

*Human Rights and Public Finance: Budgets & the Promotion of Economic and Social Rights*, by Aoife Nolan, Rory O'Connell and Colin Harvey (eds.), Oxford, Hart Publishing, 2013, xvi + 257 pp, Hbk €72, ISBN 978-1-84113-011-8.

'Macroeconomics', 'fiscal policy', and 'budget analysis' are not words that have traditionally exercised those with an interest in human rights. Far less have the (even more) technical terms 'incidence analysis', 'resource mobilisation', or 'tax sovereignty' inspired great debates in human rights seminars or the offices of rights-focussed Non-Governmental Organisations. This collection edited by Professors Aoife Nolan (Nottingham University), Rory O'Connell (University of Ulster) and Colin Harvey (Queen's University, Belfast), however, marks the arrival of human rights thought to the subject of public finance, and signals progress towards a much broader understanding of these terms. On the one hand, it brings together scholarship that clarifies and solidifies the relevance to human rights of broad concepts such as fiscal policy and neoclassical economics. On the other, the volume adds a good deal of specificity to the analysis through the writings of authors from a range of disciplinary, occupational and geographic backgrounds.

The book is premised on the idea that the worlds of economic and social rights and public finance have something to say to each other (p1). The contents of the collection are focussed on economic and social rights, although it is likely that those interested in resource-dependent civil and political rights will also find the arguments and expertise illuminating. The text is likely to be of use, in particular, to those with an interest in matters traditionally associated with civil and political rights that have been affected in the aftermath of the economic crisis, such as the conditions of detention or legal aid. From the beginning, it is apparent that the editors are motivated by a scholarly desire to shift the institutional focus of economic and social rights advocacy. They set out to move concentration away from the courts, and towards the elected branches of the State with the 'primary responsibility, and the greatest capacity' for effecting change (p1). In doing this, many of the fifteen authors use as a point of reference, the International Covenant on Economic, Social and Cultural Rights (ICESCR). This, balanced with numerous national examples from Australia, Austria, Belgium, Brazil, Greece, Guatemala, India, Ireland, South Africa, the UK and others, endows the collection with broad applicability and credibility.

The ten chapters of the book sit comfortably alongside each other, providing a diversity of perspectives that result in a balanced overall picture. Some of the authors survey the 'macro' issues in human rights and public finance, critiquing prevailing economic theories (P. O'Connell, ch3; R. O'Connell, ch5) or indicating the risks of mainstreaming economic and social rights into state institutions (Rooney and Harvey, ch6). Others engage with specific policy tools (Saiz on tax policy, ch4; Quinn on gender budgeting, ch8; Harrison and Stephenson on impact assessments, ch10), concepts (Elson, Balakrishnan and Heintz on fiscal and monetary space, ch1), or doctrines (Nolan on retrogressive measures, ch2) of concern.

The various authors have been ambitious in their selection of topics and approaches. Many of the contributors tackle head-on the questions raised by the 2007/8 financial

and economic crises. In doing so, convincing alternatives to the *status quo* are developed and key fault lines are exposed. For example, Dianne Elson, Radhika Balakrishnan and James Heintz, assess opposing economic theories in their chapter, to demonstrate the human rights impacts of each. They offer several crucial recommendations including greater use of ‘rainy day’ funds (p29), ascribing a broader definition to ‘resources’ (p14), and avoiding overly precise targets for public expenditure (p22). The collection skilfully avoids two pitfalls that might have arisen from such an ambitious approach. First, it avoids presenting itself as an oracle, instead modestly acknowledging sticking points and areas in need of further attention. Such modesty is evident in the chapter by Eoin Rooney and Colin Harvey, which prompts, provokes and stimulates the reader to question the value ‘*in perspective*’ (p126) of mainstreaming economic and social rights budgeting. Elsewhere, Enakshi Ganguly Thukral, analyses and applauds developments that have achieved a ‘Budget for Children’ in India but remains cautious as to the ‘real-world’ impact that it will have (p162). Secondly, and perhaps more importantly, the collection avoids the pitfall of post-crisis myopia. The writings of the contributors address theories (eg macroeconomics, mainstreaming), concepts (eg retrogression, privatisation, maximum available resources, group-specific budgeting, impact assessments), and ideologies (eg neoliberalism) that have relevance well beyond the recent crises. Indeed Rory O’Connell takes this historical awareness a step further and examines the history of human rights and public finance scholarship (ch5).

As noted above, *Human Rights and Public Finance* benefits from the contributors’ contrasting evaluations of the subject matter. Further exploration of two of the collection’s chapters below helps to demonstrate this diversity.

Contained in the well-framed ‘Analysis in Action’ section of the book is a chapter by James Harrison and Mary-Ann Stephenson (ch10). The contribution shows what it means, in practical terms, to promote economic and social rights through State budgets. Drawing on their experience of carrying out an equality and human rights impact assessment in the UK city of Coventry, the authors analyse the practical value and difficulties of such exercises. They argue for more ‘robust’ methodologies for such impact assessments (p219), and draw attention to how misunderstandings that surround human rights can result in flawed official assessments (p230). The authors demonstrate that, done carefully (‘balancing rigour with usability’ (p239)), impact assessments have value in uncovering policies that overlap to cause individual hardship. They cite the example of women affected by violence or abuse who are impacted by a myriad of cuts to local and national government, police, health and prosecution services, and funding for voluntary organisations (p237). The two authors also analyse the institutional and systematic barriers that affect impact assessments. For example, they pinpoint that various national human rights institutions (NHRIs) in the UK could be key bodies in ensuring compliance, but note that a shift in ‘strategic priorities’ and greater resources are needed to facilitate such a role (pp236-7). In addition, Harrison and Stephenson show up institutional compartmentalisation, with each actor addressing the impacts of their own policies but never seeing the cumulative effects of the policy landscape (p237). As a whole, the chapter demonstrates that although human rights and public finance are deeply implicated in one another, policymakers do not always adequately reflect this in their work.

In a contrasting style, Paul O’Connell addresses (sometimes scathingly) the dominant values that have underpinned recent economic policy and, in particular, programmes of austerity. In his chapter (ch3), he urges ‘us’ to ‘think big’ in order to develop a societal context capable of embedding meaningful socio-economic rights (p62). He convincingly argues that a ‘veil of technocracy’ (p70) has enveloped economic decision-making, making it difficult to see the ‘irreducible tensions’ (p60) between current economic systems and socio-economic right protection. He argues that, in a socio-political context dominated by neoliberalism and socio-economic rights formalism, austerity should be understood as the ‘natural order’; not as the exception, but the rule (p60). This emphasises for O’Connell that ‘ultimately, budgetary choices are political choices’ (p74), and leads him to endorse greater participation in budgetary decision-making. Such participation, it is argued, can (re-)infuse economic decision-making with a political flavour, and using the language of human rights can reframe the debate in more ‘imperative’ terms (p73). Such an approach – although not a ‘panacea’ – can begin to break the ‘stranglehold of neoliberal orthodoxy’ (pp74-5). The chapter, doubtless intentionally so, is a challenging read but confirms the importance of human rights advocates engaging in a sustained and critical manner with economic policy.

The divergences between these two chapters should be clear from the very brief elaborations above, yet there are also commonalities between these and other pieces that contribute to the volume’s overall feeling of cohesiveness. In their work, both Harrison and Stephenson, and P. O’Connell imply a shared desire for ‘transformative’ (p234) and/or ‘radical’ (p74) alterations to the current relationship between human rights and public finance. Further, both chapters identify those who are most vulnerable as the primary victims of the crises. O’Connell does so in the context of a critique of ‘sharing the pain’ narratives (pp62-3), while Harrison and Stephenson highlight the disproportionate effect that cuts to public services have on the most disadvantaged (pp220-1). Perhaps most potently, both contributions note an official attitude of tokenism (superficiality (p220), bureaucratisation (p220), formalism (p60), grudging (p60)) towards economic and social rights in the sphere of public finance. Addressing such attitudes, and providing convincing alternatives to them, creates a strong bond between these and other chapters.

Nolan, O’Connell and Harvey have succeeded in solidifying and deepening the advance of economic and social rights into the ‘world’ of public finance. Their collection is a necessarily demanding one; in reality asking readers to consider a further sphere of governance, to understand another policy context, even at times to work with(in) another discipline. Yet, despite stretching the reader, the collection convinces rather than isolates. Its key strength in this regard is the openness with which the authors individually and collectively approach the task. The authors and editors use their expertise to ‘crack open’ the subject matter, making explicit the issues that arise at the intersections between human rights and public finance. The contributors lead us to the value judgements, normative inferences, and occasional dysfunction that sit at these intersections. As a result, the book shines a spotlight not only on human rights and public finance as they combine, but also on how we consider *individually* budgets, democracy, economics, politics, and human rights.

Ben TC Warwick

Durham Law School