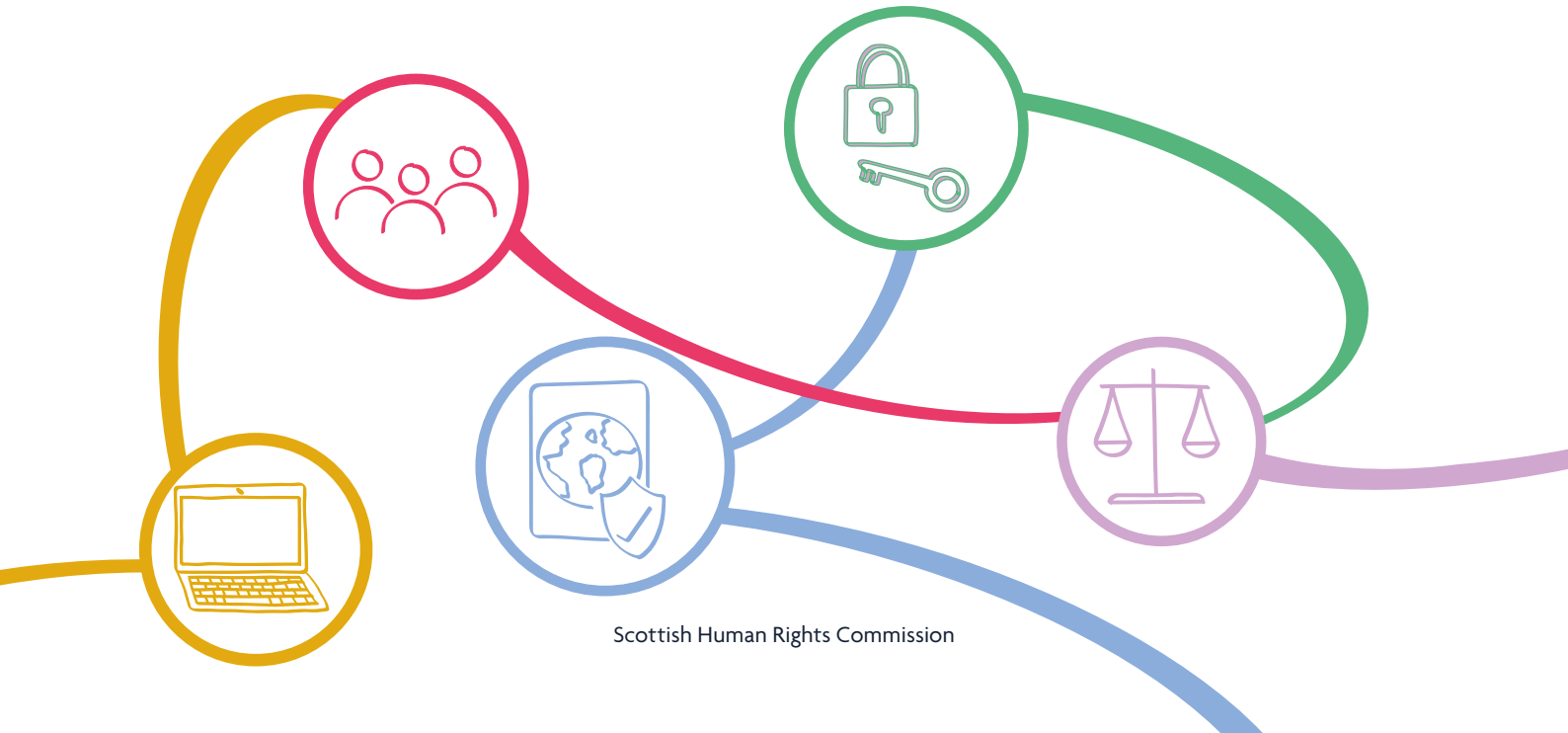
Minimum core obligations (MCO) checklist

What it is for:

This represents an authoritative prioritisation and risk management tool. Planners deploy this checklist during macroeconomic planning and formulation phases. The process guarantees that officials identify and fully cost the absolute statutory baseline. This baseline represents the essential floor of public provision. Decision-makers must legally ring-fence this provision before authorising discretionary spending.

Why use it:

Public bodies bear an immediate and irreducible legal obligation to meet baseline standards. Officials must meet these essential requirements regardless of the overall economic climate. Macroeconomic constraints do not excuse failure to secure these basic survival needs. This checklist establishes that planners treat funding for these baselines as a non-negotiable legal mandate. It safeguards essential survival services from being sacrificed during periods of fiscal consolidation. Ultimately, this tool systematically protects the most vulnerable demographics from severe deprivation.



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How to use it (the forensic prioritisation matrix):

Planners must systematically prioritise this statutory floor of provision. Officers use the right to adequate housing as an operational model. They apply immediate and high priority criteria during budget formulation. This systematic approach guarantees that essential community needs are met first.

Basic shelter for the homeless: Planners must focus on basic shelter for the homeless as an immediate priority. Public bodies must guarantee one hundred per cent ring-fenced funding for emergency housing. This funding must fully cover temporary accommodation and essential crisis infrastructure. Secure shelter represents the absolute baseline of human dignity.

- **Protection from eviction:** Protecting tenants from unfair eviction represents another immediate and high priority. Public bodies must mandate continuous revenue funding for independent legal advice. Officials must also fund statutory mediation services and comprehensive tenancy safeguards. These legal resources prevent vulnerable families from experiencing sudden homelessness.
- **Access to essential services:** Securing equal access to essential utilities is a critical part of this baseline. Planners must legally protect and prioritise capital grants for fuel poverty alleviation. Officials also prioritise funding for essential water and sanitation infrastructure. These capital investments help maintain safe and habitable domestic environments.
- **Non-discrimination:** Non-discrimination mandates that planners allocate resources equitably to marginalised groups. Officials must deliver targeted, disaggregated resource allocation for specific communities. For example, public bodies provide culturally appropriate site facilities for Gypsy and Traveller communities. This targeted funding helps prevent any group from being left behind.

Worked example: local authority budgeting and statutory prioritisation

During the annual budget formulation process, a local council identifies a minimum core obligation. Planners formally select homelessness prevention and temporary accommodation for protected status. Consequently, the Chief Finance Officer legally ring-fences this specific service line. The local authority prioritises its full funding over discretionary capital expenditure. This means postponing non-essential projects like a new ornamental town square.

Mid-year macroeconomic pressures may suddenly arise during execution. However, this ring-fenced budget remains absolutely protected from proposed efficiency savings. This strict protection generates a highly defensible financial audit trail. It proves that preserving basic human dignity was secured as an irreducible statutory priority. Future budget cycles will continue to build upon this robust legal foundation.

Tool 4

Equality and human rights impact assessments (EQHRIAs)

What it is for:

This diagnostic tool represents a forensic statutory framework. Planners deploy this framework to evaluate real-world fiscal effects. The tool tests macroeconomic strategies on distinct demographic groups. Officials must execute these assessments before finalising financial commitments. This process serves as a primary legal compliance mechanism. It guarantees that revenue and expenditure adhere to binding statutory duties. These duties include non-discrimination, substantive equality, and progressive rights realisation.

Why use it:

This assessment shifts budget formulation away from purely technical finance. The tool drives a legally robust evaluation of human impact. Officials must execute these rigorous assessments early in the budget cycle. This timing allows planners to systematically test all budget proposals. Officers can identify hidden de facto discrimination before policies become law. These assessments provide objective legal criteria during severe fiscal consolidation. They empower decision-makers to navigate complex polycentric trade-offs. The process generates a highly defensible financial audit trail. This trail proves any cuts are temporary and necessary. The decisions must remain strictly proportionate and non-discriminatory. Ultimately, this practice prevents unlawful public administration.



How to use it (the operational protocol):

lanners must definitively identify both direct and indirect discrimination. Public bodies must embed ten good practice building blocks into fiscal execution. These core requirements support assessments remaining robust and legally defensible:

- **Evidence:** Planners must demand robust, disaggregated demographic data for every assessment. Analysts treat missing information as a data desert. This desert represents a critical diagnostic failure in procedural accountability. Public bodies must actively gather missing evidence to support decisions.
- **Involvement:** Public bodies must meaningfully engage marginalised rights holders during formulation. Officials involve these citizens directly in the assessment of proposals. This direct participation enables lived experiences to shape final budgets.
- **Cumulative impact:** Analysts systematically calculate the aggregated macroeconomic net effect of proposals. Officers assess how multiple simultaneous policy changes affect specific protected groups. This analysis prevents compounding negative effects on vulnerable families.
- **Mitigation:** Planners must document legally binding financial mitigation strategies. Public bodies deploy these measures to minimise any identified negative impacts. This step secures essential services for vulnerable demographic groups.
- **Alternatives:** Officials rigorously cost and evaluate alternative revenue-raising options. Planners choose the least rights-restrictive measures before authorising any service cuts. This helps keep budget reductions as a genuine last resort.
- **Justification:** Decision-makers must provide a transparent, evidence-based legal rationale. This documentation fully justifies the final fiscal choices of the public body. Clear justifications help demonstrate compliance to external audit organisations.
- **Monitoring:** Planners establish specific performance indicators for each spending area. Analysts track the actual real-world outcomes of the budget execution. This continuous monitoring identifies unexpected negative impacts during the year.
- **Transparency:** Public bodies must publish completed assessments promptly and openly. Planners use highly accessible formats for public review. This transparency demystifies complex financial choices for all citizens.
- **Leadership:** Public bodies must secure senior executive buy-in for this framework. This strong leadership helps rights-based choices take priority over simple political convenience. Strategic commitment remains vital to embed these processes permanently.
- **Review and action:** Decision-makers mandate the authority to amend or halt budget proposals. Officials must take immediate action if assessments reveal unmitigated discriminatory impacts. This mechanism enables assessments to directly influence final allocations.

Worked example: Scottish income tax band changes

The context: Planners face a substantial revenue shortfall during national budget formulation. Officials propose a multi-year freeze on Scottish income tax thresholds. This policy generates additional public capital without raising headline tax rates. On high-level spreadsheets, this macroeconomic choice appears entirely neutral. The tax percentages do not change and apply equally to all citizens.

The diagnostic intervention: Analysts question the apparent neutrality of this tax threshold proposal. Officers conduct a forensic impact assessment to test the true distributional impact. This process executes the first step of the protocol regarding evidence. Analysts layer the threshold freeze over projected inflation and wage growth data. This advanced assessment soon exposes severe hidden indirect discrimination within the policy.

Disaggregated demographic data shows that inflation drags thousands of low-income workers into higher brackets. This vulnerable group is disproportionately composed of women and disabled individuals. The freeze effectively shrinks real-terms income for these low-income families. It pushes many struggling households much closer to the poverty line. Conversely, wealthy households can easily absorb the impact of this freeze.

The corrective action: Decision-makers execute the final step covering review and action. Officials formally notify the executive that the proposal fails the non-discrimination duty. The threshold freeze places an unfair financial burden on the poorest households. Planners then execute the fourth step of the protocol regarding mitigation. This intervention forces the government to redesign the entire fiscal package. Ministers legally commit to using a specific percentage of the new revenue. They explicitly increase the Scottish Child Payment and other targeted social protection programmes. This corrective action actively returns capital to the lowest-income households. It supports the final budget in advancing substantive equality across communities.



Tool 5

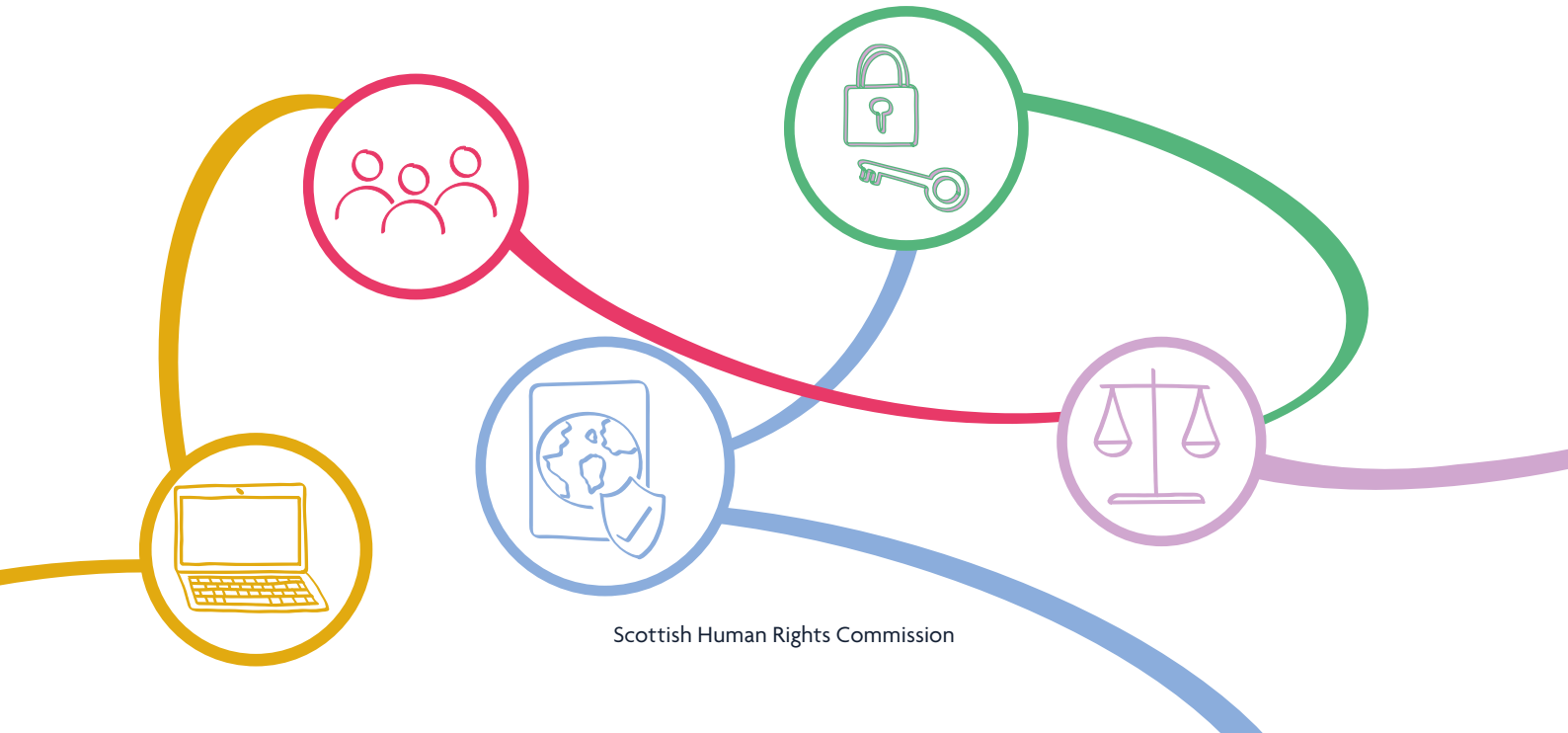
Participatory mechanisms

What it is for:

This suite represents a formal set of democratic engagement mechanisms. Planners deploy these tools to integrate rights holders directly into the budget cycle. This work includes translating complex fiscal data into accessible formats. These non-technical documents are known as citizens budgets. The suite also includes executing direct democratic capital allocation through participatory budgeting. Finally, officials forensically evaluate the quality of public consultations using community score cards.

Why use it:

Participation represents a fundamental and legally binding human rights principle. It is never an optional policy extra for public bodies. Deploying these rigorous mechanisms guarantees that complex fiscal decisions remain empirically grounded. Allocations must reflect the actual lived experiences of affected demographic groups. This focus is particularly vital for the most systematically marginalised citizens. The approach directly combats data deserts by establishing a formal feedback loop. This feedback equips planners with the exact qualitative data required. Officers can prove if a budget allocation genuinely meets local needs. Ultimately, this evidence demonstrates compliance with binding human rights obligations.



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How to use it (the engagement protocol):

Planners systematically apply these engagement tools throughout the annual budget cycle. This structured protocol supports public consultation in remaining democratically robust. Officials must implement three core participation mechanisms to secure compliance.

- **Citizens budgets:** Planners must create highly accessible and non-technical translations of the budget. These simple documents explicitly build civic fiscal literacy among the public. hey provide comprehensive procedural transparency for wider public consumption, enabling citizens to understand how public money is raised and spent.
- **Participatory budgeting:** Public bodies must deploy this formal and democratic mechanism. This process allows citizens to exercise direct and binding authority over capital. Residents vote to allocate a specific percentage of the public budget. For example, councils can implement a one per cent local authority target. This direct control helps align spending more closely with community priorities.
- **Community score card protocol:** Officials must deploy this rigorous evaluation matrix. Planners use the score card to forensically assess procedural justice. This tool measures the precise quality of participation within any budget process. Reviewers score each indicator of quality out of five. They must provide clear evidence to justify each score.

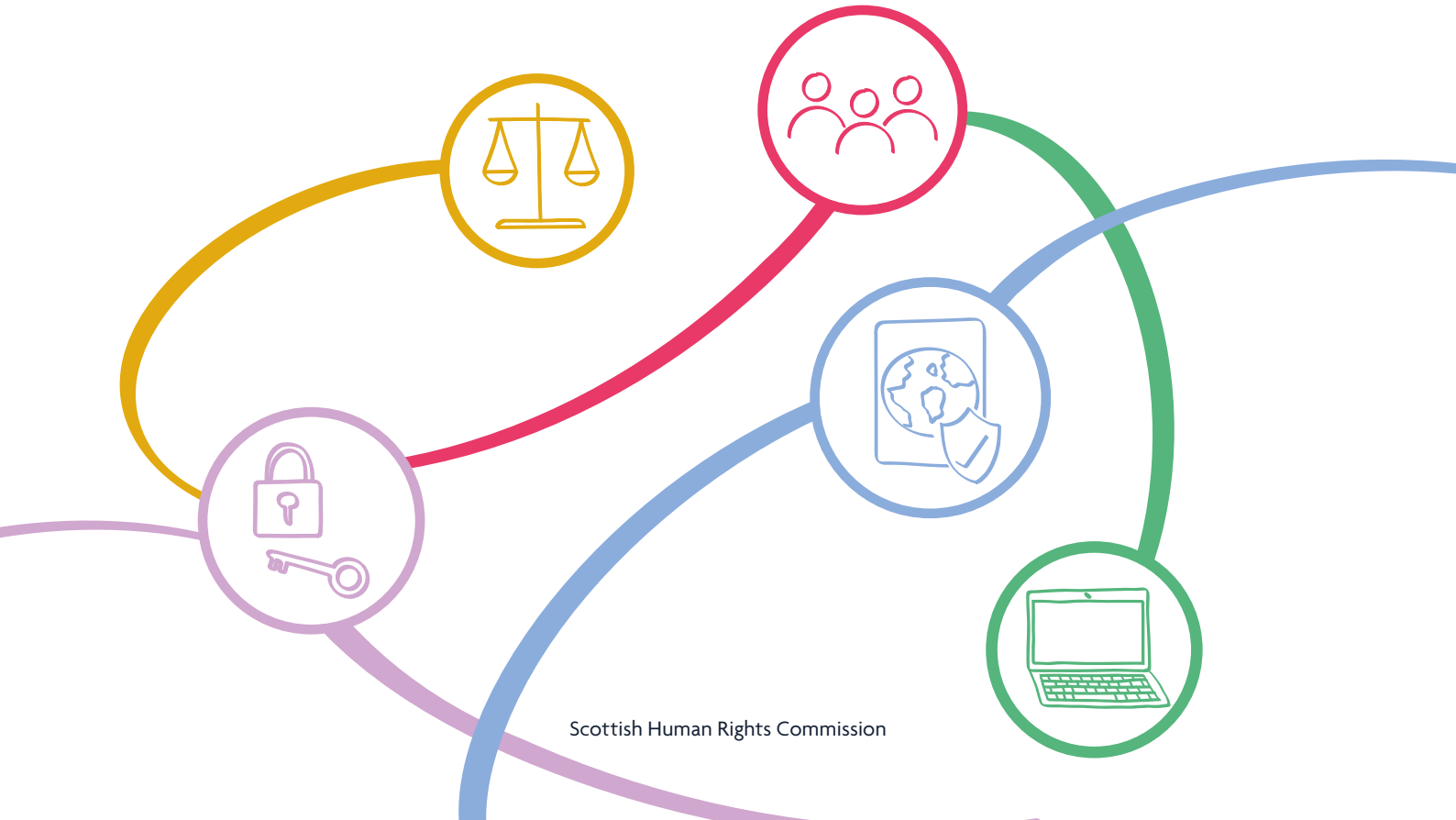
Indicator of Quality	Score (1–5)	Evidence/Comments
Integrity: Was the statutory consultation empirically grounded and objectively evidence-based?		Planners must verify if the consultation was objectively evidence-based.
Visibility: Was the consultation proactively and widely publicised to target demographics?		Officials check if the exercise targeted vulnerable and marginalised demographics.
Accessibility: Was the process free from physical and economic barriers (time, location, accessible formats)?		Planners ensure meetings avoid scheduling conflicts and offer accessible formats.
Transparency: Was the internal executive process of decision-making explicitly clear to all participants?		Public bodies must make the internal executive process entirely explicit.
Disclosure: Was all necessary, disaggregated financial information proactively shared?		Officers must proactively publish detailed budget figures before consultations begin.
Fair interpretation: Were the qualitative views of rights holders reflected accurately and objectively in the final results?		Analysts must record qualitative feedback objectively without altering the core messages.
Publication: Were the final decisions, mitigations, and human impacts made fully public?		Public bodies promptly publish all final decisions and documented human impacts.

Worked example: local authority transport consultation

A local council launches a statutory public consultation. The local authority wants to redesign local bus subsidies. A community group deploys the community score card protocol. They forensically evaluate the overall procedural justice of this process.

The community group scores accessibility as a critical two out of five. The consultation meetings were scheduled exclusively during weekday working hours. This scheduling choice created severe de facto discrimination against certain groups. It excluded many working adults and low income residents from participating. However, the group scores visibility as a high four out of five. This strong score reflects a robust local poster and targeted media campaign.

The local council formally reviews this detailed score card feedback. Officials actively work to mitigate the identified procedural failures. They legally commit to hosting future consultations via accessible online portals. The local authority also commits to hosting meetings during evening hours. These changes guarantee a far more inclusive and rights compliant process. This action captures rigorous demographic data before authorising the final budget.



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Tool 6

The four Rs of taxation

What it is for:

This framework represents a rigorous analytical tool. Planners deploy it during macroeconomic planning and formulation phases. The tool forensically evaluates the revenue generation side of the fiscal ledger. It equips officials to assess national and local tax systems. Analysts check tax compliance with binding human rights obligations. This process shifts focus from how public money is spent. Instead, planners evaluate how public revenue is equitably and legally generated.

Why use it:

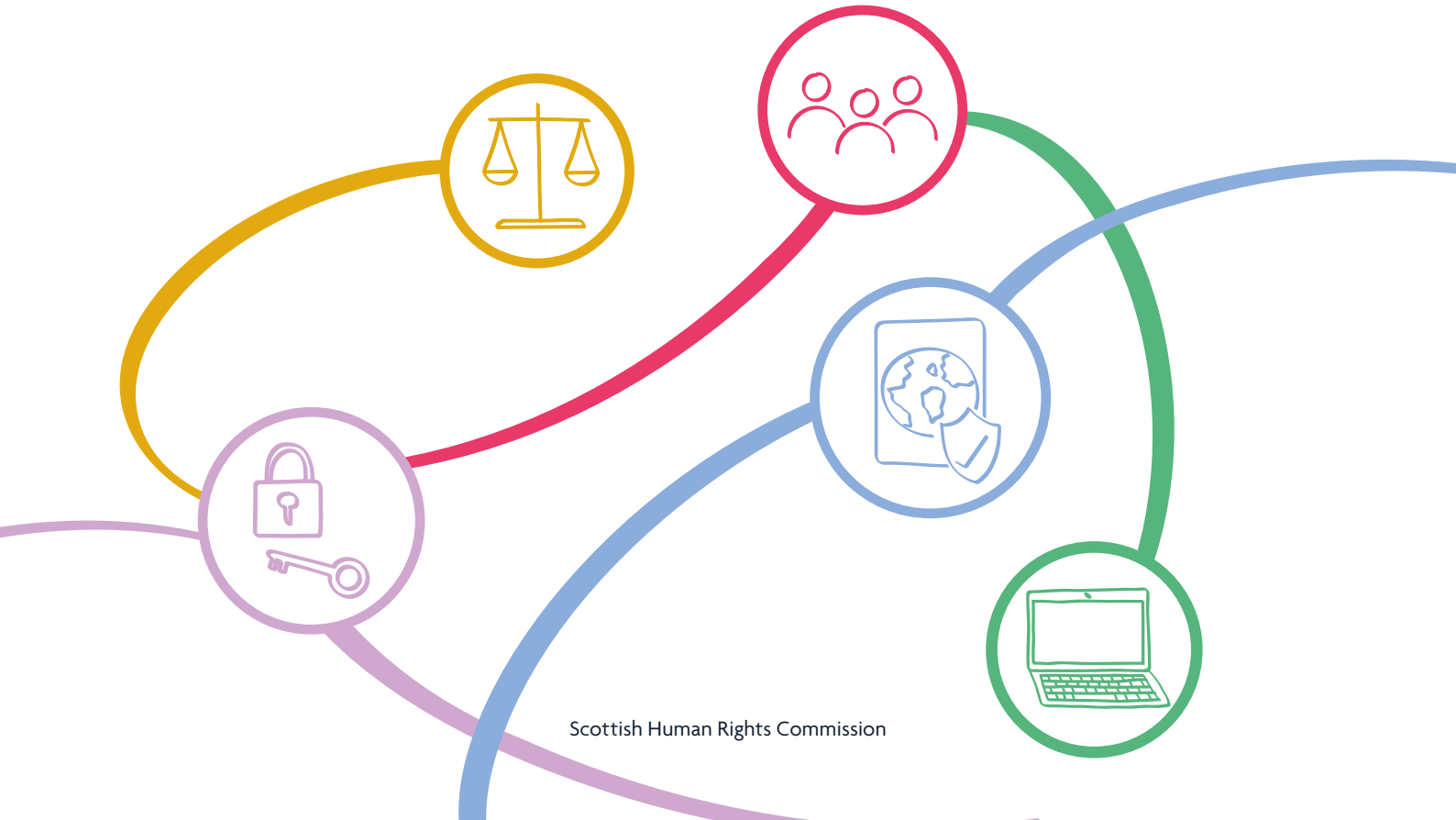
Public bodies frequently cite severe macroeconomic constraints. They claim no resources remain to fund essential statutory services. This diagnostic tool equips planners to challenge that blanket narrative. Officials verify that all avenues for raising maximum available resources are explored. Officers must confirm that these options are fully costed. This tool helps public bodies deploy taxation as a macroeconomic mechanism. Progressive tax systems reduce structural inequality and disincentivise rights-harming behaviours. Additionally, fair revenue generation builds democratic accountability. The process explicitly guards against placing regressive financial burdens on vulnerable demographics.



How to use it (the revenue evaluation protocol):

Planners must rigorously evaluate all existing and proposed taxation measures. Officers execute this work through four distinct diagnostic lenses during budget setting. This assessment guarantees that revenue generation remains fair, transparent, and legal.

- **Revenue (maximising capacity):** This lens guarantees the absolute sufficiency of collected funds to finance rights. Officials must demand a formal tax gap analysis during budget planning. This process proves that the state is maximising all devolved tax powers. Planners must tackle avoidance and rectify outdated property valuations before authorising cuts.
- **Redistribution (structural equity):** Public bodies deploy the tax system to actively correct economic disadvantages. This targeted approach narrows structural inequality gaps over time. Planners must utilise tax incidence analysis during budget formulation. This analysis proves the fiscal burden avoids creating indirect discrimination. Revenue collection must not fall disproportionately on low income households.
- **Re-pricing (behavioural economics):** Officers structure taxes to disincentivise harmful commercial and private activities. Examples include taxes on carbon emissions and levies on empty properties. These fiscal measures actively support communities during a housing crisis. Simultaneously, public bodies use these revenues to make public goods accessible.
- **Representation (democratic accountability):** This principle supports a direct, transparent relationship between taxation and spending. Planners must structure public consultations on tax reform to capture qualitative input. Officers must gather disaggregated data from marginalised communities during these exercises. Public bodies must not rely solely on industry experts for advice.



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Worked example: a local property tax system

A model local authority faces severe financial pressure during annual budget setting. Officials claim they must cut funding for essential adult social care. Planners blame an unavoidable revenue shortfall for this reduction. Analysts deploy the four Rs framework to evaluate this claim. They systematically examine the local property tax system.

- **Revenue to evaluate capacity:** Analysts investigate the historical property valuations under the current tax regime. They reveal that the property tax is based on outdated valuations. High value properties now worth millions of pounds sit in low tax bands. Consequently, the local authority fails to mobilise significant potential revenue. This artificial constraint restricts the available local funding base.
- **Redistribution for structural equity:** The tax incidence analysis proves that the tax is structurally regressive. Low income households typically pay a much higher percentage of income. In contrast, wealthy households pay only a fraction of that rate. This regressive model creates severe indirect discrimination against marginalised groups. It particularly impacts lone parents and disabled people living in the area.
- **Re pricing to guide behaviour:** The hypothetical region faces an acute housing crisis with many empty homes. Despite this scarcity, long term empty properties receive generous tax discounts. No financial penalties exist to discourage owners from keeping houses vacant. Therefore, the property tax fails to perform any useful re pricing function. It does not incentivise the efficient use of local housing stock.
- **Representation for democratic accountability:** Local decision making regarding tax settings severely lacks procedural transparency. Citizens cannot easily access clear information about how tax levels are decided. This lack of disclosure prevents residents from challenging systemic unfairness. It blocks communities from demanding more equitable fiscal policies.
- **Corrective action:** Armed with this empirical evidence, analysts challenge the proposed budget. They prove the local authority is failing to use maximum available resources. Consequently, advocates legally dispute the proposed cuts to adult social care. They require the local authority to execute progressive tax reforms first. This support public bodies to mobilise local revenue before reducing essential services.

Tool 7

Tax and benefit incidence analysis (TIA and BIA)

What it is for:

This tool represents an advanced quantitative microsimulation framework. Planners deploy this method to calculate net distributional impacts on household incomes. The approach brings both sides of the fiscal system together. Officials assess the combined effect of revenue generation and public spending allocations.

Why use it:

Fiscal policies often appear entirely neutral on standard spreadsheets. However, these decisions frequently create disproportionate impacts in reality. This diagnostic tool provides the rigorous evidence required for compliance. It proves whether the fiscal system genuinely redistributes public wealth. The analysis supports planners not to shift financial burdens onto poor families. It also helps to prevent wealthier demographics from absorbing the benefits of public spend.

How to use it:

Planners utilise detailed household survey data and distributional models. Analysts use these resources to assess the combined fiscal system. Officers must identify exactly which demographic groups pay indirect taxes. They contrast this tax burden with who accesses public services. This comparison allows public bodies to expose systemic exclusion errors. Ultimately, the process helps prevent unlawfully regressive budget outcomes.

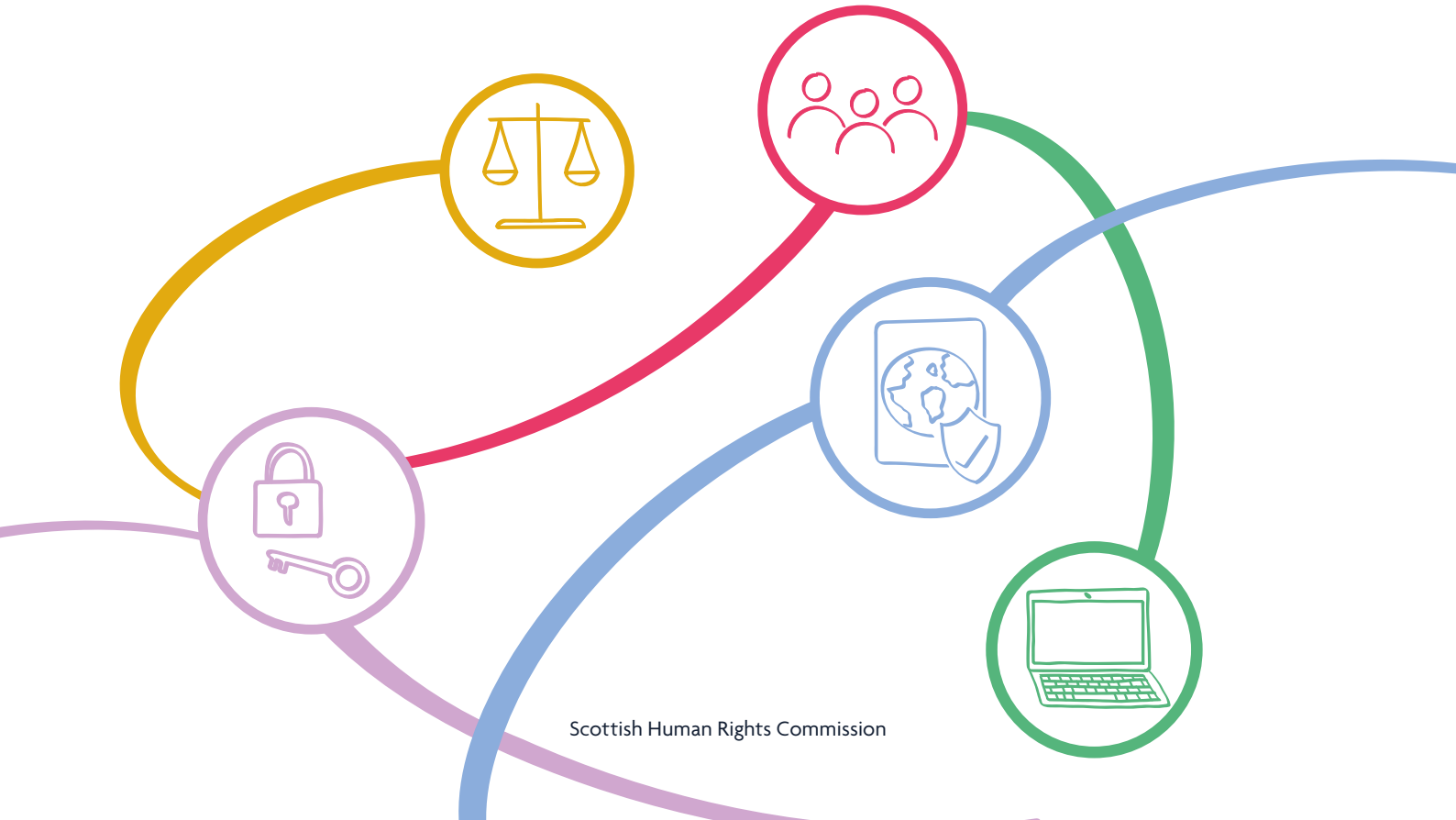


Worked example: evaluating child support and local taxation

The context: The national government announces a targeted increase to child support payments. This policy aims to tackle rising child poverty across the country. Simultaneously, planners implement a freeze on national income tax thresholds. This freeze sits alongside sharp increases in local consumption taxes. Officials also approve a substantial rise in municipal property taxes.

The incidence analysis: Analysts deploy combined tax and benefit incidence analysis to test impacts. The benefit analysis confirms child payments successfully direct capital to lone parents. However, the tax analysis proves threshold freezes disproportionately strip household wealth. The hikes in consumption taxes also harm these exact low-income families. This dual evaluation reveals the complex net effect on household budgets.

The corrective action: The combined microsimulation model proves a clear zero-sum game. Regressive tax hikes completely wipe out any financial gains for vulnerable families. Analysts present this hard empirical evidence directly to the legislature. They prove that the proposed budget fails to achieve substantive equality. Consequently, officials successfully restructure the tax thresholds to protect poor earners. This modification supports the child payment acts as a genuine progressive gain.



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Tool 8

Cumulative impact assessments (CIA)

What it is for:

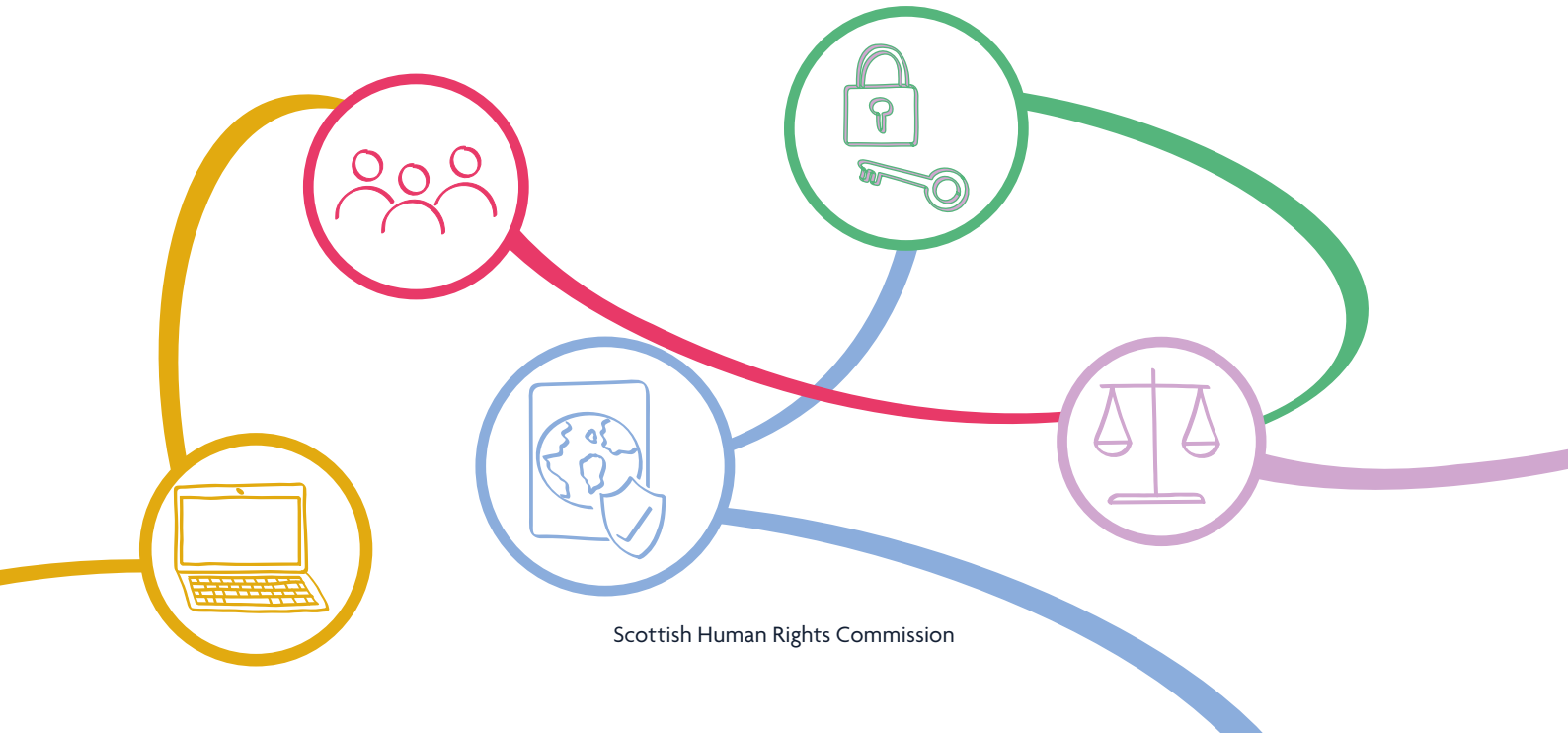
This represents an advanced macroeconomic evaluation tool. Planners deploy this framework to calculate aggregated net fiscal effects. The model measures the impact of multiple simultaneous decisions. Officials focus on specific protected demographic groups during this analysis.

Why use it:

Constituents experience public policy as a comprehensive package. They do not experience isolated or discrete financial measures. Standard impact assessments evaluate individual decisions in silos. Consequently, traditional audits fail to capture layered disadvantage. This compounding effect occurs when multiple cuts hit the same group.

How to use it:

Planners must review budget lines collectively across different portfolios. Officials deploy advanced intersectional analysis during this review. This method helps analysts understand how overlapping identities experience net impacts. For example, reviewers consider disabled women living in rural areas. This holistic approach prevents targeted mitigations from being wiped out. Increased service charges in one department must not cancel supports elsewhere.



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Worked example: assessing the macroeconomic net effect on lone parents

The context: Planners use cumulative impact assessments during annual budget setting. Analysts evaluate the combined effect of multiple proposed spending lines. This strategic review focuses on specific vulnerable demographic groups.

The diagnostic intervention: The central government introduces a targeted benefit for low income families. However, analysts discover simultaneous increases in local leisure charges. They also identify substantial funding cuts to after-school care. These separate decisions occur within the exact same budget cycle.

The corrective action: The collective assessment reveals these cuts completely wipe out financial gains. Planners prove that targeted mitigations are cancelled by withdrawals elsewhere. Officials use this empirical evidence to amend the budget immediately. This corrective action helps to prevent the net macroeconomic impact from being retrogressive.



Tool 9

Public expenditure tracking surveys (PETS)

What it is for:

Planners deploy this forensic tracking tool to follow public capital. Officers track money from initial central allocations through intermediate statutory bodies. They follow the funds down to frontline receipt and final use. This continuous tracking maps the exact pathway of public resources. The process creates a highly detailed record of budget execution.

Why use it:

Traditional financial audits often stop at headline budget announcements. This diagnostic tool equips planners to hunt for administrative leakages. It exposes funds absorbed by complex bureaucratic bottlenecks. Resources are sometimes diverted away from vulnerable groups. These communities represent the exact groups legally intended for support. This proactive screening protects the integrity of public allocations.

How to use it:

Planners demand highly disaggregated stage by stage audit trails during execution. Officials systematically compare initial allocations with resources reaching the frontline. This analysis allows officers to accurately identify operational inefficiencies. Decision-makers can then deploy immediate and targeted corrective interventions. This continuous verification guarantees that public funds reach their destinations.

Worked example: tracking attainment gap education funding

The context and diagnostic intervention: Analysts initiate a tracking survey to support local operational efficiency. They follow a headline allocation intended to reduce the educational attainment gap. Planners do not simply accept the central funding figures. Officers track the funds across five distinct delivery stages. This forensic tracking soon exposes severe administrative leakage.

The corrective action: Reviewers prove that local authorities absorbed a significant percentage of funds. Local councils used these resources to plug unrelated baseline budget deficits. This diversion occurred before any money reached frontline classrooms. This critical finding triggers immediate corrective action by senior officials. Decision-makers redistribute the funds to guarantee resources reach the pupils.

Tool 10

Tax gap analysis (TGA)

What it is for:

This diagnostic fiscal tool measures crucial differences in public revenue. Planners calculate theoretical maximum revenues against what the state actually secures. This comparison highlights unrealised fiscal capacity within the tax system. It provides an objective baseline to evaluate revenue generation. This information remains essential for long term financial planning.

Why use it:

Officials must legally prove they genuinely utilise maximum available resources. This analysis quantifies capital lost to tax avoidance and evasion. It measures losses resulting from weak statutory enforcement. Analysts also highlight revenue missed due to outdated property valuations. This analysis provides essential empirical evidence during fiscal consolidation. It encourages public bodies to exhaust all revenue avenues before cutting services.

How to use it:

Planners forensically compare maximum collectable revenue projections against actual outturns. Persistent gaps highlight severe systemic weaknesses in local collection efforts. These findings demand immediate strategic reform from the public body. Officials must modernise administrative processes to maximise fiscal capacity. This targeted reform helps secure essential resources for communities.



Worked example: assessing local revenue leakage and property valuations

The context and diagnostic analysis: A municipal authority proposes a reduction in local housing support. Before authorising this cut, planners conduct a tax gap analysis. This test proves whether the authority genuinely maximises fiscal space. Analysts soon quantify severe and systemic local revenue leakage. This deficit is caused by maintaining outdated property valuations. Uncollected business rates also contribute significantly to the gap. Furthermore, widespread misuse of empty property reliefs drains public resources.

The corrective action: Armed with this hard financial data, officials trigger strategic reform. Planners aggressively reform local collection enforcement to close the gap. This action supports the authority to exhaust all revenue raising avenues first. It legally protects frontline housing services from proposed budget cuts. This process demonstrates a robust commitment to human rights standards.



Tool 11

Justification checklist for regressive fiscal measures

What it is for:

This tool represents a legal compliance and risk management checklist. Planners deploy this diagnostic framework whenever severe macroeconomic constraints force budget reductions. Officials also use the checklist to evaluate proposed public service withdrawals. This process supports fiscal consolidation in remaining legally compliant with statutory obligations.

Why use it:

Taking deliberate backward steps in rights provision constitutes retrogression under international law. Planners must utilise this checklist to generate a highly defensible audit trail. Officials must prove exactly why a service cut is necessary. They must demonstrate that the measure represents the absolute least detrimental option available. This rigorous justification prevents unlawful reductions in essential public services.

How to use it:

Officials must document robust evidence before authorising any budget reduction. Planners must demonstrate that the proposed measure is temporary, necessary, and proportionate. The decision must remain non-discriminatory. Crucially, public bodies must document that they have thoroughly explored alternative revenue-raising options. They must also work to safeguard the statutory minimum core.

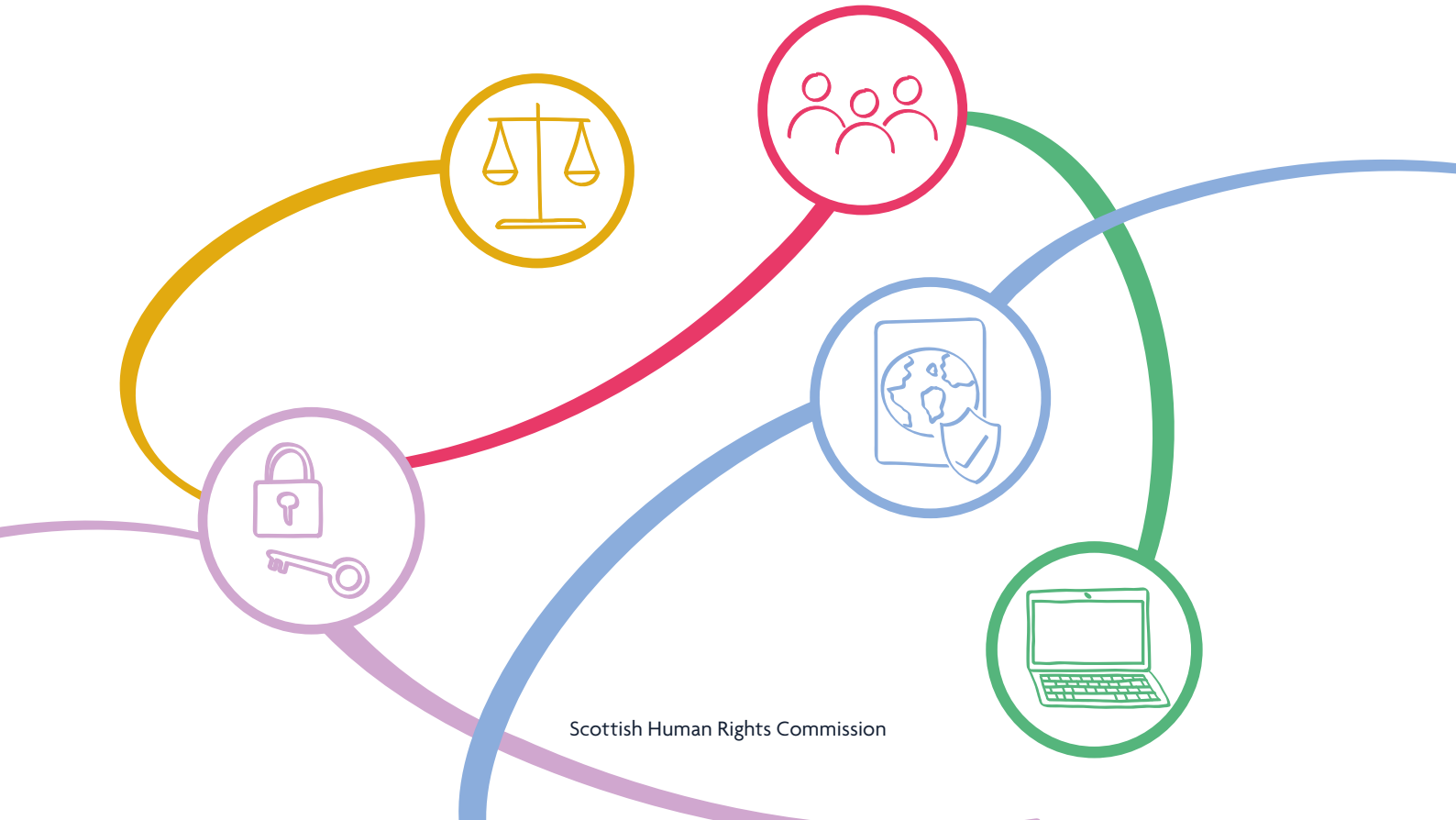


Worked example: appraising the closure of community support centres

The context: Severe statutory budget shortfalls force a local authority to propose closing community support centres. Planners apply the strict non-retrogression checklist to evaluate this proposal. This evaluation occurs before the council authorises any final financial decisions.

The diagnostic analysis: The comprehensive options appraisal quickly reveals a critical compliance failure. The council failed to explore alternative revenue raising options during planning. For example, officials failed to aggressively reduce empty property tax discounts. Furthermore, analysts identify a critical data desert regarding local demographics. The council lacks necessary data to prove the cuts avoid harming disabled residents.

The corrective action: Consequently, planners formally flag the proposal as an unjustified retrogressive step. They immediately halt the service cut until proper justifications are established. The authority must also document robust mitigation plans before moving forward. This intervention successfully protects the rights of vulnerable local residents.



Tool 12

Spatial and geographic analysis

What it is for:

This tool represents an analytical mapping mechanism. Planners deploy this framework to examine detailed fiscal data. Officials also use it to evaluate rights indicators. They track these indicators by exact geographic location. This mapping process uncovers regional disparities in service provision.

Why use it:

High level averages frequently conceal severe territorial inequities. Remote and rural communities often suffer systematic disadvantage. This disadvantage results from systemic underfunding across regions. This tool equips planners to identify hidden spatial disparities. It supports public resources in reflecting genuine local needs. Funding must not simply reflect proximity to affluent urban centres.

How to use it:

Planners must explicitly disaggregate budget allocations during formulation. Officials disaggregate service coverage by administrative unit. They also use official rural classifications to map spend. Analysts must calculate per capita spending adjusted for local needs. This step guarantees that resource distribution reflects genuine geographic realities. It prevents public bodies from merely rolling over historical baselines.



Worked example: active travel and infrastructure

The context: The national government announces a substantial capital investment of fifty million pounds. This funding aims to improve active travel infrastructure across the country. The package supports cycling networks and pedestrian pathways in local communities. At a macroeconomic level, this proposal appears highly progressive. It seemingly advances the fundamental right to health and safe environments.

The diagnostic intervention: Analysts question the aggregate headline figures during the review. Officers deploy spatial analysis and deep data disaggregation. This diagnostic test checks the proposed budget for legal compliance. It measures whether spending matches actual community needs.

Geographic and needs-adjusted analysis: Planners map proposed capital allocations against deprivation indices. This spatial analysis immediately reveals severe territorial inequities. Affluent central urban corridors receive eighty five per cent of the funding. Analysts then adjust these figures for per capita need. They discover that capital spending in rural areas is actually falling. Real terms spending also declines in the most deprived communities.

Intersectional analysis: Officers correlate this financial distribution with national accident statistics. The disaggregated figures reveal a stark real-world reality. Child traffic collisions are significantly higher in deprived areas. The local collision rate is triple that of affluent neighbourhoods. The budget fails to target the infrastructure investment geographically. Consequently, this omission actively compounds health inequalities for children in poverty.

Exposing the data desert: Planners request demographic data to assess accommodations for disabled residents. For example, they check for widened pathways for adapted mobility equipment. Analysts also assess how the infrastructure impacts women's safety at night. The directorate admits they never collected this intersectional information. Analysts formally flag this data desert as a severe procedural failure. This gap means the state cannot prove its investment is non-discriminatory.

Corrective action: Armed with this empirical evidence, planners prompt a thorough redesign. The government reallocates the budget using needs-based measures. This adjustment helps direct funding towards deprived and rural localities. The new distribution supports compliance with the non-discrimination duty, working to narrow existing geographic inequalities across the country.

Tool 13

Social investment ratios (SIRs)

What it is for:

This tool represents a macroeconomic diagnostic framework. Strategic decision-makers deploy this method during budget planning. Planners calculate the exact proportion of total public expenditure. This financial allocation must explicitly commit to realising human rights. Specifically, the tool tracks spending on economic, social, and cultural rights.

Why use it:

The analysis provides a macro level snapshot of political commitment. It clearly illustrates the fiscal prioritisation of the public body. This objective evidence allows officials to justify financial decisions. Planners can prove they actively direct available resources toward positive human rights outcomes

How to use it:

Planners must calculate the total scale of rights-based investment. Analysts calculate this spending as a percentage of overall public expenditure. They also measure this investment against total regional economic output. This calculation provides a definitive baseline for objective evaluation. The process evaluates if overall fiscal effort matches statutory commitments. Ultimately, the framework differentiates between strategic prioritisation and overall fiscal capacity.

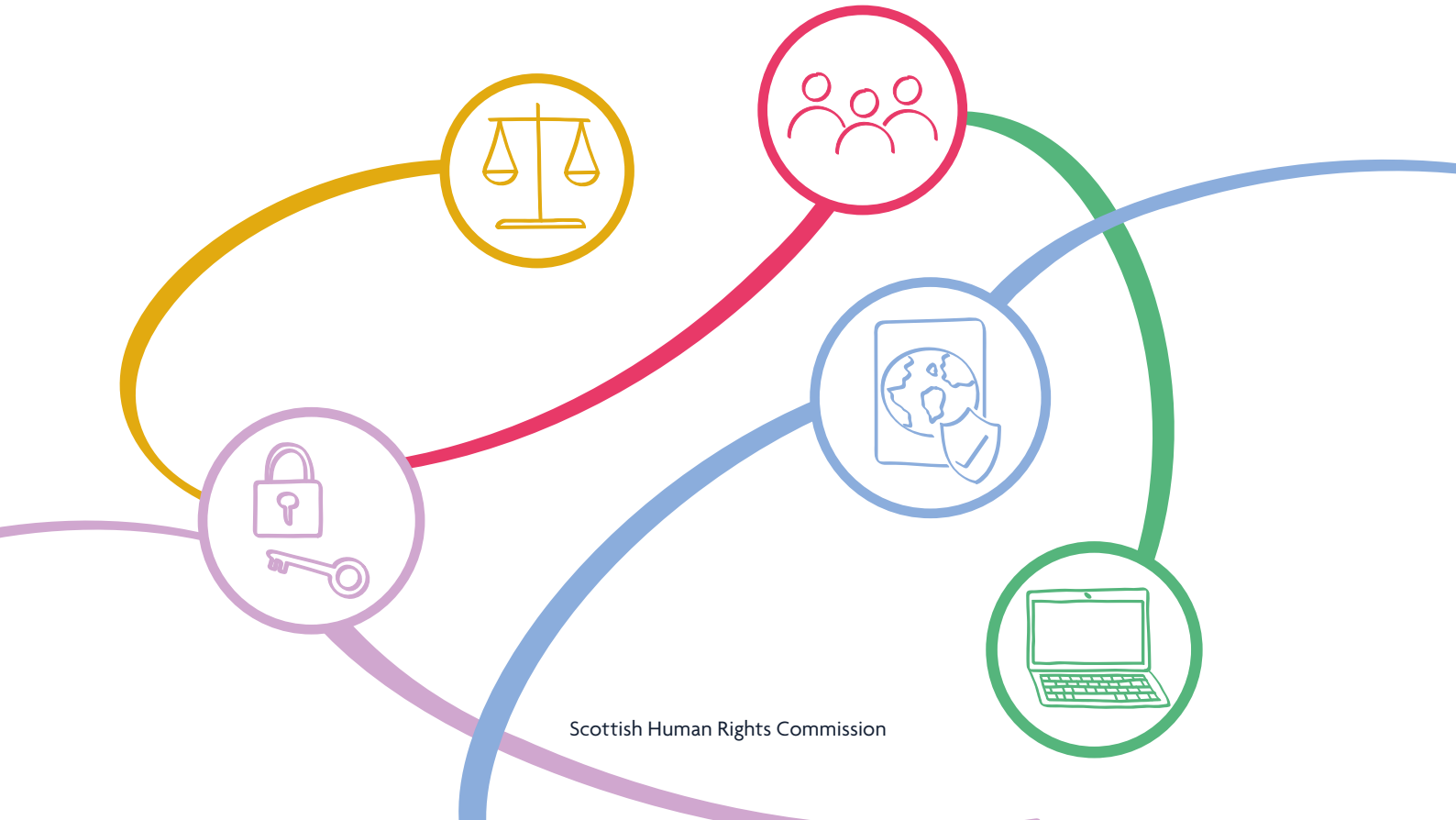


Worked example: mapping territorial inequity in healthcare funding

The context: A national health directorate evaluates primary healthcare funding across the country. Aggregate national statistics suggest that overall funding remains adequate. However, these high-level averages mask local challenges.

The diagnostic intervention: Analysts deploy spatial analysis to map these financial allocations. This geographical mapping reveals severe territorial inequity across regions. It demonstrates that remote island communities suffer systematic disadvantages. These difficulties result from historic underfunding and significant transport barriers.

The corrective action: Planners calculate detailed per capita spending across all territories. They adjust these figures for specific rural needs and geographic penalties. This rigorous work allows officials to reform the primary funding formula. The new model supports resource distribution to reflect genuine geographic realities.



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Tool 14

The warning signs of maximum available resources (MAR)

What it is for:

This framework represents a strategic diagnostic dashboard. Planners deploy this monitoring system to identify internal red flags. These indicators show if a public body fails its legal duties. The dashboard highlights failures to utilise maximum available fiscal capacity.

Why use it:

The dashboard equips officials to identify and correct severe misalignments. These discrepancies occur between budget allocations and urgent societal needs. The framework prevents public bodies from relying on blanket economic excuses. It demands objective justification for funding decisions.

How to use it:

Officials must actively scan for specific operational red flags. These markers include stagnant social spending during periods of economic growth. They also include persistent high inequality and inadequate revenue generation. Planners watch for widening societal gaps and disconnected economic investment. Triggering any warning sign demands immediate strategic reprioritisation. It also requires the public body to provide formal legal justification.

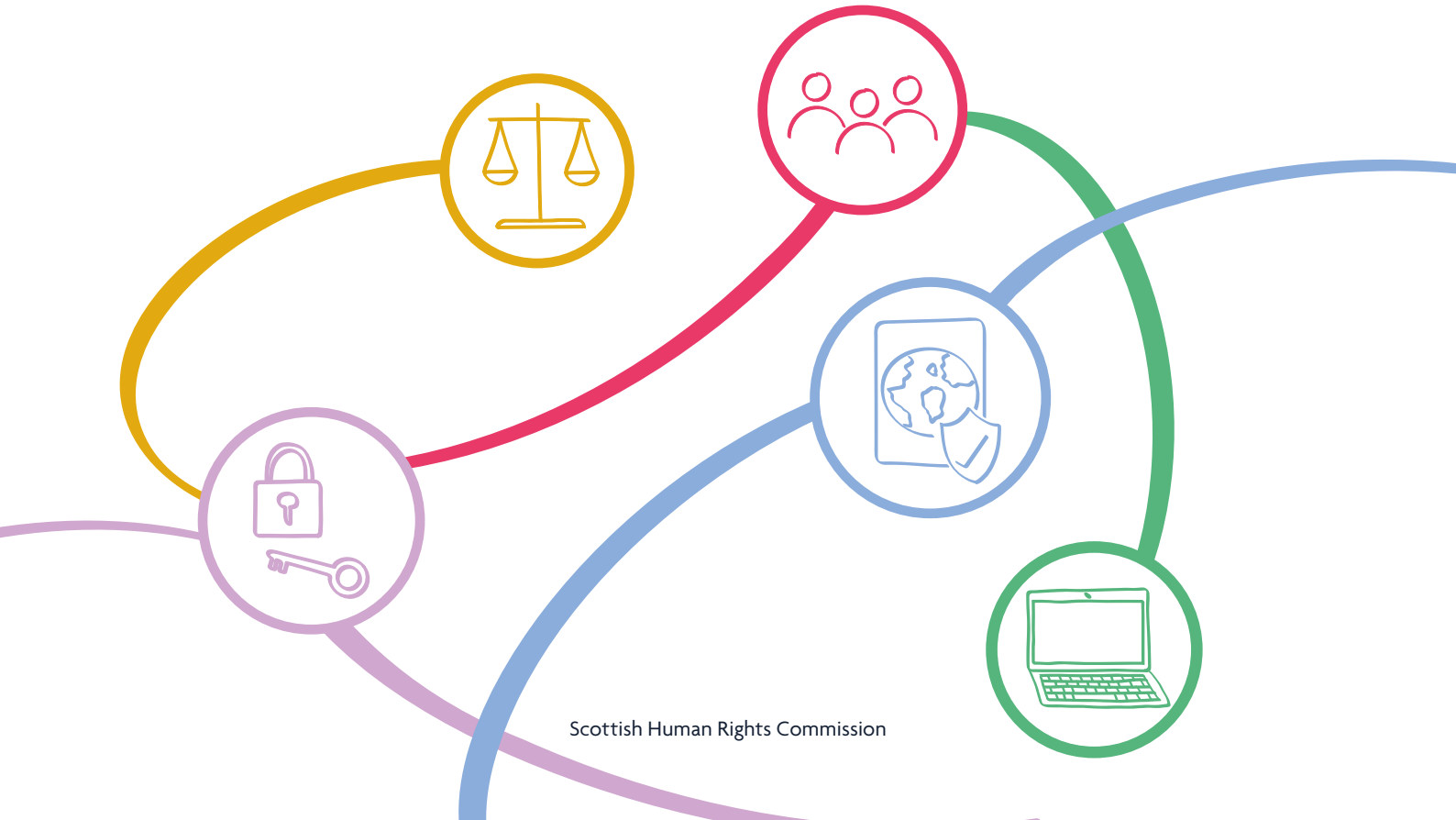


Worked example: monitoring housing need and stagnant allocations

The context: Officials review the medium-term financial strategy of the public body. They notice that real-terms spending on homelessness prevention is flatlining. This allocation effectively fails to keep pace with high inflation. Simultaneously, local demographic data demonstrates that homelessness rates are rising sharply.

The diagnostic intervention: This negative trend immediately triggers two specific warning signs. These indicators include stagnant social spending and the clear misalignment of need. Analysts use this framework to demand evidence-based justifications. They require the housing directorate to explain the funding stagnation.

The corrective action: Planners trigger an urgent reprioritisation of public funds. They move capital away from lower-priority development areas. This targeted reallocation actively addresses the escalating housing rights deficit.



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Part four: monitoring, scrutiny, and indicators



The third part of this toolkit focused on macroeconomic planning and formulation. However setting a rights compliant budget on paper is only the start. Fiscal strategies can appear perfectly aligned with statutory obligations during approval. Yet plans can still fail rights holders in reality. This occurs if officers do not execute budgets efficiently and transparently. Planners must focus rigorously on execution, monitoring, and review phases.

Moving from policy intent to operational execution

The execution phase represents a critical juncture for public bodies. This is when officials actively disburse legally approved public capital. During this operational stage planners must tightly manage funding flows. They must work to release resources systematically so that funds reach frontline statutory services. Officials must guard against money being absorbed by bureaucratic bottlenecks, while reviewers work to address administrative leakage and unlawful diversion to non-essential areas.

Following active execution the forensic review phase begins. This process demands a highly critical diagnostic evaluation. Analysts determine if authorised expenditure achieved intended statutory outcomes. This work requires robust evidence based evaluation of all spending. Reviewers determine if financial inputs translated into tangible improvements. They check if spending improved the lived experiences of marginalised groups. In this phase analysts measure the true operational efficiency of decisions. They legally prove if the state genuinely deployed maximum available resources. This evidence verifies if the public body achieved progressive realisation.

Deploying the monitoring arsenal

Officials are not expected to deploy every mechanism simultaneously. This section provides a highly adaptable menu of monitoring tools. The framework is explicitly designed for duty bearers and strategic policymakers. Auditors deploy these specialised tools once the fiscal envelope is moving.

Planners can forensically track the exact flow of public funds. They follow resources from the central exchequer down to local clinics. Analysts deploy quantitative methods to determine who captured benefits. They also actively monitor internal red flags during execution. These indicators expose where resources fail to reach the most vulnerable. Advanced analytical tools equip officials to enforce procedural accountability. They guarantee that macroeconomic budgets deliver on binding mandates. This oversight continues long after formal financial authorisation.



Tool 15

Structural, process and outcome indicators

What it is for:

This tool represents a forensic evaluation and accountability framework. Planners deploy this matrix during budget execution and review phases. The framework empirically measures progress in the progressive realisation of rights. It structures fiscal monitoring into three distinct diagnostic levels. These monitoring levels include structural, process, and outcome indicators. Structural indicators measure binding legal and policy commitments. Process indicators measure precise macroeconomic and administrative efforts. Outcome indicators measure actual real-world results achieved for citizens.

Why use it:

Macroeconomically sound fiscal strategies can still fail procedural accountability. This failure occurs if officers do not execute allocated capital efficiently. It also happens if authorised spending misses intended statutory results. This mechanism equips planners to connect financial inputs directly to outcomes. It guarantees that officials do not measure success merely by exhausted budgets. Public bodies must prove that expenditure tangibly improved lives. They must prove that spending narrowed structural inequality gaps. Forensically tracking all three levels helps pinpoint administrative bottlenecks. This tracking identifies exactly where the causal chain breaks down.



How to use it (the tripartite diagnostic matrix):

Planners must deploy this rigorous framework to construct complete audit trails. The system tracks initial policy intent directly through to final human impact. Officials evaluate public performance by applying three distinct indicator levels.

- Structural indicators: These indicators define binding legal and institutional commitments. For example, officials track the formal incorporation of international treaties into law. Another example includes establishing a statutory minimum core obligation. These commitments form the legal bedrock for all subsequent public spending.
- Process indicators: These measures define macroeconomic efforts and administrative inputs. They track operational efficiency and the execution of planned public budgets. For example, analysts measure the exact percentage of the budget allocated to social care. Another indicator is the completion of impact assessments before authorising public funds.
- Outcome indicators: These measures define tangible real-world results and lived experiences. For example, analysts track statistically measurable reductions in child poverty or homelessness. Reviewers actively verify that no data deserts obscure realities for marginalised groups. These indicators show if public spending successfully delivered on statutory rights.

Worked example: forensic review of the right to adequate housing

A Chief Finance Officer deploys this framework to review budget performance. The review evaluates municipal homelessness duties over the past financial year. This forensic evaluation measures performance across all three indicator levels.

Structural indicator: The council formally adopted a legally binding rights based housing policy. This local policy explicitly commits to ending all evictions into homelessness. It establishes a clear statutory goal for the local authority to meet.

Process indicator: Analysts forensically track budget execution throughout the financial year. They confirm that one hundred per cent of newly allocated capital was disbursed. This two million pounds successfully funded homelessness prevention and mediation services. The department disbursed these funds without administrative leakage or bureaucratic delays.

Outcome indicator: A rigorous end of year audit reveals a verified fifteen per cent reduction. This positive change reflects fewer local families living in temporary accommodation. This objective data proves macroeconomic inputs successfully translated into improved rights. The results demonstrate optimal allocative efficiency and real-world progress for communities.

Tool 16

The AAAQ framework

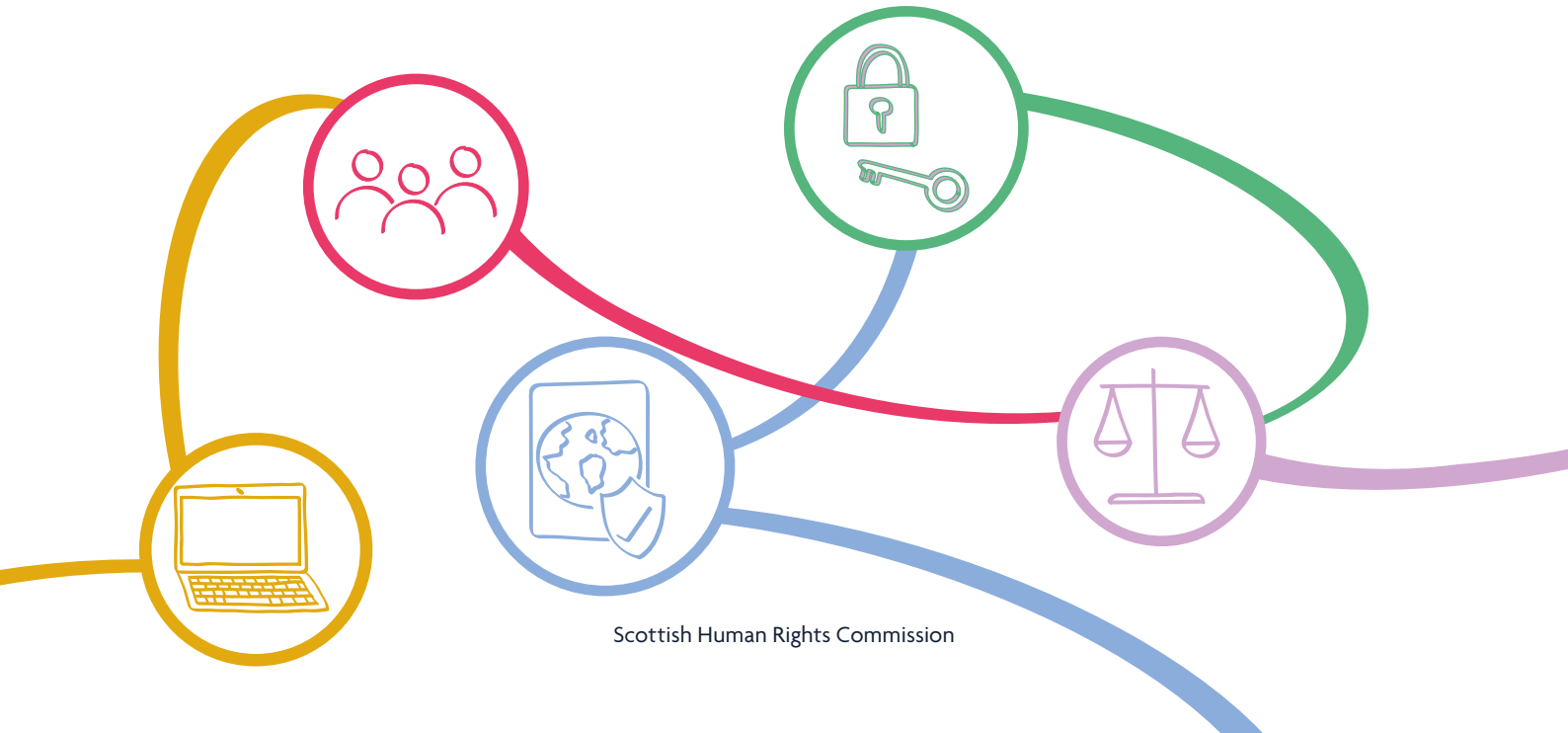
What it is for:

This tool represents a forensic evaluation and accountability framework. Planners deploy this system during the execution and review phases. The framework rigorously assesses public goods and services. These provisions are funded through the macroeconomic budget. Analysts test if services genuinely deliver on statutory standards. This testing measures real world performance for communities.

Why use it:

Headline budget allocations often appear incredibly generous on spreadsheets. However executed services can still remain too expensive for families. Some programmes are culturally inappropriate for marginalised demographics. Other provisions become operationally unsafe due to structural understaffing. These failures violate binding human rights standards.

This diagnostic tool empowers planners to look past financial inputs. Officials forensically interrogate the actual lived experiences of citizens. The process guarantees that spending translates into progressive realisation. Crucially the tool challenges existing data deserts. These gaps occur when missing information obscures service barriers.



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How to use it (the forensic evaluation protocol):

Planners must rigorously test if executed services meet four criteria. Officials evaluate public provisions using these essential standards. They demand empirical proof for each area of inquiry.

- **Availability of services:** Planners must verify if required infrastructure and personnel are funded. These essential provisions must be available in sufficient quantity. Funding must actively scale up to meet true community demand. Officials must not merely roll over historic baseline figures.
- **Accessibility of provisions:** Services must remain physically and economically accessible to all citizens. These public operations must work without any form of discrimination. Planners support vulnerable groups to reach support easily. This standard removes barriers for low income families.
- **Acceptability of delivery:** Public services must remain culturally and socially appropriate. Deliverables must be explicitly sensitive to different cultural needs. Planners respect the diverse backgrounds of marginalised demographic groups. This design process prevents alienation and promotes inclusion.
- **Quality of standards:** Public services must receive adequate funding to guarantee safety. Provisions must consistently meet high operational standards of care. Staff must deliver support with respect and fundamental dignity. This requirement protects citizens from poor quality services.

Accessibility diagnostic checklist for practitioners

- **Physical accessibility of services:** Planners must provide dedicated capital for physical access. This investment helps rural residents to reach facilities easily. People with physical disabilities must also utilise services seamlessly. This targeting prevents geographic exclusion from vital public goods.
- **Economic accessibility and affordability:** Newly introduced user fees must not create financial barriers. Officials must adjust eligibility thresholds in line with inflation. Failing to adjust thresholds prices vulnerable residents out. Planners actively protect low income groups from high costs.
- **Information accessibility and transparency:** Critical service information must be proactively published. Officials use highly accessible formats for public releases. Documents must remain easy to understand for ordinary citizens. This openness builds civic literacy and procedural transparency.

Worked example: forensic review of a local public transport scheme

A local authority fiscal practitioner conducts an end of year performance audit. They assess the outcomes of a newly funded local bus network. This review evaluates the service against the four core standards. These include availability, accessibility, acceptability, and quality.

- **Availability of services:** The capital allocation successfully funded sufficient vehicles for affluent town centres. However empirical data proves that geographically isolated routes remained severely underserved. Residents in remote rural areas had very limited transport options. This stark difference represents a failure to secure equal availability across regions.
- **Accessibility of provisions:** The newly procured vehicle fleet was fully wheelchair adapted. This modern design successfully passed the physical accessibility test. However fare structures were set too high for low income workers. This cost barrier fundamentally failed the economic accessibility test. Furthermore operational timetables were published exclusively via digital portals. This practice created de facto discrimination against older residents. These citizens often lacked reliable internet access. This omission failed the information accessibility test.
- **Acceptability of delivery:** The operational route schedules were not dynamically adapted. They failed to align with early morning shift patterns. Timetables also ignored late evening shifts for frontline care workers. The service did not accommodate the practical needs of these employees. Consequently the transport scheme failed to meet local acceptability standards.
- **Quality of standards:** The vehicles purchased were modern and operationally safe. This new fleet also achieved high environmental sustainability standards. Fully trained and regulated personnel operated all vehicles on the network. Staff treated passengers with courtesy and professional respect. These measures secured a high level of quality for the service.
- **Corrective action:** The forensic review highlights that the headline budget was fully exhausted. However the scheme failed critical statutory tests for vulnerable demographics. Analysts leverage this objective evidence to recommend reprioritising public funds. This redistribution occurs in the upcoming budget formulation cycle. Officials will legally subsidise fares for low income workers. They also mandate the distribution of physical timetables. Finally planners dynamically adjust routes to meet shift patterns.



Tool 17

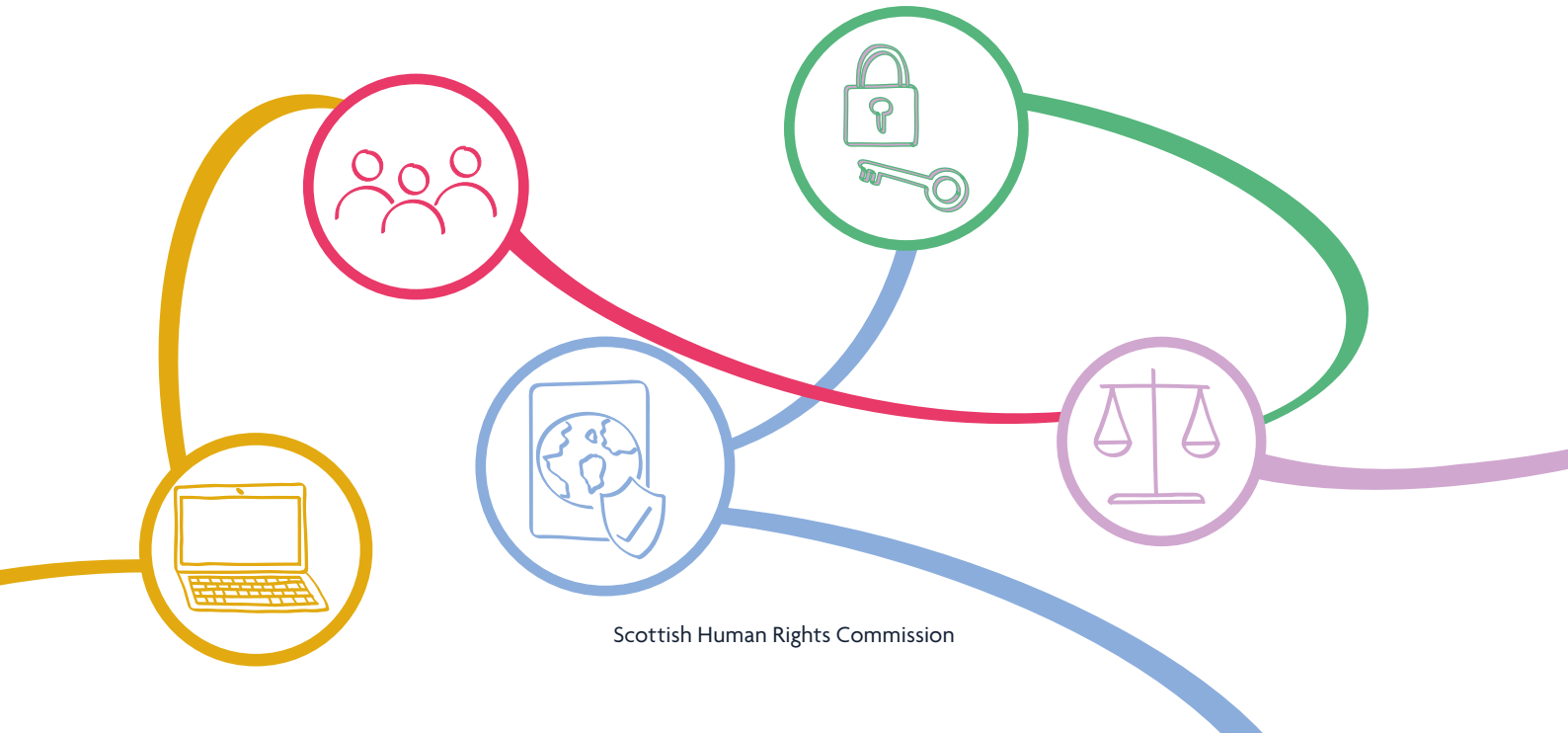
Scrutiny questions for duty bearers

What it is for:

This tool represents a forensic evaluation and procedural checklist. Planners deploy this checklist during the budget review phase. It rigorously assesses the statutory quality of the budget process. It also measures the procedural justice of financial choices. The framework equips analysts to evaluate fundamental human rights principles. Officers evaluate how effectively transparency and participation are embedded. They also measure accountability within macroeconomic and local fiscal decision-making.

Why use it:

Human rights compliance is not judged solely by final financial outturns. Under binding international law, the internal executive process is justiciable. A macroeconomic strategy developed behind closed doors fails statutory standards. This failure occurs even if the resulting financial allocations appear equitable. This diagnostic tool empowers planners to identify critical procedural failures. These weaknesses include systemic data deserts and exclusionary consultation practices. They also include opaque rationales for severe fiscal trade-offs. Ultimately, the process generates a highly defensible, corrective roadmap. This framework guarantees subsequent budget cycles are procedurally democratic. It supports the entire process to be universally accessible and legally compliant.

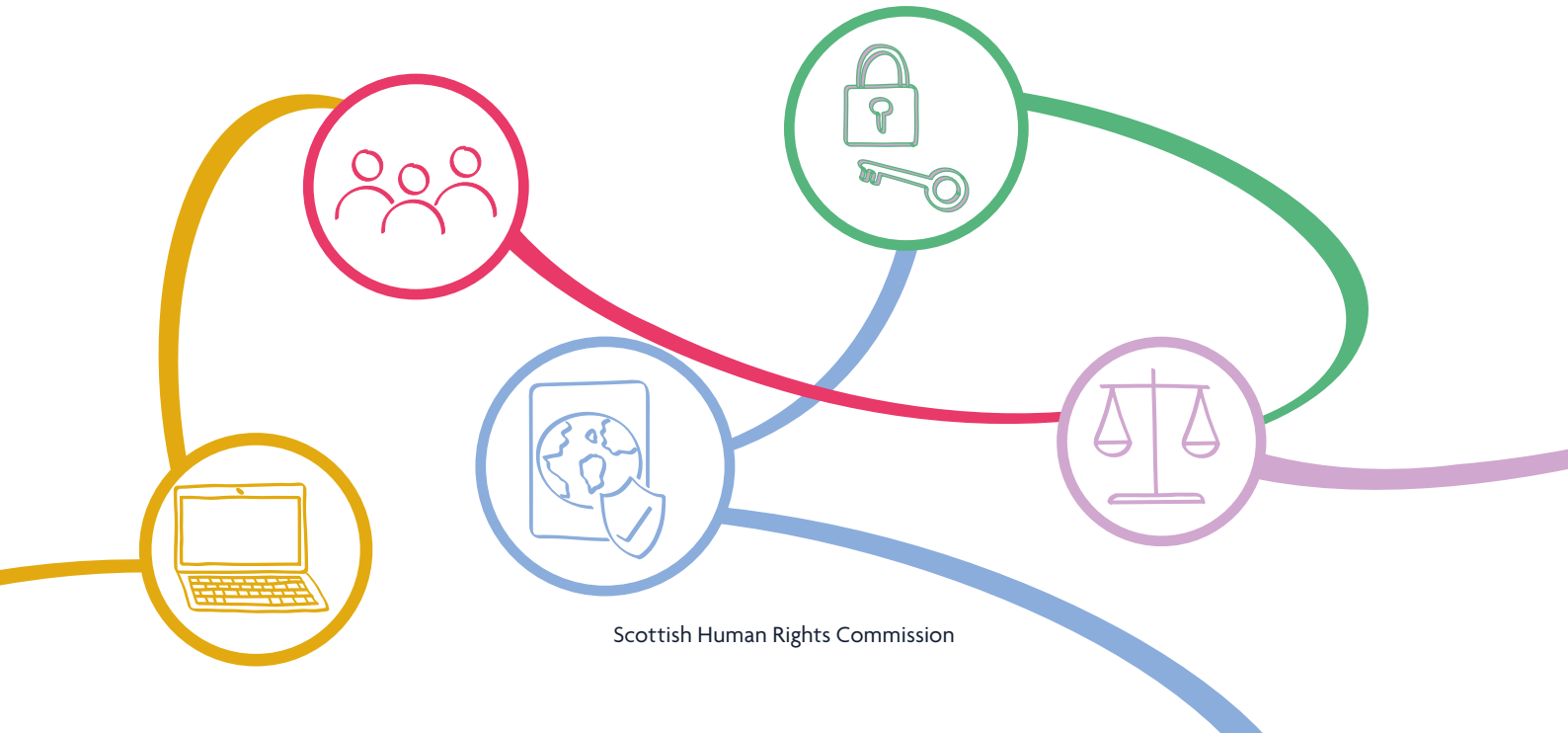


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How to use it (the procedural accountability matrix):

Planners must systematically interrogate the completed budget cycle. Officials use targeted and evidence-based lines of inquiry. This work examines three core pillars of procedural rights. These pillars are transparency, participation, and accountability.

- **Transparency in disclosure and fiscal literacy:** Officials must evaluate public access to clear and non-technical budget information. This disclosure actively builds civic fiscal literacy among ordinary citizens. Scrutinisers examine if a clear and disaggregated audit trail exists. This record must allow analysts to definitively follow public money. They track funds from central allocations down to frontline human impacts. Finally, planners check if all statutory budget documents are published proactively. These publications must occur within acceptable and legally compliant timeframes.
- **Participation and democratic engagement:** Public bodies must establish genuine and structured opportunities for civil society. Communities must meaningfully engage at all phases of the budget cycle. The formulation process must actively and systematically involve marginalised demographic groups. This proactive engagement directly combats de facto exclusion within communities. Planners must also produce dedicated citizens budgets for the public. These simplified summaries translate complex fiscal data into accessible public formats.
- **Accountability with oversight and assurance:** Oversight bodies must be adequately resourced to perform their duties. For example, Audit Scotland requires sufficient funding to remain effective. These audit institutions must be functionally independent from the executive. This autonomy allows them to execute rigorous financial and performance audits. Furthermore, the legislature must formally scrutinise all resulting audit findings. Oversight committees must take swift corrective action based on these reports. This system supports legally robust oversight of the entire fiscal process.



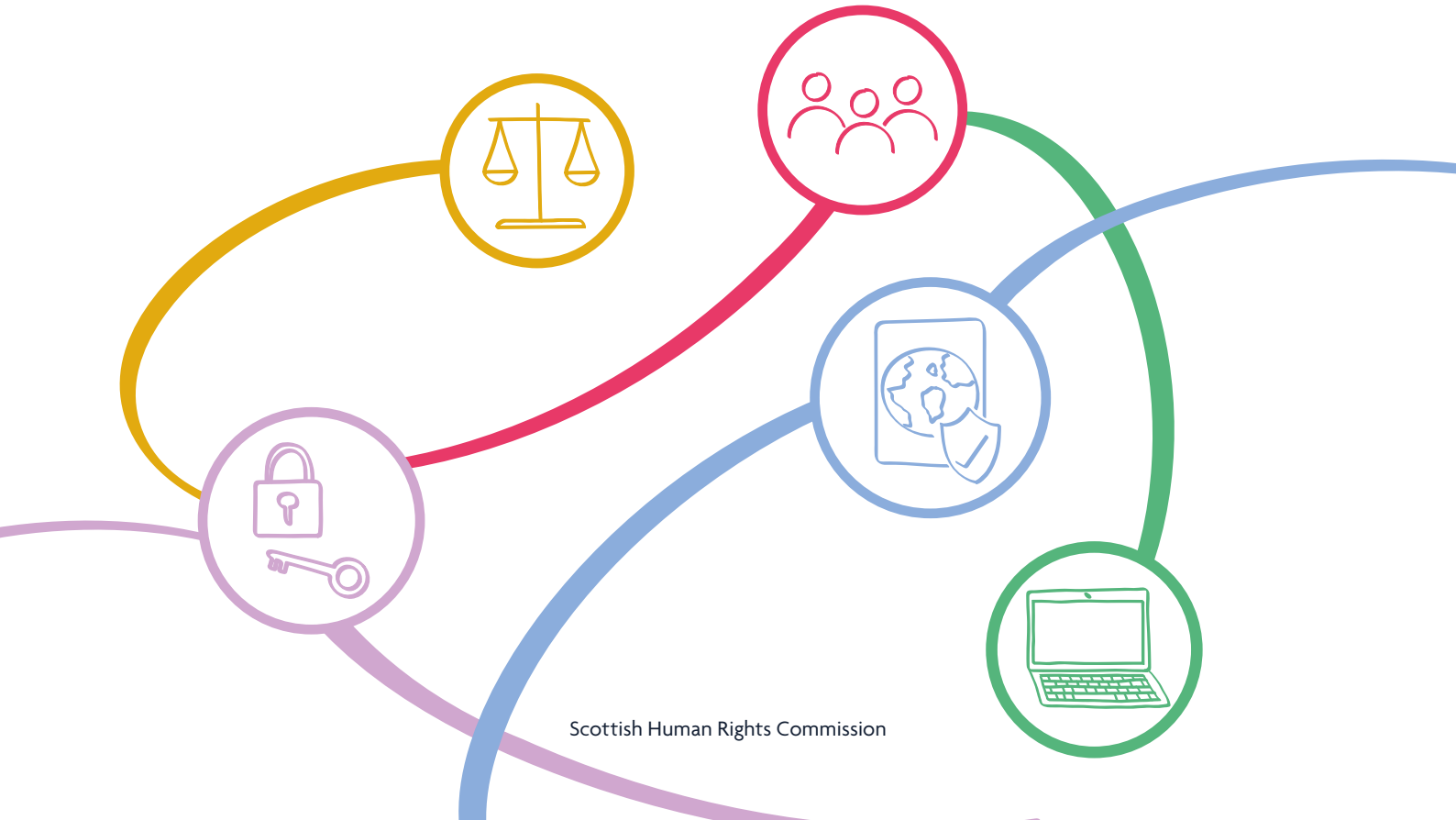
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Worked example: forensic review of a local authority budget process

The context: Analysts deploy these targeted questions to conduct a rigorous budget review. Public bodies evaluate their completed financial cycles using these procedural queries. This diagnostic work actively identifies key areas for administrative improvement. Officers execute this assessment before the next financial year begins.

Diagnostic assessment: Regarding transparency, analysts assign a failing score for accessible information. The local authority acknowledged that it published only highly complex financial spreadsheets. Regarding participation, reviewers note a critical failure in community engagement. The council relied exclusively on a standard online portal for feedback. This digital barrier created severe indirect discrimination against certain local groups. The administrative process completely excluded residents who lacked internet access.

Corrective action: Public bodies must definitively rectify these procedural human rights failures. Officials legally commit to producing a highly visual citizens budget. This simplified document translates complex financial files into plain English. The council partners with local civil society organisations to expand outreach. Officers execute targeted face to face consultation assemblies with marginalised groups. This corrective action guarantees a highly participatory and transparent fiscal process.



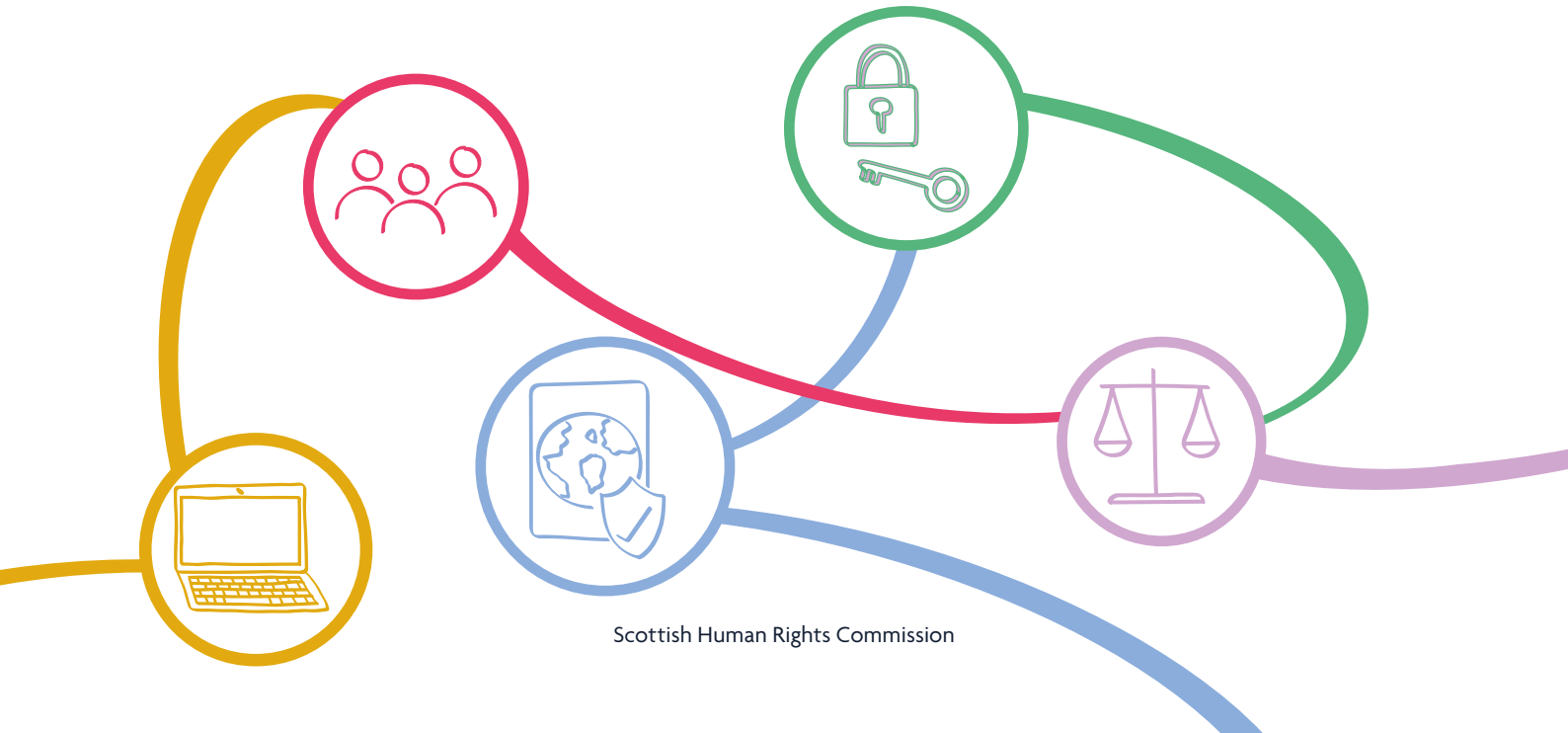
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Conclusion: the added value of human rights budgeting for fiscal decision making

Human rights budgeting provides a definitive golden thread. This thread connects binding legal commitments directly to citizens' lived experiences. It explicitly links statutory treaties ratified decades ago to contemporary spending. This model bridges the gap between high-level policy and frontline delivery. It makes visible what is often obscured in technical financial ledgers. Planners must demonstrate that public capital genuinely advances statutory rights.

Without this rigorous approach, public budgets frequently become fragmented. Officials often default to rolling over historical baselines year on year. This practice denies planners the opportunity to calculate cumulative macroeconomic impacts. Finance directorates easily focus solely on achieving narrow financial regularity. They focus strictly on balancing the annual books. This narrow focus ignores the real-world needs of local communities.

Meanwhile, policy officials design statutory programmes in total isolation. This siloed approach makes systematic verification of outcomes virtually impossible. Analysts cannot verify if separate efforts deliver optimal allocative efficiency. Human rights budgeting forensically weaves these disparate elements together. It legally mandates a shared and cross-portfolio responsibility. This unites central finance officials and frontline policy specialists.



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Strategic and operational value

Systematically embedding a rights-based approach offers profound strategic value. This framework extends far beyond simply meeting abstract moral obligations. Planners secure concrete benefits through these rigorous processes. The approach enhances both strategic planning and daily operations.

- **Legal compliance and risk management:** This framework supports macroeconomic strategies to align with binding statutory obligations. Officials proactively mitigate severe legal and financial risks during budget formulation. They avoid exacerbating human rights violations through flawed fiscal choices. This diligent oversight helps protect the public body from future legal challenges.
- **Evidence-based decision making:** The model deploys a highly rigorous and internationally established analytical framework. Analysts forensically evaluate if maximum available resources are deployed optimally. They address the most urgent societal needs within the community. This focus actively rectifies data deserts in public administration.
- **Building public trust and procedural justice:** This process mandates that public budgets remain transparent and participatory. It helps make fiscal structures democratically accountable to all citizens. Officers formally integrate marginalised communities into complex spending decisions. This inclusive design radically enhances the democratic legitimacy of the cycle.
- **Prioritising the most vulnerable:** The strategy legally forces planners to target resources toward at-risk groups. Officers generate highly defensible financial audit trails during the year. This documentation demonstrates how the state deploys resources to close inequality gaps. These targeted efforts protect vulnerable citizens from experiencing severe deprivation.

Ultimately, human rights budgeting does not magically eliminate tight public finances. It cannot erase severe macroeconomic and fiscal constraints. However, the framework supports the transparent execution of difficult financial choices. Planners forensically map budget allocations directly to tangible human rights outcomes. This advanced system helps the public budget deliver on its statutory mandates. These progressive efforts actively protect the fundamental dignity of everyone in Scotland.



Appendix 1: frequently asked questions

Q1: What is the "minimum core"?
The "minimum core" is the absolute baseline or "floor" of protection. Noone in Scotland should fall below it. It covers the essential levels of rights needed for survival and human dignity. Governments have an "irreducible obligation" to meet them immediately as a top priority. This duty applies regardless of the economic climate or resource availability.

Q2: What is "progressive realisation"?
International law recognises that a government cannot achieve every human right overnight. However, "progressive realisation" is the legal duty to continually improve lives as quickly and effectively as possible. In budgeting terms, everyday rights must receive more funding as Scotland's economy and resources grow. These rights include health, housing, and social security. Most importantly, the government must prove its resources actively improve outcomes year on year.

Q3: Does human rights budgeting mean the government can never make budget cuts?
No, human rights budgeting does not remove financial constraints. Instead, it sets a very strict test for budget cuts. Under human rights law, deliberate backward steps are known as "retrogression". Examples include cutting social care, reducing services, or introducing user fees. Public bodies are generally prohibited from taking retrogressive steps unless it can fully justify them. To pass this test, Ministers must prove to Parliament that the cut is strictly temporary, necessary, and proportionate. Crucially, Ministers must prove they explored all alternatives first, such as raising new revenue. The proposed reduction must not harm the "minimum core" or disproportionately impact low-income groups.

Q4: What do we mean by "maximum available resources" (MAR)?
Governments often claim "there is no money left" to improve public services. However, human rights law requires the state to use the maximum of its available resources to fulfil rights. This does not mean unlimited spending or overriding democratic choice. Instead, the government must meet four distinct standards:

- Maximising Fiscal Resources: This requires raising revenue fairly by addressing tax avoidance and reforming outdated taxes.
- Prioritising Rights: Social spending must be prioritised over non-essential areas to support the fulfilment of everyday rights.
- Spending Efficiently: Allocated funds must be spent efficiently without administrative leakage or year-end underspends.
- Utilising Non-Financial Resources: Crucially, MAR is not solely about financial capital. The government must also deploy human resources (workforce), social resources (such as community trust, NGOs, and networks), technological resources (for innovation and efficiency), and natural resources (the ecological foundation of our society).

Q5: Is taxation really a human rights issue?

Absolutely. A budget is not just about how money is spent. It is also about how it is raised. If the government fails to collect revenue fairly, it fails its human rights obligations. The tax system must also be non-discriminatory. It must avoid regressive structures. These place a disproportionate burden on the poorest households.

Q6: What is the difference between "de jure" and "de facto" discrimination in a budget?
Under human rights law, the government must eliminate both de jure and de facto discrimination.

- De jure (in law) discrimination: This occurs when a policy or budget explicitly excludes a specific group on paper.
- De facto (in reality) discrimination: This type of discrimination is often more difficult to identify. It occurs when a budget looks neutral on paper yet has a disproportionately harmful impact on particular groups. For example, cuts to local bus subsidies disproportionately impact disabled people, older people, and women. These groups rely much more heavily on public transport networks.

Q7: Why are transparency, participation, and accountability treated as key human rights principles?

- Human rights are not just about the final outcome. They are also about the process. Under international law, you have a fundamental right to take part in your government. You also have a right to access information. This translates into three core principles.
- Transparency: The government must proactively publish clear, jargon-free information showing how public money is raised and spent. This allows the public to track funds from allocation to impact.
- Participation: The government must provide genuine, accessible opportunities for the public, to shape financial choices. This involvement is particularly vital for marginalised groups before decisions are finalised.
- Accountability: Public bodies must be answerable for how they manage resources. This requires robust oversight to verify that decisions align with human rights obligations. It also requires remedies if fiscal choices negatively impact those rights.

Q8: What is an "effective remedy" and how can we track its funding in the budget?
Under international human rights law, the state must guarantee access to an "effective remedy" if rights are violated. This duty carries significant budgetary implications. The government must adequately fund accessible justice mechanisms. These mechanisms include courts, tribunals, ombudspersons, human rights commissions, and legal aid.

This can be tracked by checking if sufficient revenue is raised and allocated to these bodies, ensuring that budget decisions do not create financial obstacles. User fees or aggressive means-testing can make justice unaffordable for the most vulnerable.

Appendix 2: glossary of key terms

AAAQ: These stand for availability, accessibility, acceptability, and quality. You use these standards to assess public services. They help you check if economic, social, and cultural rights are being met.

Accountability: This is the principle that you must answer for your decisions. You must justify how you manage public resources. It requires effective mechanisms for people to challenge you. They must be able to challenge failures to protect human rights.

Economic, Social, and Cultural (ESC) Rights: These are rights to the essential resources needed to live in dignity. Examples include rights to health, housing, food, education, and social security.

Maximum available resources (MAR): This is the legal obligation to mobilise and use all possible resources to realise rights effectively. These include financial, human, natural, and technological resources. These must be used to realise rights effectively and without discrimination.

Minimum core obligations: This represents the baseline standard of provision required to meet minimum essential levels of each right. Examples include basic shelter or protection from starvation. This baseline acts as a floor, not a ceiling. It must be strictly protected from budget cuts.

Non-discrimination: : This rule prevents different treatment based on prohibited grounds unless there is a reasonable, objective justification. The state must eliminate both de jure and de facto discrimination from all fiscal policies.

Non-retrogression: This principle prevents public bodies from taking deliberate backward steps in rights enjoyment. Budget cuts to essential services must be fully justified. They must be temporary, necessary, proportionate, and the least harmful option available.

Progressive realisation: This is the legal duty to move as effectively and quickly as possible toward full rights realisation. Public bodies must use the maximum available resources to achieve this progress over time.

Respect, protect, fulfil (RPF): These are the three fundamental human rights duties of governments. Respect means not interfering with existing rights. Protect requires regulating third parties, such as private contractors, to prevent violations. Fulfil requires taking active legislative, administrative, and budgetary steps to make rights a reality.

RSO framework: This is a diagnostic methodology connecting resources, spending, and outcomes. You use it to identify exactly where the causal chain of rights realisation breaks down.

SERF index: This is the Social and Economic Rights Fulfilment Index. It is a quantitative tool measuring rights fulfilment relative to economic capacity. It helps you distinguish between a genuine lack of resources and a lack of political will.

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