



**Convention on the  
Rights of the Child**

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**Committee on the Rights of the Child**

**General comment No. 19 (2016) on public  
budgeting for the realization of children's rights  
(art. 4)**

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## I. Introduction

1. Article 4 of the Convention on the Rights of the Child reads:

States parties shall undertake all appropriate legislative, administrative and other measures for the implementation of the rights recognized in the Convention. With regard to economic, social and cultural rights, States parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international cooperation.

The present general comment will assist States parties in the implementation of article 4 in relation to public budgets. It identifies States parties' obligations and makes recommendations on how to realize all the rights under the Convention, especially those of children in vulnerable situations, through effective, efficient, equitable, transparent and sustainable public budget decision-making.

2. Given that article 4 relates to all the rights of the child, and that all those rights can be affected by public budgets, the present general comment applies to the Convention and its Optional Protocols. It provides States parties with a framework to ensure that public budgets contribute to the realization of those rights, and, in section III, provides an analysis of the general principles of the Convention, contained in articles 2, 3, 6 and 12.

3. When referring to a "child" or "children", the general comment includes all persons of any gender under the age of 18 whose rights are or can be directly or indirectly, positively or negatively, affected by public budget-related decisions. "Children in vulnerable situations" are those who are particularly susceptible to violations of their rights, such as, but not limited to, children with disabilities, children in refugee situations, children from minority groups, children living in poverty, children living in alternative care and children in conflict with the law.

4. For the purpose of the present general comment, the following definitions apply:

(a) "Budget" includes public revenue mobilization, budget allocation and expenditures of States;

(b) "Obligations of implementation" refer to States parties' obligations in paragraph 27 below;

(c) "General principles of the Convention" refer to the principles in section III;

(d) "Budget principles" refer to the principles in section IV;

(e) "Legislation" refers to all international, regional, national and subnational treaties and/or legislation relevant to children's rights;

(f) "Policies" refer to all public policies, strategies, regulations, guidelines and statements, including their goals, objectives, indicators and targeted results, that affect the rights of the child, or could do so;

(g) "Programmes" refer to frameworks within which States parties set out to achieve the aims of their legislation and policies. Such programmes may directly or indirectly affect children, for example by affecting specific rights of the child, public budget processes, infrastructure and labour;

(h) "Subnational" refers to the administrative level, or levels, below the national level, such as regions, provinces, counties or municipalities.

5. In section I, the background, rationale and objective of the general comment are presented. Section II offers a legal analysis of article 4 in relation to public budgets. Section

III interprets the general principles of the Convention in this context. Section IV is dedicated to principles of public budgeting. Section V considers how public budgets contribute to realizing the rights of the child. Section VI provides guidelines on disseminating the general comment.

## A. Background

6. The present general comment builds on general comment No. 5 (2003) on general measures of implementation of the Convention, which states that the concept of “general measures of implementation” is complex and that the Committee is likely to issue more detailed general comments on individual elements in due course.<sup>1</sup> One such element is the utilization of public budgets. The present general comment also builds on the day of general discussion that the Committee held in 2007 on the responsibility of States regarding resources for the rights of the child.

7. The present general comment was informed by several United Nations resolutions and reports that set out budget principles from a human rights perspective, including:

(a) Human Rights Council resolution 28/19 aiming towards better investment in the rights of the child,<sup>2</sup> and the report of the United Nations High Commissioner for Human Rights that preceded the resolution, entitled “Towards better investment in the rights of the child” (A/HRC/28/33). They address the role of national policies, resource mobilization, transparency, accountability, participation, allocation and spending, child protection systems, international cooperation and follow-up in relation to investment in children;

(b) General Assembly resolution 67/218 on promoting transparency, participation and accountability in fiscal policies, which emphasizes the need to improve the quality, efficiency and effectiveness of fiscal policies and encourages Member States to intensify efforts to enhance transparency, participation and accountability in fiscal policies.

8. The present general comment was also informed by consultations held by the Committee with representatives of States, the United Nations, non-governmental organizations, children and individual experts through surveys, meetings and regional consultations in Asia, Europe, Latin America and the Caribbean, the Middle East and North Africa, and sub-Saharan Africa. In addition, the general comment was informed by a global consultation with 2,693 children from 71 countries,<sup>3</sup> conducted via an online survey, focus groups and regional consultations in Asia, Europe and Latin America. The consultation included contributions from boys and girls of different backgrounds in terms of age, gender, ability, socioeconomic context, language, ethnicity, school enrolment, displacement and experience of child-participatory budgeting. The messages from children to public budgetary decision makers included:

(a) Plan well. There should be enough money in the budget to provide for all rights of children;

(b) It is impossible for you to invest in us if you do not ask us what to invest in! We know; you should ask;

(c) Do not forget to include children with special needs in your budgets;

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<sup>1</sup> See general comment No. 5, foreword.

<sup>2</sup> The resolution was adopted without a vote.

<sup>3</sup> Laura Lundy, Karen Orr and Chelsea Marshall, “Towards better investment in the rights of the child: the views of children” (Centre for Children’s Rights, Queen’s University, Belfast, and Child Rights Connect Working Group on Investment in Children, 2015).

- (d) Spend money fairly and wisely. Don't spend our money on something that is useless — be efficient, save money;
- (e) Investing in children is a long-term investment, and it generates a lot, so remember to think of it;
- (f) Investment in our families is also an important way of securing our rights;
- (g) Make sure there is no corruption;
- (h) Recognize the rights of all citizens, both young and old, by listening to people's opinions on matters of governance;
- (i) I would like the Government to be more accountable and transparent;
- (j) Publish records of how the money is spent;
- (k) Provide budget information to all children in ways that are easily understood and in media that are popular with children, like social media.

9. All the core human rights treaties contain provisions that are similar to article 4 of the Convention. The general comments addressing public budgets that have been issued in relation to those provisions should therefore be seen as complementing the present general comment.<sup>4</sup>

10. The present general comment concerns the management of States parties' financial resources that directly or indirectly affect children within their jurisdiction. It acknowledges the Addis Ababa Action Agenda of the Third International Conference on Financing for Development (2015) and Transforming our world: the 2030 Agenda for Sustainable Development (2015). Those agendas address States' management of resources related to international cooperation that affect children, such as programme, sector and budget support, South-South cooperation and interregional cooperation. The Committee recalls the statement of common understanding on human rights-based approaches to development cooperation and programming adopted by the United Nations Development Group (2003), the Paris Declaration on Aid Effectiveness: Ownership, Harmonisation, Alignment, Results and Mutual Accountability (2005), the Accra Agenda for Action (2008), and the Busan Partnership for Effective Development Cooperation (2011), which also address such management. In addition, the Committee is mindful of the potential relevance to the present general comment of existing and evolving national, regional and international standards related to public financial management, provided that such standards do not contradict the provisions of the Convention. Three examples are *The International Handbook of Public Financial Management*,<sup>5</sup> which highlights effectiveness, efficiency and equity in public financial management, The Fiscal Transparency Code, adopted by the International Monetary Fund in 2014, which calls for comprehensiveness, clarity, reliability, timeliness and relevance in public reporting on past, present and future public finances to enhance fiscal management and accountability, and the Principles on Promoting Responsible Sovereign Lending and Borrowing, adopted by the United Nations Conference on Trade and Development in 2012.

<sup>4</sup> See, for example, Committee on Economic, Social and Cultural Rights, general comment No. 3 (1990) on the nature of States parties' obligations.

<sup>5</sup> Richard Allen, Richard Hemming and Barry Potter, eds., *The International Handbook of Public Financial Management* (Basingstoke, Palgrave Macmillan, 2013).

## **B. Rationale**

11. The Committee recognizes the significant progress made by States parties in reviewing and bringing domestic legislation, policies and programmes into conformity with the provisions of the Convention and its Optional Protocols. At the same time, the Committee underlines that such legislation, policies and programmes cannot be implemented without sufficient financial resources being mobilized, allocated and spent in an accountable, effective, efficient, equitable, participatory, transparent and sustainable manner.

12. When examining States parties' reports to the Committee, in discussions with representatives of States parties and in its concluding observations, the Committee has raised concerns regarding whether the size of the budget is sufficient to realize the rights of the child. The Committee reiterates that prioritizing children's rights in budgets, at both national and subnational levels, as required by the Convention, contributes not only to realizing those rights, but also to long-lasting positive impacts on future economic growth, sustainable and inclusive development, and social cohesion.

13. Based on the above, the Committee emphasizes that States parties should take all children's rights into consideration throughout all stages of their budget processes and administrative systems at the national and subnational levels. While recognizing that budget processes differ to some extent between States, and that certain States have developed their own child rights budgeting methods, the present general comment provides guidance regarding four major budgetary stages that concern all States, namely planning, enactment, execution and follow-up.

## **C. Objective**

14. The objective of the present general comment is to improve understanding of the obligations under the Convention in relation to budgeting for children's rights so as to strengthen the realization of those rights, and to promote real change in the way budgets are planned, enacted, executed and followed up in order to advance implementation of the Convention and its Optional Protocols.

15. This objective has implications for measures taken throughout the budget process by government branches (executive, legislative and judicial), levels (national and subnational) and structures (such as ministries, departments or agencies). The obligations extend to donors and recipients of international cooperation.

16. The objective also has implications for other stakeholders in the budget process, such as national human rights institutions, the media, children, families and civil society organizations. States parties should, in ways appropriate to their contexts, provide enabling environments for the active monitoring and meaningful participation of such stakeholders in the budget process.

17. In addition, the objective has implications for States in relation to awareness-raising and building the capacity of relevant public officials and others in relation to the content of the present general comment.

## II. Legal analysis of article 4 in relation to public budgets

### A. “States parties shall undertake”

18. The words “shall undertake” mean that States parties have no discretion as to whether or not to satisfy their obligation to undertake the appropriate legislative, administrative and other measures necessary to realize children’s rights, which includes measures related to public budgets.

19. Hence, all government branches, levels and structures that play a role in devising public budgets shall exercise their functions in a way that is consistent with the general principles of the Convention and the budget principles set out in sections III and IV below. States parties should also create an enabling environment to allow the legislature, judiciary and supreme audit institutions to do the same.

20. States parties should enable budget decision makers at all levels of the executive and the legislative to access the necessary information, data and resources, and build capacity to realize the rights of the child.

### B. “all appropriate legislative, administrative and other measures”

21. The obligation to undertake “all appropriate measures” includes the duty to ensure that:

(a) Laws and policies are in place to support resource mobilization, budget allocation and spending to realize children’s rights;

(b) The necessary data and information about children are collected, generated and disseminated to support the design and implementation of appropriate legislation, policies, programmes and budgets to advance the rights of the child;

(c) Sufficient public resources are mobilized, allocated and utilized effectively to fully implement approved legislation, policies, programmes and budgets;

(d) Budgets are systematically planned, enacted, implemented and accounted for at the national and subnational levels of the State, in a manner that ensures the realization of children’s rights.

22. Measures are considered appropriate when they are relevant to directly or indirectly advancing children’s rights in a given context, including that of public budgets.

23. “Legislative measures”, which States parties are obligated to take in relation to public budgets, include reviewing existing legislation, and developing and adopting legislation that aims to ensure that budgets are sufficiently large for the realization of children’s rights at the national and subnational levels. “Administrative measures” include the development and implementation of programmes that meet the aims of agreed legislation, and ensuring adequate public budgets to do so. “Other measures” can be understood to include, for example, the development of public budget participation mechanisms, and data or policies related to children’s rights. Public budgets can be seen to straddle all three categories of measures, while also being indispensable to the realization of other legislative, administrative and other measures. All government branches, levels and structures are responsible for advancing the rights of the child.

24. The Committee underlines that States parties have an obligation to show how the public budget-related measures they choose to take result in improvements in children’s rights. States parties shall show evidence of the outcomes obtained for children as a result

of those measures. It is not enough to show evidence of measures taken without evidence of results if article 4 of the Convention is to be satisfied.

### C. “for the implementation of the rights recognized in the present Convention”

25. The “rights recognized in the present Convention” include civil, political, economic, social and cultural rights. States parties have the obligation to immediately realize civil and political rights, and to implement economic, social and cultural rights “to the maximum extent of their available resources”. That implies that the full realization of those rights will necessarily be achieved progressively (see sect. II D below).

26. The implementation of the rights of the child requires close attention to all four stages of the public budget process: planning, enacting, executing and follow-up. The rights of all children should be given consideration by States parties throughout the budget process, in accordance with the general principles of the Convention and the budget principles outlined in the present general comment.

27. In terms of budgets, “implementing children’s rights” means that States parties are obliged to mobilize, allocate and spend public resources in a manner that adheres to their obligations of implementation. States parties shall respect, protect and fulfil all the rights of the child, as follows:

(a) “Respect” means that States parties should not interfere directly or indirectly with the enjoyment of children’s rights. In relation to budgets, this means that the State shall refrain from interfering with the enjoyment of the rights of the child by, for example, discriminating against certain groups of children in budget decisions, or withdrawing funding or diverting resources away from existing programmes providing for children’s enjoyment of economic, social or cultural rights, except in the circumstances outlined in paragraph 31 below;

(b) “Protect” means that States parties shall prevent third parties from interfering with rights guaranteed under the Convention and the Optional Protocols. In terms of public budgets, examples of possible such third parties are the business sector<sup>6</sup> and regional or international financial institutions that might play a role in the different stages of the public budget process. The obligation to protect implies that States parties should seek to ensure that their revenue mobilization, budget allocation and expenditures are not interfered with or undermined by third parties. This will require States parties to regulate the role of such third parties, set up complaints mechanisms and systematically intervene in cases of infringement by them.

(c) “Fulfil” requires States parties to take action to ensure the full realization of the rights of the child. States parties should:

(i) Facilitate children’s rights by taking measures that enable and assist children to enjoy their rights. In a budgetary context, this includes equipping all levels and structures of the executive, legislature and judiciary with the resources and information required to advance the rights of all children in a comprehensive and sustainable manner. This involves putting in place measures to increase knowledge

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<sup>6</sup> See general comment No. 16 (2013) on State obligations regarding the impact of the business sector on children’s rights, in which the Committee indicates that “States must take all necessary, appropriate and reasonable measures to prevent business enterprises from causing or contributing to abuses of children’s rights” (para. 28).



and understanding of the Convention and its Optional Protocols within State functions, and fostering a culture that respects, protects and fulfils children's rights.

(ii) Provide for children's rights where States are unable, for reasons beyond their control, to realize those rights themselves by the means at their disposal. This obligation includes ensuring that reliable, disaggregated data and information are publicly available to assess and monitor the extent to which children are able to exercise their rights, for example, in different parts of the State.

(iii) Promote children's rights by ensuring that there is appropriate education and public awareness concerning budget decision-making processes and the impacts they have. In relation to budgets, this means mobilizing, allocating and spending sufficient funds to communicate and engage with children, their families and caregivers about budget-related decisions, including legislation, policies and programmes that affect them. States parties should continuously assess the outcomes in different groups in order to identify where more effective promotion is required.

**D. "With regard to economic, social and cultural rights, States parties shall undertake such measures to the maximum extent of their available resources"**

28. In line with this obligation, States parties shall take all possible measures to mobilize, allocate and spend sufficient financial resources. Funds allocated to policies and programmes that further the realization of the rights in the Convention and its Optional Protocols should be spent optimally and in line with the general principles of the Convention and the budget principles outlined in the present general comment.

29. The Committee recognizes the evolution of the concepts of "maximum extent of available resources" and "progressive realization" in other core international human rights treaties,<sup>7</sup> and regards article 4 of the Convention as reflecting both. States parties shall thus take measures to the maximum of their available resources in relation to economic, social and cultural rights and, where needed, within the framework of international cooperation, with a view to achieving progressively the full realization of these rights, without prejudice to obligations that are immediately applicable according to international law.

30. "States parties shall undertake such measures to the maximum extent of their available resources" means that States parties are expected to demonstrate that they have made every effort to mobilize, allocate and spend budget resources to fulfil the economic, social and cultural rights of all children. The Committee underlines the fact that children's rights are interdependent and indivisible and that caution should be exercised in differentiating between economic, social and cultural rights on the one hand, and civil and political rights on the other. The realization of economic, social and cultural rights will frequently affect children's ability to fully exercise their political and civil rights, and vice versa.

31. The obligation imposed on States parties by article 4 to realize children's economic, social and cultural rights "to the maximum extent" also means that they should not take deliberate retrogressive measures in relation to economic, social and cultural rights.<sup>8</sup> States parties should not allow the existing level of enjoyment of children's rights to deteriorate.

<sup>7</sup> See, for example, art. 4 (2) of the Convention on the Rights of Persons with Disabilities.

<sup>8</sup> See, for example, paras. 24 and 25 of the recommendations from the day of general discussion on the issue of resources for the rights of the child: responsibility of States (2007), general comment No. 15 (2013) on the right of the child to the enjoyment of the highest attainable standard of health, para. 72, and general comment No. 3 of the Committee on Economic, Social and Cultural Rights, para. 9.

In times of economic crisis, regressive measures may only be considered after assessing all other options and ensuring that children are the last to be affected, especially children in vulnerable situations. States parties shall demonstrate that such measures are necessary, reasonable, proportionate, non-discriminatory and temporary and that any rights thus affected will be restored as soon as possible. States parties should take appropriate measures so that the groups of children who are affected, and others with knowledge about those children's situation, participate in the decision-making process related to such measures. The immediate and minimum core obligations<sup>9</sup> imposed by children's rights shall not be compromised by any retrogressive measures, even in times of economic crisis.

32. Article 44 of the Convention obliges States parties to regularly report on their progress in advancing the rights of children in their jurisdictions. Clear and consistent qualitative and quantitative goals and indicators should be used to illustrate the progressive realization of children's economic, social and cultural rights to the maximum extent of available resources, as well as the realization of the immediate obligations imposed by those rights, and the realization of civil and political rights. States parties are expected to regularly review and improve their measures to ensure the availability and maximization of resources for the rights of all children.

33. The Committee places great importance on accountable, transparent, inclusive and participative decision-making processes at the national and subnational levels as a means of obtaining the resources necessary for the implementation of children's rights, including economic, social and cultural rights.

34. Corruption and mismanagement of public resources in State revenue mobilization, allocation and spending represents a failure by the State to comply with its obligation to use the maximum of available resources. The Committee underlines the importance of States parties allocating resources to prevent and eliminate any corruption affecting children's rights, in accordance with the United Nations Convention against Corruption.

#### **E. “and, where needed, within the framework of international cooperation”**

35. States parties have an obligation to cooperate with one another in the promotion of universal respect for, and observance of, human rights,<sup>10</sup> including the rights of the child. States that lack the resources needed to implement the rights enshrined in the Convention and its Optional Protocols are obliged to seek international cooperation, be it bilateral, regional, interregional, global or multilateral. States parties with resources for international cooperation have an obligation to provide such cooperation with the aim of facilitating the implementation of children's rights in the recipient State.

36. States parties should demonstrate that, where necessary, they have made every effort to seek and implement international cooperation to realize the rights of the child. Such cooperation may include technical and financial support in relation to implementing children's rights in the budget process, including from the United Nations.<sup>11</sup>

37. States parties should collaborate with other States' efforts to mobilize the maximum available resources for children's rights.

<sup>9</sup> See the core obligations specified in the general comments of the Committee on Economic, Social and Cultural Rights, such as No. 13 (1999) on the right to education, No. 14 (2000) on the right to the highest attainable standard of health, and No. 19 (2007) on the right to social security.

<sup>10</sup> See the Declaration on Principles of International Law concerning Friendly Relations and Co-operation among States in accordance with the Charter of the United Nations (1970).

<sup>11</sup> See art. 45 of the Convention.

38. States parties' cooperation strategies, on the part of both donors and recipients, should contribute to the realization of children's rights and shall not impact negatively on children, especially those who are most vulnerable.

39. States parties should comply with their obligations under the Convention and the Optional Protocols when engaging in development cooperation as members of international organizations,<sup>12</sup> and when signing international agreements. Similarly, States parties should consider the potential impact on children's rights when planning and implementing economic sanctions.

### **III. General principles of the Convention and public budgets**

40. Four general principles within the Convention form the basis for all State decisions and actions that directly or indirectly relate to the rights of the child, including public budgets.

#### **A. Right to non-discrimination (art. 2)**

41. States parties are obliged to protect children from all kinds of discrimination "irrespective of the child's or his or her parent's or legal guardian's race, colour, sex, language, religion, political or other opinion, national, ethnic or social origin, property, disability, birth or other status" (art. 2 (1)). States parties, at all administrative levels, should serve to prevent discrimination and shall not directly or indirectly discriminate against children in budget-related legislation, policies or programmes, in their content or implementation.

42. States parties should take proactive measures to ensure positive outcomes for all children in relation to legislation, policies and programmes by mobilizing sufficient revenue and allocating and spending funds accordingly. In order to achieve substantive equality, States parties should identify groups of children that qualify for special measures and use public budgets to implement such measures.

43. States parties should create an environment of non-discrimination and take steps, including through the allocation of resources, to ensure that all their government branches, levels and structures, as well as civil society and the business sector, actively advance the right of children to be free from discrimination.

44. To achieve budgets that contribute to positive outcomes in terms of children's enjoyment of their rights, States parties are required to address inequalities among children by reviewing and revising relevant legislation, policies and programmes, by increasing or reprioritizing certain parts of the budget, or improving the effectiveness, efficiency and equity of their budgets.

#### **B. Best interests of the child (art. 3)**

45. Article 3 (1) of the Convention provides that the best interests of the child shall be a primary consideration in all actions concerning children. States parties are obliged to integrate and apply this principle in all legislative, administrative and judicial proceedings that have a direct or indirect impact on children,<sup>13</sup> including budgets. The best interests of

<sup>12</sup> See general comment No. 5, para. 64.

<sup>13</sup> See general comment No. 14 (2013) on the right of the child to have his or her best interests taken as a primary consideration, para. 6 (a).

the child should be a primary consideration throughout every phase of the budgetary process and in all budgetary decisions that affect children.

46. As the Committee noted in its general comment No. 14 (2013) on the right of the child to have his or her best interests taken as a primary consideration, the rights set out in the Convention and its Optional Protocols provide the framework for assessing and determining the best interests of the child. This obligation is crucial when States weigh up competing budget allocation and spending priorities. States parties should be able to demonstrate how the best interests of the child have been considered in budgetary decision-making, including how they have been weighed against other considerations.

47. States parties should conduct child rights impact assessments<sup>14</sup> in order to ascertain the effect of legislation, policies and programmes on all children at the national and subnational levels, especially children in vulnerable situations who may have special needs and therefore require a disproportionate share of spending in order to have their rights realized. Child rights impact assessments should be part of each stage of the budget process and should complement other monitoring and evaluation efforts. While States parties will apply different methodologies and practices when undertaking child rights impact assessments, they should use the Convention and its Optional Protocols, as well as relevant concluding observations and general comments issued by the Committee, in developing their frameworks. The child rights impact assessments should be informed by stakeholders, such as children, civil society organizations, experts, State government structures and academic institutions. The analysis should result in recommendations for amendments, alternatives and improvements and should be publicly available.

### **C. Right to life, survival and development (art. 6)**

48. Article 6 of the Convention provides that every child has an inherent right to life and that States parties shall ensure the survival and development of all children. In its general comment No. 5, the Committee states that the development of the child is “a holistic concept, embracing the child’s physical, mental, spiritual, moral, psychological and social development” and that “implementation measures should be aimed at achieving the optimal development for all children” (para. 12).

49. The Committee recognizes that children have varying needs at different stages of their growth and development.<sup>15</sup> In their budget decisions, States parties should consider all factors required for children of different ages to survive, grow and develop. States parties should show their commitment to children’s rights by making visible the parts of their budgets that affect children in different age groups.

50. The Committee acknowledges that investment in early childhood development has a positive impact on children’s ability to exercise their rights, breaks poverty cycles and brings high economic returns. Underinvestment in children in their early years can be detrimental to cognitive development and can reinforce existing deprivations, inequalities and intergenerational poverty.

51. Ensuring the right to life, survival and development includes the need to consider budgets for different groups of children within the current generation, while also taking future generations into account by developing sustainable multi-year revenue and spending projections.

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<sup>14</sup> See general comments No. 5, para. 45, and No. 14, paras. 35 and 99.

<sup>15</sup> See general comment No. 7 (2005) on implementing child rights in early childhood, and general comment No. 20 on the rights of adolescents (forthcoming).

#### **D. Right to be heard (art. 12)**

52. Article 12 of the Convention establishes the right of every child to freely express his or her views in all matters affecting him or her, and for those views to be given due weight in accordance with the child's age and maturity.<sup>16</sup> States parties should regularly hear children's views on budget decisions that affect them, through mechanisms for the meaningful participation of children at the national and subnational levels. Participants in those mechanisms should be able to contribute freely and without fear of repression or ridicule and States parties should provide feedback to those who participated. In particular, States parties should consult with children who face difficulties in making themselves heard, including children in vulnerable situations.

53. The Committee recalls that "investment in the realization of the child's right to be heard in all matters of concern to her or him and for her or his views to be given due consideration, is a clear and immediate legal obligation of States parties under the Convention ... It also requires a commitment to resources and training."<sup>17</sup> This underlines the responsibility of States parties to ensure that there is funding to achieve the meaningful participation of children in all decisions affecting them. It recognizes the important role played by officials of the executive, independent ombudspersons for children, educational institutions, the media, civil society organizations, including children's organizations, and legislatures in assuring children's participation in relation to public budgets.

54. The Committee recognizes that budget transparency is a prerequisite for meaningful participation. Transparency means ensuring that user-friendly information is made publicly available in a timely manner in relation to the planning, enactment, execution and follow-up of budgets. This includes both quantitative budget data and relevant information about legislation, policies, programmes, the budget process timetable, motivation for spending priorities and decisions, outputs, outcomes and service delivery information. The Committee underlines the need for States parties to budget for and provide contextually appropriate materials, mechanisms and institutions to enable meaningful participation.<sup>18</sup>

55. To enable meaningful participation in the budget process, the Committee stresses the importance of ensuring that States parties have in place legislation and policies for freedom of information that include, or at a minimum do not exclude, children and child rights advocates from the right to access key budgetary documents such as pre-budget statements, budget proposals, enacted budgets, midterm reports, in-year reports and audit reports.

56. The Committee recognizes that a number of States have experience in engaging children in meaningful participation in different parts of the budget process. It encourages States parties to share such experiences and identify good practices that are appropriate to their contexts.

### **IV. Principles of public budgeting for children's rights**

57. As established in section II above, the Committee underlines the fact that States parties are obliged to take measures within their budget processes to generate revenue and manage expenditures in a way that is sufficient to realize the rights of the child. The Committee recognizes that there are many ways to achieve sufficient resources for realizing children's rights, including taking into account the general principles of the Convention and the budget principles of effectiveness, efficiency, equity, transparency and sustainability.

<sup>16</sup> See also general comment No. 12 (2009) on the right of the child to be heard (2009).

<sup>17</sup> See general comment No. 12, para. 135.

<sup>18</sup> See article 13 (1) of the Convention.

States parties to the Convention are accountable for meeting their budgetary obligations to realize children's rights.

58. The Committee recognizes that States have existing expertise and experience in applying the general principles of the Convention and the following budget principles to their budget processes. States parties are encouraged to share and exchange their good practices.

#### **A. Effectiveness**

59. States parties should plan, enact, execute and follow up in ways that lead to advances in child rights. States parties should invest in understanding the child rights situation in their context and formulate and implement legislation, policies and programmes that are strategically designed to overcome the challenges of realizing the rights of the child. States parties should constantly assess how budgets affect different groups of children and ensure that their budget decisions lead to the best possible outcomes for the largest number of children, paying special attention to children in vulnerable situations.

#### **B. Efficiency**

60. Public resources dedicated to child-related policies and programmes should be managed in such a way as to ensure value for money and bearing in mind the obligation to respect, protect and fulfil children's rights. Approved expenditures should be executed in line with the enacted budget. Goods and services to advance child rights should be procured and delivered transparently and on time, and be of appropriate quality. Furthermore, funds allocated to the rights of the child should not be wasted. States parties should make efforts to overcome institutional barriers that impede efficient spending. Monitoring, evaluation and auditing of public funds should provide checks and balances that promote sound financial management.

#### **C. Equity**

61. States parties shall not discriminate against any child or category of children through resource mobilization or the allocation or execution of public funds. Spending equitably does not always mean spending the same amount on each child, but rather making spending decisions that lead to substantive equality among children. Resources should be fairly targeted to promote equality. States parties are obliged to remove all discriminatory barriers that children may face in accessing their rights.

#### **D. Transparency**

62. States parties should develop and maintain public financial management systems and practices that are open to scrutiny, and information on public resources should be freely available in a timely manner. Transparency contributes to efficiency and combats corruption and mismanagement of public budgets, which in turn increases the public resources available to advance child rights. Transparency is also a prerequisite for enabling meaningful participation of the executive, legislatures and civil society, including children, in the budget process. The Committee emphasizes the importance of States parties actively promoting access to information about public revenues, allocations and spending related to children and adopting policies to support and encourage continuous engagement with legislatures and civil society, including children.

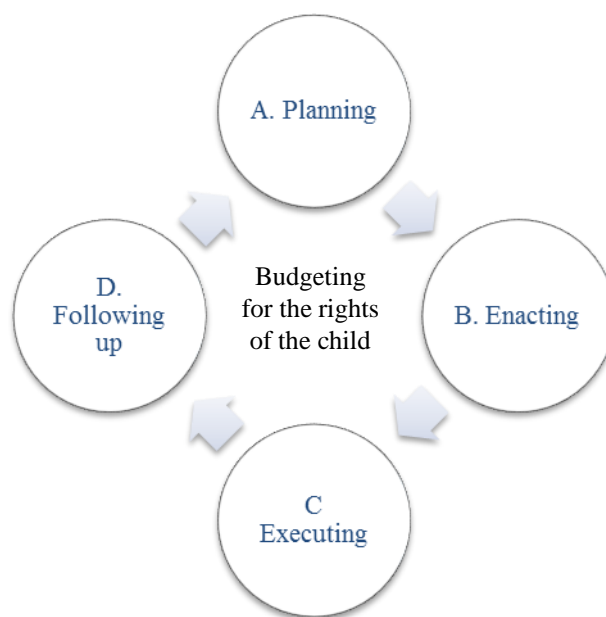
## E. Sustainability

63. The best interests of current and future generations of children should be given serious consideration in all budget decisions. States parties should mobilize revenues and manage public resources in such a way as to ensure the ongoing adoption of policies and delivery of programmes aimed at directly or indirectly realizing children's rights. States parties may only take retrogressive measures in relation to children's rights as outlined in paragraph 31 above.

## V. Implementation of the rights of the child in public budgets

64. In this section, the Committee provides more detailed guidance and recommendations on how to realize children's rights in relation to each of the four stages of the public budget process:

- (a) Planning;
- (b) Enacting;
- (c) Executing;
- (d) Following up.



65. While focusing on national and subnational public budget processes in this section, the Committee stresses the obligation of States parties to also foster implementation of the Convention through international cooperation.<sup>19</sup> Such cooperation should be made visible in the national and subnational budgets, where relevant.

66. The Committee also stresses the importance of effective cross-sectoral, interministerial, interdepartmental and inter-agency coordination and cooperation throughout the budget process to fully implement the Convention and its Optional Protocols.

<sup>19</sup> See sect. II E above and art. 45 of the Convention.

States parties should make resources available and should gear their information systems to sustain such coordination at the national and subnational levels.

## **A. Planning**

### **1. Assessing the situation**

67. Budget planning requires realistic assessments of the economic situation and of the extent to which existing legislation, policies and programmes sufficiently respect, protect and fulfil children's rights. States need reliable, timely, accessible and comprehensive disaggregated information and data in reusable formats on the macroeconomic, budget and child rights situation, both current and projected. Such information is fundamental to creating legislation, policies and programmes to directly or indirectly target and advance the rights of the child.

68. In the planning of the budget, States parties should give detailed consideration to the situation of different groups of children, especially those in vulnerable situations, taking into account the past (at least the last 3 to 5 years), current and future situations (at least the next 5 to 10 years). To ensure access to reliable and useful information on the situation of children, States parties are urged to:

(a) Periodically review the mandates and resources of statistical bodies and systems for the collection, processing, analysis and dissemination of child-related demographics and other relevant data;

(b) Ensure that available information on the situation of children is disaggregated in useful ways considering different groups of children and the principle of non-discrimination in article 2 of the Convention (see also sect. III A above);

(c) Make user-friendly information and disaggregated data on the situation of children available in a timely manner to public officials of the executive and members of the legislatures involved in budgeting at the national and subnational levels, as well as to civil society, including children;

(d) Establish and maintain a database of all policies and resources affecting children so that those involved in implementing and monitoring the corresponding programmes and services have ongoing access to objective and reliable information.

69. States parties should investigate past and potential impacts of budget decisions on children, by:

(a) Conducting audits, evaluations and studies of the impact on children of past public revenue collection, budget allocations and expenditures;

(b) Consulting with children, their caregivers and those working for their rights, and giving the results serious consideration in budget decisions;

(c) Reviewing existing, or creating new, mechanisms to consult regularly with children throughout the budget year;

(d) Using new technologies to support effective budget planning in relation to children's rights.

### **2. Legislation, policies and programmes**

70. Legislation, policies and programmes related to fiscal issues, the budget process or specific rights of the child have a direct or indirect impact on children. States parties are required to take all possible measures to ensure that all legislation, policies and programmes are in accordance with the Convention and its Optional Protocols, reflect the



realities of children, especially those in vulnerable situations, and do not harm children or prevent their rights from being realized.

71. The Committee recognizes the fact that macroeconomic and fiscal legislation, policies and programmes can have an indirect impact on children, their guardians and caregivers who may, for example, be affected by labour legislation or public debt management. States parties should conduct child rights impact assessments of all legislation, policies and programmes, including those of a macroeconomic and fiscal nature, in order to ensure that they do not undermine the realization of children's rights.

72. Legislation, policies and programmes relevant to children should be part of decision-making and operations of international development cooperation and States parties' memberships of international organizations. A State engaged with international development or finance cooperation should take all measures necessary to ensure that such cooperation is carried out in accordance with the Convention and its Optional Protocols.

73. The Committee emphasizes the importance of States parties making cost estimates of proposed legislation, policies and programmes that affect children, in order to ascertain the level of financial resources needed and to enable budget planners and the relevant decision makers in the executive and the legislature to make informed decisions on the resources needed for their implementation.

### **3. Mobilizing resources**

74. The Committee recognizes the importance of States' legislation, policies and systems in relation to revenue mobilization and borrowing to sustain available resources for the rights of the child. States parties should take concrete sustainable measures to mobilize domestic resources at the national and subnational levels, such as through taxes and non-tax revenues.

75. States parties shall seek international cooperation if the available resources to realize the rights of children are insufficient. Such cooperation shall take the Convention and its Optional Protocols into account both on the part of the recipient and the donor States. The Committee underlines the fact that international and regional cooperation for the realization of children's rights can include mobilization of resources to targeted programmes, as well as measures relating to taxation, combating tax evasion, debt management, transparency and other issues.

76. The mobilization of resources for public spending on child rights should itself be conducted in a manner that adheres to the budget principles set out in section IV. A lack of transparency in resource mobilization systems can lead to inefficiencies, mismanagement of public finances and corruption. This in turn can lead to insufficient resources being available to spend on the rights of the child. The different tax regimes that do not take into account the ability of families to pay can lead to an inequity in resource mobilization. This can place disproportionate revenue burdens on people with already scarce financial resources, some of whom will be caring for children.

77. States parties should mobilize the full extent of their available resources in a way that is consistent with their obligations of implementation, by:

(a) Conducting child rights impact assessments of legislation and policies pertaining to resource mobilization;

(b) Reviewing and ensuring that policies and formulas for the division of revenue, both vertical (between different levels of the State) and horizontal (between units at the same level), support and enhance equality among children in different geographical regions;

(c) Reviewing and strengthening their capacity to formulate and manage tax legislation, policies and systems, including the signing of agreements between countries to avoid tax evasion;

(d) Safeguarding the resources available to advance children's rights by preventing wastage of resources due to inefficiency or mismanagement and combating corrupt or illicit practices at all levels;

(e) Applying the budget principles set out in section IV in all resource mobilization strategies;

(f) Ensuring that their sources of revenue, spending and liabilities lead to the realization of children's rights for current and future generations.

78. The Committee recognizes that sustainable debt management by States, on behalf of creditors and lenders, can contribute to mobilizing resources for the rights of the child. Sustainable debt management includes having in place transparent legislation, policies and systems with clear roles and responsibilities for borrowing and lending, as well as managing and monitoring debt. The Committee also recognizes that long-term unsustainable debt can be a barrier to a State's ability to mobilize resources for children's rights, and may lead to taxes and user fees that impact negatively on children. Child rights impact assessments should therefore be carried out also in relation to debt agreements.

79. Debt relief can increase States' ability to mobilize resources for the rights of the child. When States parties receive debt relief, children's rights shall be given serious consideration in decisions regarding the allocation of resources that become available as a result of such relief.

80. States parties shall protect children's rights when making decisions related to mobilizing resources through natural resource extraction. Domestic and international agreements regarding such resources, for example, should take into consideration the impacts they might have on current and future generations of children.

#### **4. Formulating budgets**

81. Pre-budget statements and budget proposals provide powerful vehicles for States to translate their commitments to the rights of the child into concrete priorities and plans at the national and subnational levels. States parties should prepare their budget-related statements and proposals in such a way as to enable effective comparisons and monitoring of budgets relating to children, by:

(a) Adhering to internationally agreed budget classification systems such as functional (sector or subsector), economic (current and capital expenses), administrative (ministry, department, agency) and programme breakdowns (if programme-based budgeting is used), to the extent that they are compliant with children's rights;

(b) Reviewing their administrative guidelines and procedures for the formulation of pre-budget statements and budget proposals, such as standardized worksheets and instructions regarding which stakeholders to consult, in order to ensure that they are in line with the present general comment;

(c) Further reviewing their classification systems to ensure that they include budget lines and codes that at a minimum disaggregate budget information in line with all the categories listed in paragraph 84 below;

(d) Ensuring that their budget lines and codes correspond at the national and subnational levels;

(e) Publishing pre-budget statements and budget proposals that are user-friendly, timely and accessible to legislatures, children and child rights advocates.

82. Pre-budget statements and budget proposals convey essential information about how a State plans to meet its child rights obligations. States parties should use their pre-budget statements and budget proposals to:

(a) Explain how legislation, policies and programmes affecting children will be funded and implemented;

(b) Identify which budget allocations directly target children;

(c) Identify which budget allocations indirectly affect children;

(d) Present findings from evaluations and audits regarding the impact of past budgets on children;

(e) Detail recent or upcoming measures taken to advance children's rights;

(f) Present financial data and explanatory text regarding the past, present and forecasted resources available for spending on the rights of the child, as well as actual expenditures;

(g) Set performance targets linking child-related programme goals to budget allocations and actual expenditures, to allow monitoring of outcomes and impacts on children, including those in vulnerable situations.

83. Pre-budget statements and budget proposals are important sources of information for child rights-related organizations, children and their caregivers. States parties should enhance their accountability to people within their jurisdictions by producing such user-friendly and accessible information and disseminating it to the public.

84. Clear budget classification systems provide a basis for States and other entities to monitor how budget allocations and actual expenditures affecting children are managed in relation to the budget principles. This calls for budget lines and codes which, at a minimum, disaggregate all planned, enacted, revised and actual expenditures that directly affect children, by:

(a) Age, recognizing that the definition of age cohorts will differ from State to State;

(b) Gender;

(c) Geographical area, for example, by subnational unit;

(d) Current, and possible future, categories of children in vulnerable situations, taking into consideration article 2 of the Convention (see also sect. III A);

(e) Source of revenue, be it national, subnational, regional or international;

(f) Responsible units, such as departments, ministries or agencies at the national and subnational levels.

85. In their budget proposals, parties should specify any child-related programmes that they propose to outsource, or have already outsourced, to the private sector.<sup>20</sup>

86. The Committee notes that those States that have advanced furthest in making children's rights visible in their budgets tend to apply a programme-based approach to

<sup>20</sup> See general comment No. 16 (2013) on State obligations regarding the impact of the business sector on children's rights, para. 25.

budgeting. States parties are urged to share experiences of this approach and consider applying and adapting it to their contexts.

## **B. Enacting**

### **1. Legislators' scrutiny of budget proposals**

87. The Committee underlines the importance of legislators at the national and subnational levels having access to detailed, user-friendly information about the situation of children and a clear understanding of how budget proposals aim to improve children's well-being and advance their rights.

88. Legislatures at the national and subnational levels also require adequate time, resources and autonomy to scrutinize budget proposals from a child rights perspective and, where necessary, to undertake or commission analyses or research to shed light on the implications of budget allocations for different groups of children.

89. For the oversight role of legislatures to serve the best interests of children, members of legislative bodies and their committees should have the authority to question, review and, where necessary, request amendments to budget proposals, to ensure that they advance the rights of the child in a way that is consistent with the general principles of the Convention and the budget principles.

90. States parties should contribute so that members of legislatures are adequately prepared to analyse and debate the impact of budget proposals on all children prior to enacting budget legislation, by seeing that national and subnational legislatures, including relevant legislative committees:

- (a) Have access to information about the situation of children that is easy to understand and use;
- (b) Have clear explanations from the executive on how legislation, policies and programmes directly or indirectly affecting children are translated into budget lines;
- (c) Have sufficient time within the budget process to receive the budget proposal, review and debate it, and suggest amendments related to children before the enactment;
- (d) Have the capacity to independently undertake or commission analyses that highlight the implications of budget proposals on the rights of the child;
- (e) Are able to hold hearings regarding the budget proposal with stakeholders within the State, including civil society, child advocates and children themselves;
- (f) Have the necessary resources, for example through a legislatures' budget office, to undertake oversight activities such as those outlined in (a) to (e) above.

91. States parties should produce and disseminate national and subnational budget documents during the enactment stage that:

- (a) Classify budget information in a way that is consistent and easy to understand;
- (b) Facilitate analysis and monitoring by being compatible with other budget proposals and expenditure reports;
- (c) Include publications or budget summaries that are accessible to children and child rights advocates, legislatures and civil society.

## 2. **Enactment of budget by legislatures**

92. The Committee underlines the need for budgets enacted by the legislature to be classified in such a way as to enable comparisons between planned and actual expenditures and the monitoring of budget implementation in relation to child rights.

93. The enacted budget is regarded as a public document that is essential not only to the State and legislatures at the national and subnational levels, but should also be accessible to civil society, including children and child rights advocates.

## C. **Executing**

### 1. **Transfer and spending of available resources**

94. States parties should adopt and maintain transparent and efficient public finance mechanisms and systems to ensure value for money when goods and services are purchased to advance child rights.

95. The Committee underlines the fact that States parties have a duty to uncover and remedy the root causes of ineffective and inefficient public spending, for example, poor quality of goods or services, inadequate financial management or procurement systems, leakages, untimely transfers, unclear roles and responsibilities, poor absorptive capacity, weak budget information systems and corruption. When States parties waste or mismanage resources aimed at advancing child rights, they have an obligation to explain why this has occurred and show how the causes have been addressed.

96. During the budget year, policies and programmes aimed at children may not reach all intended beneficiaries as planned or may lead to unintended results. States parties should monitor the outcomes of expenditures during the execution stage so that they can intervene and take rapid corrective action when necessary.

### 2. **In-year reporting on the budget**

97. States parties should regularly monitor and report on budgets relating to children in a manner that enables States and oversight bodies to track progress in advancing children's rights as set out in the enacted budget.

98. The Committee emphasizes the importance of budget reports being made publicly available in a timely manner and highlighting deviations between the enacted, revised and actual revenues and expenditures in relation to legislation, policies and programmes affecting children.

99. The Committee underlines the fact that States parties should use budget classification systems that allow expenditures related to the rights of the child to be reported, tracked and analysed.

### 3. **Executing the budget**

100. States parties should monitor and analyse the revenue collection, reach and outputs of actual expenditures for different groups of children during the budget year and from year to year, for example in terms of the availability, quality, accessibility and equitable distribution of services. States parties are urged to ensure that resources and capacity are in place to conduct such monitoring and analyses, including of services outsourced to the private sector.

101. States parties should monitor and publicly report on the implementation of enacted budgets on a regular basis, including:

- (a) Making comparisons between what was budgeted and what was actually spent at different administrative levels across different social sectors;
- (b) Publishing a comprehensive midterm report that covers actual expenditures made, revenues mobilized, and debt incurred half way into the budget year;
- (c) Publishing more frequent, for example monthly or quarterly, in-year reports.

102. States parties are obliged to establish public accountability mechanisms that allow civil society, including children, to monitor outcomes of public spending.

103. States parties should have internal control and audit processes in place to ensure that rules and procedures are followed in relation to actual expenditures related to children's rights, and that accounting and reporting processes are adhered to.

## **D. Follow-up**

### **1. Year-end reports and evaluations**

104. Year-end budget reports allow States to account, at the national and subnational levels, for their revenue, borrowing, international cooperation and actual expenditures in relation to the rights of the child. They provide a basis for civil society and legislatures to scrutinize the past year's budget performance and when necessary, raise concerns about actual expenditures on children and child rights-related programmes.

105. The Committee emphasizes that States parties, in their year-end reports, should provide comprehensive information on all revenue collected and actual expenditures that affect children's rights. States parties should release user-friendly reports to national and subnational legislatures and make year-end reports and evaluations accessible and publicly available in a timely manner.

106. Evaluations and other types of analyses of budgets undertaken by the State and independent evaluation bodies can offer valuable insight into the impact of revenue collection and actual spending on the situation of different groups of children, especially those in vulnerable situations. States parties should undertake and encourage regular evaluations and analyses of the impact of budgets on the situation of children, by:

- (a) Allocating sufficient financial and human resources to regularly undertake such evaluations and analyses;
- (b) Rigorously assessing and considering the findings of such evaluations and analyses throughout the budget process and reporting back on decisions taken in relation to them;
- (c) Establishing and strengthening independent evaluation bodies, such as research institutes, to conduct evaluations of the effectiveness, efficiency, equity, transparency and sustainability of actual expenditures related to the rights of the child;
- (d) Ensuring that civil society, including children, can make contributions to the evaluation and analyses, for example, through child rights impact assessments.

### **2. Audits**

107. Supreme audit institutions play an essential role in the budget process by verifying whether public revenue collection and spending takes place in accordance with the enacted budget. Audits may investigate the efficiency or effectiveness of expenditures and focus on specific sectors, government structures of the State or cross-cutting issues. Dedicated audits in relation to the rights of the child can assist States in evaluating and improving public

revenue mobilization and spending on children. States parties should make the audit reports accessible and publicly available in a timely manner.

108. The Committee underlines the fact that supreme audit institutions should be independent from the State and should have a mandate to access the information and resources needed to audit and report on child-related budgets in an independent, accountable and transparent manner.

109. States parties should support the oversight role of the supreme audit institutions in relation to public revenue collection and spending on the rights of the child by:

(a) Presenting comprehensive annual accounts to the supreme audit institutions in a timely manner;

(b) Ensuring that resources are available for the supreme audit institutions to undertake audits in relation to the rights of the child;

(c) Providing public responses to audits related to the impact of actual expenditures on children's rights, including how the State addresses audit findings and recommendations;

(d) Ensuring that State officials have the capacity to appear before committees of the legislature to respond to concerns raised in audit reports pertaining to child rights.

110. Civil society, including children, can make important contributions to the audit of public expenditures. States parties are encouraged to support and empower civil society to participate in the evaluation and audit of actual expenditures relating to children's rights, by:

(a) Establishing public accountability mechanisms for this purpose and reviewing them regularly to ensure that they are accessible, participatory and effective;

(b) Ensuring that State officials have the capacity to respond in an informed way to the findings of civil society and independent bodies that monitor and audit public expenditures relevant to children.

111. States parties should use audits of previous public resource mobilization, budget allocations and expenditures related to child rights to inform the next planning stage of the budget process.

## **VI. Dissemination of the present general comment**

112. The Committee recommends that States parties widely disseminate the present general comment to all its government branches, levels and structures and to civil society, including children and their caregivers, as well as to development cooperation entities, academia, the media and relevant parts of the private sector.

113. States parties should translate the general comment into relevant languages and make child appropriate versions available.

114. Events should be held to share best practices related to the general comment and to train all concerned professionals and technical staff on its content.

115. The Committee encourages all of the above stakeholders to share good practices in relation to the content of the general comment.

116. States parties should include information in their periodic reporting to the Committee on the challenges they face and the measures they have taken to apply the present general comment in their budgets and budget processes.