The volume offers not only good quality contributions, but also a short biography of the authors, an explanation of the abbreviations, an introduction, and, at the end of the volume, a useful index.

The aim of this collection is to point out the role of governments in monitoring and managing resources addressed to equality. State parties have the power to establish the use of economic and other resources, public servants to distribute them, and civil society to give a feedback. Academics are very important in this respect: they can analyse the percentage and the employment of a government's budget, and give their professional advice on its use. All the authors of this volume show, with both theoretical foundations and practical evidence, how neoliberal policies are insufficient to fight a severe financial crisis. Different paradigms, based on a Keynesian view, are proposed. Every contribution is well supported with references to international policies and concrete results, making the proposed alternative approaches desirable.

For what concerns human rights, the Article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR) states that governments have to use the maximum of their available resources to guarantee these rights (p. 13). However, the concept of 'maximum available resources' is subject to interpretation and sometimes is disrespected, as Nolan points out (p. 45). This happens especially in periods of economic crisis, when resources are more limited and governments make cuts to public expenditures.

The authors of this volume criticize, first of all, the necessity of these cuts, arguing that they are due to a neoclassical view of the economy. This view, shared by the International Monetary Fund and other financial institutions, places great emphasis on balanced budgets and low debt policy. According to neoclassical economists, a short period of austerity is necessary to restore a pre-crisis order. A Keynesian approach, on the contrary, suggests a stronger and focused injection of public money, in order to set economy in motion and support the weakest categories of the population (cfr. p. 19).

For what concerns the theoretical aspect, Paul O'Connell's contribution is very relevant. It contains not only an account of Keynesian thought, but even a radical critique to neoliberal policies. O'Connell states the ideological nature of the push for austerity: governments, agreeing with financial institutions, try to entrench neoliberal capitalism (p. 61). Citizens

should make their contribution to the deliberative process, which is not a matter for 'technicians'. O'Connell also suggests a participatory budgeting policy, in order to protect and implement human rights (pp. 72-73).

Another key point of this collection is the concept of 'progressive measures'. Even when some cuts on public expenditures are necessary and the tax system becomes heavier, there should be a fair distribution of the charges among the population. A retrogressive measure, on the contrary, has an unbalanced impact on it and affects mainly the disadvantaged. As Ignacio Saiz argues, tax collecting is very important for increasing available resources (pp. 80-81). Countries with a low tax income are the most subject to inequalities, because they have a limited public budget and the few duties collected usually weigh on the poorest, while big companies, entrepreneurs or landowners avail themselves of reliefs. Countries with a balanced and progressive tax income, on the contrary, have a larger public budget, which can be used to guarantee economic and social rights (i.e. a Welfare State). Saiz also suggests a tax on financial transaction, which would generate additional resources in a progressive way (p. 102).

For what concerns the impact of governments on human rights, the authors of this volume show the close relation between financial disputes and political ones. Through a brief account of European and American history in the 17th and 18th century, Rory O'Connell points out how equality issues go all the way through the pursuing of a representative system. In a post-revolutionary era, when democracy is taken for granted and the debates on human rights are put aside, politicians should be re-educated (pp. 120-121). In the wake of Foucault, Rooney and Harvey point out the power of discourse and the insufficiency of mainstream theories in modifying political debates (pp. 130-132). An integrationist approach, trying to accommodate equality within existing paradigms, does not lead to significant changes in human rights issues. Conflicts are necessary to modify the discourse, thus a sharper contribution of civil society on political debate is suggested (pp. 134-135).

A significant section of this collection is dedicated to the application of budget analysis to specific contexts. Enakshi Ganguly Thukral writes about the importance of dedicating a part of a government's resources to children, especially in poorer countries. They are not a homogenous group (age, gender, socio-economic status, physical and psychical health distinguish them); then an analysis of budget allocation and expenditure should go together

with a focused implementation of it (pp. 147-148). Even gender policies are important, as Sheila Quinn shows (p. 164). Her study is focused not only on the analysis of Northern Ireland, but also on the definition of an effective and efficient gender responsive budget.

Methodology plays here a great role. The last part of this collection, called 'Analysis in action', shows that budget analysis must be carried out within a good framework. Eoin Rooney and Mira Dutschke point out the problems connected with social housing policy in Northern Ireland. The latter has been progressively subjected to neoliberal measures, such as privatization , making the situation of the people worse (p. 211). Public authorities and private associations need the help of academics, whose expertise is necessary to set up a good methodology. As Harrison and Stephenson write, an EHRIA (equality and human rights impact assessment) must balance rigour with usability, in order to guarantee a real implementation of human and social rights (p. 239).