



**Financing**



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REALISING THE HUMAN RIGHTS TO WATER AND SANITATION:  
A HANDBOOK BY THE UN SPECIAL RAPporteur  
CATARINA DE ALBUQUERQUE

## **Financing, budgeting and budget tracking for the realisation of the human rights to water and sanitation**

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Realising the human rights to water and sanitation:  
A Handbook by the UN Special Rapporteur  
Catarina de Albuquerque

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# 01.

## Obligations from international law relating to financing and budgeting

In ratifying the International Covenant on Economic, Social and Cultural Rights (ICESCR), States commit to developing not just laws, regulations and policies but also financing strategies and budgets that are in line with their human rights obligations.

There are immediate obligations relating to the human rights to water and sanitation, such as the adoption and implementation of national water and sanitation policies and plans, and the prioritisation of access to water and sanitation services for disadvantaged individuals and groups.

Article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR), and similar provisions contained in other treaties, require States to progressively achieve the realisation of human rights, using the maximum available resources in a non-discriminatory manner.<sup>1</sup> These obligations have a direct bearing on the budgets of States that are party to these treaties and for which the Committee on Economic, Social and Cultural Rights (CESCR) has provided authoritative interpretations.<sup>2</sup>

Articles 19 and 25 of the International Covenant on Civil and Political Rights (ICCPR) complement the obligations under the ICESCR, reinforcing the State's obligation to ensure that people have access to information and are able to participate in decisions relating to the realisation of the human rights to water and sanitation, including the budgeting process.<sup>3</sup>

## 1.1. Immediate obligations

Immediate obligations relating to the human rights to water and sanitation include ensuring that budgets are allocated for aligning legislation, policies and programming with the human rights to water and sanitation. This includes ensuring that funds are allocated for issues such as capacity building, standard setting and monitoring. (see Introduction, pp. 25-27)

**In developing their budgets, States must take cognisance of the immediate obligations imposed by the human rights to water and sanitation. These include ensuring that legislation, policies and planning are not discriminatory in their execution, and that budgets make sufficient allowance for capacity building and the monitoring of service levels and service provision.**

## 1.2. Maximum available resources

In developing their budgets, States must consider what financial resources are required to realise all human rights obligations, make decisions on how to raise the necessary financial resources, and allocate these resources where required. As well as the human rights to water and sanitation, States must consider their obligations for realising, *inter alia*, the right to education, the right to health and the right to food.

In allocating the maximum available resources for all their human rights obligations, States may have to make difficult choices between different human rights. The Committee on Economic, Social and Cultural Rights has suggested that prioritisation in allocations can be assessed by comparing the share of the budget devoted to a particular human right to the proportion devoted to the same right in similarly-situated countries<sup>4</sup>, or to regionally or internationally agreed-upon standards.

The priority given in the national budget to the realisation of the human rights to water and sanitation can be demonstrated by comparing the amount directed to water and sanitation with the allocation for other sectors, or by comparing the allocations committed to water and sanitation from year to year.

The 2006 UNDP Human Development Report<sup>5</sup> recommended that governments should aim to spend a minimum of 1% of their Gross Domestic Product on water and sanitation, while the 2008 eThekweni Declaration commits more than 30 African governments to aim to spend 0.5% of their Gross Domestic Product on sanitation alone.<sup>6</sup>

The Sanitation and Water for All (SWA) partnership also tracks financing committed to the water and sanitation sectors. Their *2013 Progress Update* cites significant increases in the budgets for water and sanitation in a number of countries.<sup>7</sup>

However, the 2014 GLAAS (Global Analysis and Assessment of Sanitation and Drinking-Water) Report also points out that allocations for water, and particularly for sanitation, continue to be inadequate in many countries, with 77% of countries indicating that available financing is insufficient to reach coverage targets for sanitation.<sup>8</sup>

Lack of resources does not reduce the State's obligation to take steps to realise the human rights to water and sanitation, and cannot be used to justify inaction. Those States with insufficient resources have an obligation to increase their existing resources through progressive taxation or external resources, such as donor financing, whether by loans or by grants.<sup>9</sup>

The World Bank argues that States should prioritise their spending on sectors such as sanitation, where the benefits will reach disadvantaged people and those living in poverty. Beyond the long-recognised high rate of return for investments in sanitation<sup>10</sup>, there is evidence that children gain health benefits from village-wide improvements in sanitation even where they don't themselves have access to a household latrine (although

**States must allocate maximum available resources to progressively realise all their human rights obligations, including the human rights to water and sanitation.**

**There is no fixed percentage of the budget that must be allocated to water and sanitation, but in their decisions on budget allocations, States must consider the national and international commitments that they have undertaken to realise these human rights.**

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