SHRC Scottish Human Rights Commission

Human rights budget scrutiny:

a toolkit for NHRIs



Table of contents

Introduction 3

Who this toolkit is for 4

Part 1: The 'what': defining human rights budget scrutiny for NHRIs 5

Part 2: The 'why': The Paris Principles Mandate 6

Part 3: The 'how': practical scrutiny tools for NHRIs 8

Conclusion: The strategic value of budget scrutiny for NHRIs 19

Appendix 1: Frequently asked questions for NHRIs 21

Appendix 2: Technical Glossary 24

The toolkit suite was developed with the input and support from Dr. Aidan Flegg.

Introduction

A public budget is not merely a technical economic ledger. It represents the most explicit statement of a government's values and serves as a primary instrument for the realisation of human rights. National Human Rights Institutions (NHRIs) must engage systematically with public budgets to bridge the gap between binding international commitments and substantive human rights outcomes.

This toolkit is a practical, globally applicable resource. It translates complex fiscal decisions into actionable human rights scrutiny to help institutions evaluate governments against legal obligations. Guided by the Paris Principles, this resource demonstrates systematic budget analysis to assist NHRIs in advising parliaments, supporting civil society, and providing robust financial evidence for international treaty bodies.

The toolkit is structured into three clear sections:

- The 'what': Defining human rights budget scrutiny across the fiscal cycle.
- The 'why': Exploring the authoritative mandate for NHRIs under the Paris Principles.
- The 'how': A menu of practical diagnostic tools for everyday scrutiny and investigation.

How to use this toolkit

This toolkit is a practical resource to support National Human Rights Institutions. It is not intended to be read cover to cover. Instead, colleagues, policy advisors, and researchers can use this resource when monitoring public budgets and national financial plans.

Depending on the specific monitoring context, human rights institutions can:

- Start with the overview to understand how budget analysis aligns with Paris Principles mandates.
- Apply the toolkit when reviewing draft national budgets to support submissions to treaty bodies.
- Draw on the practical diagnostic questions to inform briefings for parliaments and human rights reports.
- Deploy the tools selectively, selecting specific tools depending on the human rights issue under consideration.

- Consult accompanying resources across our publication suite, detailed below, for broader conceptual frameworks and technical methodologies.

This toolkit complements, rather than replaces, existing human rights monitoring frameworks. It provides practical tools to help institutions evaluate whether public finance decisions respect, protect, and fulfil human rights in line with their mandate under the Paris Principles

Where this toolkit fits in the publication suite

This toolkit is part of a suite of resources developed by the Scottish Human Rights Commission to embed human rights standards into public finance and budget oversight across Scotland and internationally.

The publication suite comprises two core foundational publications alongside targeted toolkits for specific oversight institutions:

Core foundational suite

- Human Rights Budgeting Toolkit - The primary framework for duty-bearers and finance officers, supporting the integration of human rights standards throughout budget preparation and resource allocation.
- Human Rights Budget Scrutiny Toolkit - The primary framework for oversight bodies, civil society, and scrutiny institutions, offering diagnostic tools to evaluate spending decisions against human rights obligations.

Tailored scrutiny toolkits

Human Rights Budget Scrutiny: A Toolkit for NHRIs (this toolkit) adapts the core scrutiny framework specifically for National Human Rights Institutions. It provides targeted diagnostic tools, treaty body reporting frameworks, and practical guidance to assist NHRIs in advising parliaments, supporting civil society, and investigating systemic rights issues under the Paris Principles.

Who this toolkit is for

This scrutiny toolkit is designed for commissioners, executive and policy directors, and human rights officers in National Human Rights Institutions. It supports strategic monitoring, parliamentary advisory work, treaty body reporting, and the screening of systemic complaints by providing practical diagnostic tools without requiring specialised econometric expertise.

Part 1: The 'what': defining human rights budget scrutiny for NHRIs

Human rights budget scrutiny is a rigorous analytical mechanism used to evaluate a state's fiscal policy to determine whether the decisions taken reflect and comply with international human rights obligations. For a National Human Rights Institution (NHRI), budget scrutiny involves systematically examining the generation, allocation, and expenditure of public resources across the four universal stages of the budget cycle:

- Planning and formulation: Evaluating whether the executive branch systematically assesses human rights needs and sets rights-based priorities. This requires public data to be available and used by government. Where a lack of disaggregated data creates a "data desert", this should be evaluated as a significant limitation on transparency and a potential risk to procedural accountability that can obscure structural inequality. To meet the data requirements of international human rights frameworks, including ICESCR (General Comment 20), CRPD (Article 31), UNCRC (General Comment 5), and CEDAW, public data must be systematically disaggregated by key categories, including sex/gender, age, disability, ethnicity, socio-economic status, and geographic location (urban/rural). Missing granular data across these categories prevents the state from proving that budget allocations do not cause indirect (de facto) discrimination.
- Approval: Advising the legislature with objective financial evidence to evaluate whether the draft budget provides sufficient, ring-fenced resources to support core statutory rights before it is passed into law.
- Execution: Tracking the "causal chain" of funding to monitor whether allocated funds are disbursed on time and reach frontline services without potential operational leakage, bottlenecks, or de facto discrimination.
- Review and audit: Assessing whether the expenditure achieved measurable, substantive improvements in outcomes for service users, and evaluating how "Value for Money" aligns with "Value for Rights" principles.

Part 2: The 'why': the Paris Principles Mandate

Under the Paris Principles, NHRIs occupy a unique, authoritative bridging role in the accountability ecosystem, formally connecting the state apparatus with civil society while applying binding international legal standards to domestic fiscal contexts. A common misconception is that economic policy falls outside the purview of a national human rights body. However, engaging in robust, systematic budget scrutiny is fully aligned with an NHRI's mandate; indeed, it is an evidence-based requirement to effectively fulfil the core responsibilities set out in the Paris Principles:

- Advising on legislation and policy: The Paris Principles explicitly state that an NHRI shall submit formal opinions, recommendations, proposals, and reports to the Government and Parliament on any matters concerning the promotion and protection of human rights. Because a national budget is the single most consequential legislative act a state performs, directly impacting substantive outcomes, NHRIs have an unequivocal mandate to advise on its contents. This supports NHRIs in evaluating executive budget proposals, assessing whether macroeconomic resource constraints are supported by robust evidence, and examining whether alternative revenue-raising measures have been fully explored.
- Harmonisation with international standards: NHRIs are mandated to promote and support the harmonisation of national legislation and practices with international human rights instruments. Human rights budget scrutiny allows NHRIs to move beyond surface-level policy reviews and objectively evaluate whether the state is meeting its binding treaty obligations. It provides an analytical framework to evaluate how the state manages its duty of progressive realisation, assessing whether social expenditure levels correspond with economic growth, and whether it is utilising its Maximum Available Resources (MAR).
- Reporting to the United Nations: NHRIs must contribute independently to the reports which states are required to submit to United Nations bodies and committees. Incorporating independent financial tracking and systematic budget analysis allows NHRIs to elevate the evidentiary basis of their UN Treaty Body shadow reports. Instead of relying solely on qualitative assessments, NHRIs can present robust, financial evidence to the UN, providing empirical insights into public investment trends, identifying "data deserts" as transparency limitations, and highlighting potential risks of retrogressive measures affecting core service obligations.

- Cooperating with civil society: The Paris Principles require NHRIs to develop relations with non-governmental organisations devoted to promoting human rights and protecting vulnerable groups. State budgets are often highly technical and complex. Human rights budget scrutiny provides a key avenue for the NHRI to demystify complex fiscal data and equip civil society with empirical evidence to support evidence-based advocacy and promote procedural transparency.
- Addressing complaints: Where an NHRI is authorised with quasi-jurisdictional competence to hear complaints and petitions, budget scrutiny complements the investigative process. Rather than treating individual complaints as isolated administrative errors, it allows investigators to follow the flow of funds and identify whether potential systemic funding gaps, administrative bottlenecks, or inequitable resource allocations represent underlying structural causes of service delivery challenges.

Part 3: The 'how': practical scrutiny tools for NHRIs

To effectively operationalise their unique mandate under the Paris Principles, National Human Rights Institutions require practical, systematic frameworks that can translate complex fiscal data into objective human rights evidence. The following tools are tailored to equip NHRIs with the analytical mechanisms needed to evaluate public spending across the entire budget cycle.

Rather than relying solely on qualitative assessments of public services, these tools support NHRIs in utilising financial evidence. They provide the methodologies required to advise parliaments during budget approval debates, strengthen the evidentiary basis of shadow reporting to United Nations Treaty Bodies, and support civil society in evaluating potential systemic underinvestment. By integrating these practical tools into their everyday scrutiny work, NHRIs can systematically evaluate state compliance with binding legal duties and support national budgets in delivering tangible outcomes for marginalised communities and service users.

Tool 1: MAR (maximum available resources) red flags

What it is for

A diagnostic checklist used to identify when a state may not be utilising its full fiscal capacity to advance economic, social, and cultural rights. It highlights key indicators of concern, such as stagnant social expenditure, insufficient funding for urgent gaps, or a failure to tackle tax evasion.

Why use it

Grounded in the obligation of Maximum Available Resources, it equips NHRIs to evaluate assertions of resource scarcity with empirical data.

How to use it (UN reporting)

NHRIs can apply this tool when drafting independent reports to UN Treaty Bodies (such as the Committee on Economic, Social and Cultural Rights). If analysis shows that national GDP has grown but real-terms spending on social protection has stagnated, this triggers a key indicator of concern: a "red flag". The NHRI can use this evidence in its UN submission to highlight where resource allocation has not matched economic capacity, assisting the UN Committee to issue targeted recommendations to the state.

Hypothetical example

An NHRI observes a 12% increase in national GDP over a five-year period, while the national budget allocated for independent living support packages for disabled adults experiences a simultaneous 3% contraction in real terms. To investigate this key indicator of concern, the NHRI cross-references national treasury outturn data with local authority expenditure records. This empirical analysis is presented in a shadow report to the UN Committee on the Rights of Persons with Disabilities (CRPD) to demonstrate that the budget reductions resulted from strategic resource allocation choices rather than macroeconomic necessity. This systematic evidence directly informs the Committee's formal recommendation urging the state to establish a protected, needs-linked funding baseline for independent living services.

Tool 2: The RPF (respect, protect, fulfil) screening checklist

What it is for

A screening tool used to test whether proposed expenditure changes, service reconfigurations, or budget cuts violate the state's three fundamental human rights duties: Respect (do no harm), Protect (regulate third parties), and Fulfil (invest in rights). While some tools focus on revenue, this checklist is specifically designed to screen spending allocations.

Why use it

It helps NHRIs rapidly identify risk markers during the budget formulation and planning stage, supporting an objective assessment of the human impact of their financial choices before they are finalised.

How to use it (Parliamentary advisory)

Under the Paris Principles mandate to advise parliaments and governments, NHRIs can use this checklist to submit formal, evidence-based recommendations during budget approval debates. When a draft budget is published, the NHRI can systematically evaluate whether proposed reductions in social portfolios risk breaching any of the three core duties, providing legislators with structured human rights risk assessments.

Hypothetical example

Mental health service outsourcing: An executive budget proposes to reduce the baseline funding for state-run community mental health clinics by 15%, intending to contract private providers to deliver these services. The NHRI applies the RPF checklist to evaluate the human rights risks of this spending reconfiguration:

- Respect (do no harm): The NHRI evaluates whether the 15% reduction creates direct physical or economic barriers—such as longer waiting times or stricter eligibility thresholds—that interfere with patients' existing access to mental health care.
- Protect (regulate): The NHRI examines whether the budget retains sufficient, ring-fenced funding to support statutory regulatory bodies in inspecting and monitoring the new private contractors to help safeguard service quality and patient safety.
- Fulfil (invest): The NHRI assesses whether the resulting "efficiency savings" are directed towards reducing existing inequalities in mental health provision, or if the cut represents a retrogressive step that reduces the overall progressive realisation of the right to health.

Tool 3: The four Rs of taxation

What it is for

A structured analytical tool used to evaluate the revenue-raising side of the national budget, examining tax policies through four distinct lenses: Revenue (capacity), Redistribution (equity), Repricing (behaviour), and Representation (participation).

Why use it

It provides a framework for NHRIs to evaluate how public resources are mobilised. Grounded in the principle of Maximum Available Resources (MAR), it recognises that how a state raises revenue is a human rights issue, helping to determine whether tax structures are equitable or whether they place disproportionate burdens on marginalised groups.

How to use it (Parliamentary advisory)

Under the Paris Principles mandate to advise governments and parliaments on legislation, NHRIs can use this framework to submit formal recommendations during debates on tax strategies and revenue bills. The NHRI can review whether draft tax proposals inadvertently discriminate against low-income earners, and advise on how revenue-raising measures can be structured to support progressive realisation.

Hypothetical example

Local property tax systems: An NHRI evaluates a proposed reform to local property taxation where valuations have remained frozen for several decades, resulting in low-income households paying a significantly higher percentage of their income in property tax than wealthy property owners. The NHRI applies the Four Rs framework:

- Revenue: The NHRI evaluates whether maintaining outdated valuations limits the state's capacity to raise maximum available resources, thereby restricting the funding available for essential statutory services.
- Redistribution: The NHRI models the tax incidence across household deciles to assess whether the flat rate structure creates indirect (de facto) discrimination, placing a disproportionate financial burden on low-income lone parents and disabled residents.
- Repricing: The NHRI reviews whether the property tax code incorporates effective measures, such as vacant home levies, to discourage the hoarding of empty properties, thereby supporting the progressive realisation of the right to adequate housing.
- Representation: The NHRI reviews the consultation records for the tax bill, assessing whether low-income communities bearing the heaviest tax-to-income ratio had a direct, meaningful opportunity to participate in the design of the tax reform.

Tool 4: Community score cards (CSCs)

What it is for

A systematic, participatory monitoring and evaluation tool that supports service users to provide direct, structured feedback on the actual quality of public services and the tangible impact of budget decisions.

Why use it

The Paris Principles require NHRIs to cooperate closely with civil society and vulnerable groups. CSCs operationalise the core principles of participation and empowerment, bridging the gap between national financial spreadsheets and local service delivery outcomes. Crucially, they are a highly effective mechanism for evaluating "data deserts". When official government statistics fail to capture the outcomes of a marginalised group, CSCs generate immediate, qualitative evidence of how fiscal choices are playing out on the frontline.

How to use it (Civil society cooperation)

The NHRI can act as an impartial facilitator, bringing together local community groups, civil society organisations, and public service providers into a structured dialogue. The NHRI assists the community in developing performance indicators based on their most pressing, everyday needs, such as the availability of maternal healthcare or the accessibility of local transport. By gathering this structured score card data, the NHRI supports communities in translating qualitative outcomes into empirical evidence, which can then be integrated into formal advisory reports to help public bodies align future funding with community needs.

Hypothetical example

Rural transport subsidy reductions: An NHRI monitors a rural region where a 20% reduction in local authority transport subsidies has led to the cancellation of several bus routes.

To assess the impact, the NHRI facilitates a Community Score Card programme. It supports local civil society groups in training residents to systematically score bus services across three specific indicators: evening service availability, physical vehicle accessibility, and multi-trip ticket affordability relative to local median wages. The resulting score card data reveals that 75% of shift workers are unable to access employment after 6:00 pm, and 90% of

wheelchair-accessible routes have been discontinued. The NHRI compiles these structured metrics into a formal advisory memorandum for the transport ministry. This empirical feedback supports the ministry in re-evaluating its subsidy allocation criteria, leading to the targeted reinstatement of late-evening and accessible services in the subsequent budget.

Tool 5: The AAAQ framework

What it is for

A comprehensive evaluation framework used to assess the adequacy of public services against four criteria: Availability, Accessibility, Acceptability, and Quality.

Why use it

It supports NHRIs in measuring the effectiveness of a budget by substantive outcomes. A fully spent budget may still result in service challenges if the infrastructure is unavailable, physically or economically inaccessible to those who need it, culturally unacceptable to minority groups, or of poor quality.

How to use it (investigating complaints)

For NHRIs with quasi-jurisdictional competence to hear petitions, this tool provides an objective standard for investigations. If the NHRI receives widespread complaints about a public housing programme, investigators can use the AAAQ framework to evaluate whether the funded units are available in sufficient quantity, accessible without discrimination, culturally acceptable, and of a safe quality. The NHRI can then issue binding or advisory recommendations for systemic funding reforms based on these legal benchmarks.

Hypothetical example

Social housing development standards: An NHRI receives a series of formal petitions from families living in a newly completed, state-funded social housing development, citing structural and suitability issues.

To investigate, the NHRI applies the AAAQ framework to evaluate the development's alignment with international housing standards:

- Availability: The NHRI evaluates local authority data to assess whether the volume of completed units corresponds to the housing register's urgent list.
- Accessibility: Investigators evaluate whether units are physically accessible to disabled residents, and check whether the development's location provides economic and physical access to essential services like schools and healthcare.
- Acceptability: The NHRI examines whether site layouts and housing designs accommodate the specific cultural requirements of resident groups, such as local Gypsy/Traveller families.
- Quality: The NHRI reviews technical building reports and expenditure records to evaluate whether the insulation, heating, and construction materials complied with safety and habitability standards. The findings, which identify specific insulation failures and physical accessibility barriers, are compiled into a formal investigation report. The NHRI issues structured recommendations to the national housing agency, supporting revised procurement standards requiring future housing contracts to demonstrate compliance with AAAQ benchmarks prior to funding disbursement.

Tool 6: Causality analysis

What it is for

An early-stage analytical diagnostic framework used to systematically map out the immediate, underlying, and root causes of structural disadvantage or service delivery challenges.

Why use it

Service delivery challenges rarely result from a single cause. This framework helps NHRIs move beyond surface-level symptoms of service challenges and evaluate whether public allocations target systemic structural drivers, rather than addressing temporary symptoms. This supports more effective resource alignment by assessing whether spending plans address long-term structural barriers.

How to use it (systemic investigation)

When an NHRI with investigatory powers conducts an inquiry into widespread complaints regarding service access, investigators can systematically examine the issue at four distinct

levels. The framework evaluates the 'Manifestation' (what rights holders are experiencing), the 'Immediate Causes' (direct access barriers), the 'Underlying Causes' (institutional or administrative bottlenecks), and the 'Root Causes' (systemic or structural factors). NHRIs can use this framework to issue binding or advisory recommendations to help the state align future funding with preventative, root-cause solutions.

Hypothetical example

Rising food insecurity and emergency aid dependency: **

- Manifestation: Investigators document a 40% increase in emergency food parcel distribution affecting low-income families.
- Immediate causes: The NHRI identifies that while cash grants exist, local administrative processing delays mean families wait up to four weeks for disbursement, leaving them with immediate cash flow gaps.
- Underlying causes: The investigation reveals a lack of localised grocery infrastructure and high public transport costs in outlying housing estates, meaning families must spend a significant portion of their limited income on transport to access affordable food.
- Root causes: The NHRI evaluates broader structural factors, including long-term freezes in statutory social security child allowances that have failed to keep pace with basic nutritional costs.
- Recommendation: The NHRI compiles these findings into a parliamentary advisory report, recommending that the government address administrative processing bottlenecks and invest in targeted local transport subsidies, rather than relying solely on emergency cash mitigation to address the issue.

Tool 7: Cumulative impact assessments (CIAs)

What it is for

An advanced evaluation tool designed to assess the combined, aggregated effects of multiple fiscal decisions on specific individuals or vulnerable groups.

Why use it

Service users and communities experience public policy as a whole package, not as discrete, isolated measures. Standard impact assessments often evaluate policies in silos, which can overlook the layering or compounding of disadvantage that occurs when multiple fiscal measures hit the same demographic simultaneously. This tool equips NHRIs to support decision-makers in examining at the macroeconomic net effect of their choices.

How to use it (advising on legislation)

Under the Paris Principles mandate to advise on legislation, NHRIs can avoid reviewing draft budget lines in isolation. NHRIs can evaluate whether the government provides intersectional analysis to examine how overlapping identities experience the combined effects of the budget. If the disaggregated data needed to calculate this cumulative impact is unavailable, NHRIs can highlight this "data desert" as a key diagnostic finding, illustrating how a lack of disaggregated data acts as a limitation on procedural transparency and accountability. Depending on its mandate and preferred relationship with the government, the NHRI can use this finding in two ways: either constructively, to recommend long-term improvements in state statistical systems, or as formal evidence that the state has not met its procedural burden of proof to demonstrate non-discrimination.

Hypothetical example

Cumulative impact of local government charges and social support:

In reviewing a draft national budget, an NHRI analyses a proposed £20 weekly increase to a targeted child support allowance. However, simultaneously, the budget proposes a 10% reduction in local authority school transport subsidies and an increase in municipal childcare fees. To evaluate the net effect, the NHRI applies a cumulative impact assessment:

- The NHRI models the combined impact on a representative household: a low-income lone parent with two school-aged children.
- The analysis demonstrates that the £20 weekly gain from the child support allowance is offset by a £15 weekly increase in transport costs to access school, alongside a £10 weekly increase in municipal childcare fees.
- The assessment reveals that rather than improving the family's financial position, the combined fiscal measures result in a net weekly loss of £5, representing a potential retrogressive step for the household's standard of living.

- The NHRI submits these quantitative findings in a formal advisory memorandum to the parliamentary finance committee, providing empirical evidence to support targeted adjustments and mitigations in the final budget bill.

Tool 8: Public expenditure tracking surveys (PETS)

What it is for

A systematic tracking tool used to follow the flow of public money from the initial central allocation, through intermediate bodies, all the way down to frontline receipt and its actual use for frontline service delivery.

Why use it

Traditional budget scrutiny often stops at the headline announcement of what was allocated. PETS looks at what actually occurred during implementation. It supports NHRIs in identifying potential bottlenecks or administrative delays where money is not fully or efficiently utilised for its intended purpose before reaching service users.

How to use it (UN reporting & accountability)

Rather than relying solely on headline allocations, NHRIs can evaluate a clear, disaggregated audit trail of the funds across all stages of delivery. This involves examining administrative delays, funds diverted to cover unrelated deficits, or significant underspends. NHRIs can then use these findings in their shadow reports to UN Treaty Bodies, providing empirical evidence on whether service delivery challenges are due to a genuine lack of resources or limitations in operational efficiency.

Hypothetical example

Targeted education funding to close the attainment gap: Central government allocates £15 million under a specific national programme to local authorities, ring-fenced to provide intensive reading support for children from marginalised or low-income households. The NHRI applies a Public Expenditure Tracking Survey to evaluate the actual path of these funds:

- The NHRI reviews the central allocation records and then tracks disbursements through local authority treasury reports, establishing that only £9 million was disbursed directly to local schools.
- The tracking reveals that £6 million was absorbed at the regional administrative level to cover general, non-ring-fenced educational overheads and administrative staff costs.
- At the school level, the tracking shows that the delay in local authority disbursement meant reading materials and specialist support teachers were only in place for the final three months of the school year, rather than the full academic term.
- The NHRI presents these quantitative tracking findings in its submission to the UN Committee on the Rights of the Child, demonstrating that the service delivery gaps resulted from operational delays and resource diversion rather than an overall lack of central funding. This evidence supports a UN recommendation urging the state to implement direct-to-school funding mechanisms for targeted educational support.

Conclusion: the strategic value of budget scrutiny for NHRIs

Human rights budget scrutiny provides a systematic "golden thread" linking international treaty obligations directly to substantive human rights outcomes. While robust national laws and policies are essential, public services can still experience challenges if they lack proper resourcing, operational efficiency, or effective execution. For National Human Rights Institutions, engaging with the public budget complements their statutory oversight role, supporting the translation of complex fiscal data to promote transparent accountability.

Embedding this approach offers significant strategic value and complements the mandate set out in the Paris Principles. The added value to an NHRI includes:

- Supporting advisory roles: It supports NHRIs in providing parliaments and governments with empirical financial evidence during the legislative budget approval process. This supports the integration of human rights considerations into economic planning and enables NHRIs to evaluate whether assertions of macroeconomic resource constraints are supported by robust evidence.
- Strengthening international reporting: It strengthens the evidentiary basis of independent shadow reports to UN Treaty by incorporating systematic financial analysis. It equips NHRIs to provide objective evidence evaluating whether a state is genuinely using its Maximum Available Resources for the progressive realisation of rights, or if there are risks of retrogressive measures.
- Collaborating with civil society: By supporting the transparency of the budget process, NHRIs can build the analytical capacity of non-governmental organisations. By facilitating participatory mechanisms (such as Community Score Cards), NHRIs can support the translation of qualitative feedback into empirical evidence to address local "data deserts".
- Systemic complaint investigation: For NHRIs with quasi-jurisdictional competence, budget scrutiny offers objective criteria (such as the AAAQ framework and Causality Analysis) to investigate whether service delivery challenges relate to systemic funding gaps, administrative bottlenecks, or inequitable resource allocations.

In an era of global economic pressures, human rights budget scrutiny does not remove fiscal constraints or excuse poor financial management, but supports public bodies in making financial choices that when resources are tight, expenditure choices are executed

transparently, legally, and equitably. Mapping public spending to outcomes supports the progressive realisation of rights and the transparent management of public resources.

Appendix 1: Frequently asked questions for NHRIs

Q1: Does budget scrutiny actually fall within the official mandate of an NHRI?

Yes. Under the Paris Principles, a national institution is vested with the competence to promote and protect human rights, which explicitly includes submitting formal opinions, recommendations, and proposals to the Government and Parliament. Because a national budget is the single most consequential legislative act a state performs, directly impacting human rights outcomes, advising on the generation, allocation, and expenditure of public resources is aligned with this mandate.

Q2: How can an NHRI use budget data in its international reporting?

The Paris Principles require NHRIs to contribute independent analysis to the reports submitted to United Nations bodies. Budget scrutiny allows an NHRI to strengthen the evidentiary basis of its shadow reports by incorporating systematic financial analysis. For example, an NHRI can use fiscal data to provide objective evidence to a UN Committee evaluating how a state utilises its Maximum Available Resources (MAR) to progressively realise rights, and whether funding gaps exist in core areas despite overall economic growth.

Q3: How does human rights budgeting relate to our complaint handling function?

For NHRIs authorised with quasi-jurisdictional competence to hear complaints and petitions, budget scrutiny complements the investigative process. When an NHRI receives widespread complaints about service delivery challenges, investigators can use frameworks like the AAAQ criteria and Causality Analysis to evaluate underlying structural factors. This framework supports investigators in evaluating whether the cause of the service delivery challenge is related to systemic funding gaps, administrative bottlenecks, or inequitable allocations of resources, rather than an isolated administrative error.

Q4: What role does the NHRI play with civil society regarding the budget?

The Paris Principles mandate NHRIs to develop relations with non-governmental organisations that protect marginalised or vulnerable groups. Because fiscal policy is often highly complex and highly technical, an NHRI can act as a key analytical resource. By supporting the transparency of complex budget data, building the capacity of civil society, and supporting communities to use participatory tools (such as Community Score Cards), the NHRI supports the translation of qualitative community feedback into empirical evidence.

Q5: Does scrutinising the budget mean the NHRI is interfering with democratic policy choices?

No. While governments retain a "margin of appreciation" in deciding exactly how to design economic policies, an NHRI's role is to objectively assess whether those policy choices comply with international human rights standards. An NHRI does not dictate specific tax rates or exact budget lines. Rather, it systematically evaluates whether the state's fiscal choices respect the principles of non-discrimination, protect the "minimum core" of rights, and avoid potential risks of retrogressive measures.

Q6: What is the "minimum core" and how should an NHRI monitor it?

The minimum core represents the baseline or floor of protection, covering the essential levels of rights needed for survival and basic dignity (such as basic shelter or primary healthcare). States have a clear obligation to meet these minimums as a priority. NHRIs should monitor whether the state has defined these core obligations and evaluate whether draft budgets allocate sufficient resources to meet them and how these are prioritised in relation to other expenditure.

Q7: How can an NHRI address taxation and revenue generation?

A budget is not just about how money is spent; how it is raised is equally important for the realisation of human rights. NHRIs are mandated to promote the harmonisation of national legislation with international human rights standards. Using tools like the Four Rs of Taxation (Revenue, Redistribution, Repricing, Representation), NHRIs can systematically evaluate the equity and impact of the national tax system. The NHRI can then issue formal, public recommendations advising the government to address structural imbalances and align its tax practices to optimise resource mobilisation under the principle of Maximum Available Resources (MAR), without placing a disproportionate financial burden on marginalised communities.

Appendix 2: Technical Glossary

Causality analysis: An analytical framework used to systematically map the immediate, underlying, and root causes of structural disadvantage or service delivery challenges, to support budget interventions in targeting systemic structural issues rather than addressing temporary symptoms.

Community score cards (CSCs): A participatory monitoring and evaluation tool that allows rights holders to provide direct, structured feedback on the quality of public services and the tangible impact of budget decisions. NHRIs use these to bridge the gap between national financial figures and local service delivery outcomes.

Cumulative impact assessments (CIAs): An advanced evaluation tool used to assess the combined, aggregated effects of multiple fiscal decisions on specific individuals or marginalised groups, recognising that communities experience public policy collectively rather than as discrete, independent measures.

Data deserts: Areas within public administration where high-quality, disaggregated demographic data is missing, incomplete, or of poor quality. Rather than being treated as a mere administrative hurdle, these gaps are evaluated as a significant diagnostic finding highlighting a limitation in procedural transparency and accountability.

Four Rs of taxation: An analytical framework used to evaluate the revenue-raising side of the budget through four lenses: Revenue, Redistribution, Repricing, and Representation. NHRIs use this to evaluate the equity of the tax structure and whether it disproportionately affects low-income households.

Public expenditure tracking surveys (PETS): A systematic tracking tool used to follow the flow of funds from the central allocation, through intermediate bodies like local authorities, all the way down to the frontline point of delivery. NHRIs use this to identify potential administrative bottlenecks or delays where money is not fully utilised for frontline service delivery or is diverted to cover non-ring-fenced overheads.

RPF screening checklist: A screening tool used to evaluate whether proposed fiscal changes or budget cuts align with the state's three fundamental human rights duties: Respect (do no harm), Protect (regulate third parties), and Fulfil (invest in rights). It supports NHRIs in rapidly identifying risk markers during the budget formulation stage.

Tax and benefit incidence analysis: An analytical tool used to assess who bears the actual economic burden of a tax versus who actually receives the substantive outcomes of a public

spending programme. It supports NHRIs in evaluating whether the fiscal system as a whole effectively redistributes resources and impacts inequality.