

THE IMPORTANCE OF CHILDREN'S RIGHTS IN BUDGETING AND PUBLIC POLICY

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Abstract

Child Rights are fundamental freedoms that all human beings below the age of 18 (though the limit is still a contestation) should be entitled to. Effective public policy and service delivery are essential to contribute to their rights. Across borders and countries and throughout history, children have been abused, exploited and subjected to labour in harmful circumstances. Poverty, hunger, lack of shelter and limited access to education only aggravates the situation. A child need not live this life and they have the right to survive, be protected and be educated to develop as individuals and that is where budget systems are essential to ensure that Governments manage public funds required for the rights and development of children, effectively and equitably.

This paper aims to discuss why open, inclusive and accountable budgets are important for the sustainable development for children's rights. It starts by discussing the relationship between governance, children's rights and open budgets as well as the relevance of budget transparency and participation for the realization of children's rights.

There is a growing global consensus that the best way to manage public funds is through socially equitable and gender-and-child sensitive budget systems that are transparent, open to public engagement and scrutiny. Over the past decade, civil society organizations around the world have begun to analyse government budgets and the impact of these budgets on social programs. Their efforts have often been hampered by limited access to budget information and few opportunities to participate in government budget decision making.

The paper concludes by outlining recommendations to governments on how budget transparency, participation and accountability can be improved and how civil society and other actors can contribute to this.

Keywords: Children's Rights, Budgeting, Public Policy, Transparency

MAIN TEXT

Children's rights were firstly recognised with the adoption of the Declaration of Geneva in 1924 and the process of its recognition continued with the adoption of the UN Declaration of children's rights in 1959. According to The International Convention on the Rights of the Child that was the first international legally binding text that recognised all of the fundamental rights of the child, children's rights are human rights that protect the child as a human being. As human rights, children's rights are constituted by fundamental guarantees and essential human rights: the right to life, the non-discrimination principle, the right to dignity through the protection of physical and mental integrity, as well as the right to education, the right to a decent standard of living, the right to health, etc (*Assembly, 1989*).

Fulfillment of the children's fundamental rights as set out in the UNCRC and meeting the international development goals requires operationalized children's rights and related provisions incorporated into national legal and policy frameworks. Accordingly, governments must ensure the implementation of necessary actions, and ensure financing through the adequate resource allocations. Governments can encourage the realisation of children's rights through the development of a child-sensitive and context-specific policy framework. An evidence-based analysis of aspects of child rights that are identified as lacking or that remain unfulfilled is also needed. Child budgeting should be taken forward to ensure that such analysis becomes an integral component of state planning.

Realisation of these strategies and making progress in the implementation of child rights requires that public resources are allocated properly to finance actions within this policy framework as a necessity. Also, budgeting for children rights is not addressed to the public institutions only, but affects the industrial enterprises, associations and Civil Society Organizations (CSOs) as well.

There has been important progress globally towards the fulfilment of children's rights and achievement of the Millennium Development Goals. Nevertheless, there are still some significant gaps, which imply that children in both developed and developing countries still have some of their rights denied (*Paola Perezniето, 2011*).

1 WHAT IS CHILD RIGHTS BUDGETING?

"Most rights only become a reality for boys and girls once they take the form of actual services and benefits. Governments need to allocate resources to delivering such services and benefits – and this allocation takes place through the budget process. ...government budgets also show what priority is being given to children's rights compared to other competing needs and demands." (*Robinson, S. and Coetzee, E., 2005*)

Child rights budgeting process is based on the universal principles of the human rights such as the indivisibility, universality, participation and accountability. These principles are in accordance with the principles of non-discrimination, the best interest of the child, the child's right to survival and development as well as the child's right to be heard proclaimed in the Convention on the Rights of the Child (CRC). Although the CRC is not prescriptive in terms of the how budgets need to respond to children's rights, it has two important guiding principles in this regard, CRC stands for the progressive realisation of rights and stipulates that states extent its available resources to the maximum.

Services that realise the rights of children in particular need to be deliberately planned and this relates to the programmes that governments choose to fund with public finances. Monitoring the implementation of children's rights from a budget perspective – child rights budget work – is a mechanism to engage with governments and to hold them accountable. (*Robinson, S. and Coetzee, E., 2005*)

There are three very strong arguments that may better explain why governments should invest more in the children, both within their own countries and, where applicable, through the instruments of the international aid and cooperation.

1.1 The Economic Argument

Expenses on child-sensitive programmes and policies, especially for stimulating quality and universal education, nutrition, health services and water and sanitation, require investments in the human capital of a particular country. The aim of financing social sectors is to increase productive capacities and therefore their potential income by widening the range of available opportunities, improving their well-being as a result. According to the fact that in most countries children are the largest group of citizens that depends on public services, failures in planning and realisation of these services may include underachieving to fulfil their social and economic rights.

1.2 The Political Argument

The development of a society and consolidation of its democracy can be obstructed by inadequate social investment, high levels of inequality and severe poverty. Social deprivation can decrease citizens' participation and solidarity, values which are essential to the democratic life of a country. On the other hand, social investment and sustained human development widen opportunities for broad sectors of the population, opening channels for social mobility and generating stable processes of social integration (*Marcus, 2005*).

1.3 The Social Argument

Children caring society that is prepared to take responsibility for its legal commitments is expected to encourage good governance for the benefit of all its citizens, which will eventually promote equity and therefore consolidate the social stability. Countries can significantly progress in the achievement of children's rights with increase and/or improvement of funding to the key social sectors. This can be done with the leadership of national governments, or through the work of sub-national governments. Developing countries can also benefit both from the technical and financial support from the international donor organisations. To continue moving forward and narrowing existing gaps, the need to invest in children should be upheld as an essential priority, to achieve the rights of children today and to contribute to more stable and prosperous countries in the near future (*Paola Perezniето, 2011*).

2 THE BUDGET INITIATIVES FOR CHILDREN

The budget is the government's most important economic policy tool. Public budgets translate a government's policies, political commitments and goals into decisions on how much revenue to raise, how to raise it and how to use these funds to meet the country's competing needs, from bolstering security to improving health care to alleviating child poverty.

Government budgeting is a political process in which conflicting priorities very often have to compete for amount of the limited resources. As a product of the negotiation of agendas and interests, budgets are influenced not only by the economic objectives and constraints, but also by the international pressures and

different political interests. In order to realise the rights of the children, Governments have to meet the appropriate quality of education and to make healthcare, food and social security available and affordable for the children. In addition, they have to protect children from abuse; to register each child at birth; and even more. Financial resources are needed for all of these actions but other public causes (for example: the building of the national infrastructure, investments in industry and subsidies in trade) also require public funds.

Budgetary decisions can be inequitable and leave the weak social groups, or some of those who do not have constituency, power or voice, out of the budgeting process. The budget may specify a channel for raising revenues or the allocation of resources that is discriminatory, inequitable and ultimately unsustainable and fail to meet needs of the children or realize their rights. Discrimination against children appears when budgets do not sufficiently address issues such as the child poverty, illiteracy, malnutrition, or the child protection.

Prioritizing children's rights in the public expenditure requires and progressive financial commitment from the government and political will aimed to ensure that realization of children's rights is reflected in the state budgets.

Recently, gender advocates and economists realized that children's rights require advocacy in public finance and have made substantial efforts in analyzing budgets from a gender perspective. Budget analysis for children is aimed to strengthen advocacy for the rights of the children, integrate multiple development goals into policy decisions and influence the social content of macroeconomic policy.

3 AVAILABILITY OF THE BUDGET FOR CHILD RIGHTS

Signatory countries to the Convention on the Rights of the Child have financial implications when implementing its provisions. State resources are also needed for achieving the goals of the World Fit for Children agenda and the Millennium Declaration. These imperatives directly bring into focus the national budget and the Government's obligated to take appropriate measures (legislative, administrative, and other) for the implementation of children's rights. According to the Article 4 of the CRC, signatory countries should undertake such measures to the "maximum extent of their available resources", which is critical to its implementation. There are various types of resources in a society that can be harnessed towards this effort such as human, economic and organizational resources, and there is considerable overlap and interaction across these categories. (*Himes, J.R. (Ed.), 1995*)

Since the budget determines the origin and application of public financial resources, it plays a central role in the process of government, fulfilling economic, political, social, legal and administrative functions. (*Elson, D. and Norton, A., 2002*) Sometimes, on the grounds that the economic or institutional resources are limited, Governments may delay the implementation of certain laws, or not follow up with the actions and policies needed, or give them priority lower than expected by the society. The argument of limited resources can be related to internal factors within the country, or to external as the international pressure is, or both. The central issue is to ensure that state actions and policy decisions do not constrain the resources available for fulfilling children's rights and for implementing related legislation.

The path for achieving this is through ensuring that policy and budget processes are transparent, accountable and participatory. Budget analysis and participation in budgetary decisions are ways to improve the inclusiveness of public institutions, to empower civil society and to strengthen the democratic governance. More important, the budget initiatives can ensure that state budgets progressively realize children's rights.

4 LINKS TO THE GLOBAL EFFORTS

4.1 The 20/20 Initiative

In 1995, several United Nations organizations and the World Bank adopted the 20/20 Initiative at the World Summit for Social Development in Copenhagen. This Initiative proposes that 20% of the budgetary expenditure in developing countries and 20% of aid flows should be allocated to the universal coverage of basic social services (BSS). The 20/20 Initiative is based on the conviction that the delivery of BSS is one of the most efficient and cost-effective ways of combating the poverty (*Radhika Gore, Alberto Minujin, 2003*).

The 20/20 proportion is calculated on the assumption that the global volume of resources availability will be such that total government spending in developing countries will remain between 20 and 25 per cent of GDP and donor countries will make progress towards the goal of allocating 0.7 per cent of their GDP to the overseas development assistance (ODA) (*Radhika Gore, Alberto Minujin, 2003*).

The imperative of the 20/20 Initiative has tapered and focused more on allocations at national level and international development assistance. Budget initiatives deepen the advocacy and resource mobilization for social services at all levels of government. As one of the results, civil society participation is more involved in the budget preparatory process.

4.2 Poverty Reduction Strategies And Budgets

Signatory countries of the CRC acceded to the action planning and decision-making process that resulted in the poverty reduction strategies focused on the dialogue and prioritizing children rights. Poverty Reduction Strategies (PRSPs) can play a critical role in integrating social and economic policies and representing them in the budget. The core principles of the PRSPs are broad participation of the civil society and the private sector in all operational steps. Results-oriented and comprehensive in recognizing the multidimensional nature of poverty, strategies are and focused on the benefit of the poor.

The Medium Term Expenditure Framework (MTEF), which is a linking framework that allows state expenditures to be “driven by policy priorities and disciplined by budget realities”, is related to the PRS (*World Bank, 1998*). Since the MTEF aims to connect policy making, planning, and budgetary processes, it is a central element of Public Expenditure Management (PEM), the World Bank’s reform programme. MTEF will not replace the country’s budget, but should be integrated into the preparations as a process that refines budget projections.

Budget initiatives can play an important role in PRSPs by integrating gender and children’s concerns in strategies, as well as bringing transparency to the implementation process. Introducing budget analysis in the PRS and in subsequent budget allocations can bring a tangible measure of the relevance of children’s rights and gender in the proposed strategy for poverty reduction (*Radhika Gore, Alberto Minujin, 2003*).

5 WAYS AND MEANS TO INFLUENCE THE BUDGETARY ALLOCATIONS

Many governments separate their annual budgets into the operating (or recurrent) budget and the capital budget components. Three possible types of budgets - line-item, performance and programme budgeting – are used in the modern budgetary practice. Each refers to the type of disaggregation of the information presented, which reflects how the budget is planned. In most developing countries, budgets still blend features of the three; few, if any, budgets worldwide are prepared exclusively on a programme basis (*DESA, 2005*). There are as many budget formats as there are budgets in the reality.

In order to analyse the information that it contains, it is very important to understand how the budget of a specific country is constructed. Also, in the case of planners in different sectors, it is necessary to understand how the programme planning has to be budgeted.

The most sustainable way for governments to create and maintain fiscal space in the medium and long term, so as to generate sufficient public sector revenue to finance the multiple competing public spending demands they must meet, which include public policies and interventions to fulfil children’s rights is through strong and efficient taxation (*Paola Perezniето, 2011*).

Implementation of “child friendly budgets” does not imply that Governments have to produce separate budgets for children. They have to identify and influence the impact of budgetary resources and allocations in order to realize the rights of children. Such policy processes can be undertaken by CSOs or communities, initiated by government officials, or they shall begin with efforts of international development agencies.

5.1 Role Of The Legislature

Under the most of modern constitutions, the legislature is required to approve the budget before it is enacted as law and appropriations and taxation measures can be effected (*International Budget Project, 2003*). In the ideal case, the legislature approval should follow the scrutiny of the proposed budget.

It should make an analysis of its fiscal soundness and matching of the community’s needs with available resources, and at the same time to determine the efficiency of its implementation strategy. So far, legislatures in developing countries have not been well equipped both politically and technically to carry out this function properly. However, recently they started to take a more active role in the budgetary matters.

Greater budgetary activism by legislatures is driven by democratization and constitutional change processes that are happening in many countries of Latin America, Africa and central Europe. Their legislatures are increasingly interacts with CSOs, the media and external experts, which sees it as a primary channel for advocacy in the budgetary decision making. For legislatures, the input of civil society, both through technical training or independent expertise on budgetary issues, can help their engagement with the budget and ensure a balanced view of it (*Radhika Gore, Alberto Minujin, 2003*).

5.2 The Budget Process

Entire perspective on the child rights governance is based on the presupposition that child rights cannot be realised in complete without existence of effective, transparent and accountable governance mechanisms. Very often, children remain invisible in the debates and decisions on allocation of public resources and have limited opportunities to participate in the different stages of the budget cycle. Transparency and accountability of the budget are essential mechanisms both for the efficient functioning of a modern

democratic society and for the social well-being. Without them, trust is likely to be lacking between a government and those it governs, and may result in corruption, social instability and an environment that is less than conducive to economic growth (*IMF, 2005*).

In the majority of cases, the budget cycle is annual. The budget formulation, enactment and approval, execution and audit and evaluation are its functional stages. In this context, the policy-making methodology impacts the budget cycle as an outside variable from outside the planning procedure. The key outputs of the budgeting process are the overall resource envelope, sector limits and sector budget recommendations.

The available time frame to prepare and execute the budget, as well as to prepare and audit the final accounts, should be at least three years. In order to implement development programmes and policies, the annual budget cycle needs to be linked to a longer term policy, planning and resource allocation process. In most of the modern democracies, the budget preparation is the responsibility of a budget department within the Ministry of Finance (MoF) and the line agencies. It is executed by accounts or administration departments in line agencies with oversight from the accounts division of the MoF, and is audited by independent auditors, either in form of a state audit agency or its certified and contracted agencies.

5.2.1.1 Formulation

Initial multiannual national budget drafting should reflect priorities related to child rights policies and programmes as reflected in the national development plan (NDP) or equivalent multiannual policy and development plan (*Paola Pereznieto, 2011*). For this purpose, sector ministries and other agencies should prepare corresponding budgets to reflect their resource requirements through programmes and actions focused on the realisation of the rights of children. It must be based on the budget ceiling as defined by the Ministry of Finance and in accordance with detailed programmes and plans. In the ideal case, all of these projects and programmes should be influenced by the situation analysis of child rights or some other equivalent diagnostic tool. The result of the formulation stage is a proposal of the national budget (in almost all countries expressed in a Finance Law), which includes budget allocations for all ministries, governmental agencies as well as transfers to local governments, including subventions for the health and the education, if available or needed.

The budget drafting stage at the national level starts when the Ministry of Finance prepares the draft budget - first resource projections including the macroeconomic outlook forecasts. The Ministry must determine the amount of total affordable expenditure and subtotals according to the sector, programme or line ministry.

Based on that assessment, the Ministry then sends out a “budget circular” to line ministries, government agencies and sub-national level governments. Budget circular regularly includes guidelines for budget plans and invites bids from them. After that, the next step is when ministries and government agencies prepare and submit budget requests to the Ministry of Finance, according to constraints and goals indicated in the budget circular. Expenditure estimates are categorized by line ministry, programme and sector.

Budget initiatives at the Ministry of Finance level focus on advocacy to strengthen the political will. It influences the national policy objectives to ensure more equitable outcomes, analyzing budgets and building technical capacity. Existing channels of civil society participation should be used to consult the vulnerable social groups and bring their concerns and needs into the focus of a policy-making process. Brazil’s participatory budget process serves as a very good example at the municipal government level. In this process, citizens meet in open public assemblies to decide which investments are the most important to them.

5.2.2 Approval And Enactment

In the stage of the approval and enactment of the budget, Ministry of Finances usually sends out the negotiated budget to the legislature. Series of negotiations always takes place when the legislature bodies meets to discuss, amend and approve the budget proposal. During this stage, child rights advocates both within the sector ministries or agencies focused on the realisation of child rights as well as from outside (like development partners, donor agencies, and CSOs) have their biggest chance to act. They should now examine the budget proposal and advocate for its reallocation of the available resources for the implementation of programmes related to the child rights.

At this point, the interest in the budget is particularly high. The Ministry of Finances then presents the draft budget to the legislature, which is the step that at the same time provides an opportunity for the civil society groups. They have time to discuss with the legislative working groups and with the budget committees as well as to get the attention from the media to their budget analyses. As an example of a good practice, especially in those countries where the legislature have a more active role in the budget process, CSOs can use their analysis and databases in order to influence the debate and highlight important issues that may impact of budget proposals on the most vulnerable groups of the society.

5.2.3 Implementation, Monitoring And Control

Implementing the budget implies the release of appropriations to the spending bodies (ministries, agencies, municipalities, etc) that enter into the procurements and contracts and orders, goods and services are delivered and verified, payments are made and transactions are recorded.

Ministries, other relevant governmental agencies and local governments are spending the allocated resources during the process of the budget execution, including resources dedicated to the child-related programmes. Their spending has to be monitored throughout the year, in order to identify eventual leakages, verify adequacy of the flow of funds and ensure that budgeted allocations are disbursed for the execution of previously programmed actions. The realisation of programmes that will greatly contribute to the realisation of child rights is very often restrained not just by low budget allocations but also by the poor budget execution affected by a variety of different issues.

Bearing in mind the fact that the budget implementation is an executive function, CSOs are having the limited ability to monitor the flow of funds, unless the executive starts to issue regular public reports on the status of expenditure during the year. CSOs do have an interest in the effective oversight system that promotes adherence to the budget and reduces mismanagement or corruption, so different civil society groups may advocate for reforms to strengthen budgetary control (*Paola Pereznieto, 2011*).

5.2.4 Oversight: Audit And Evaluation

Budget auditing and evaluation is a process that comes at the year's end, just after the budget execution. Although it should be realised in all countries, audit and evaluation is more than often neglected due to weak checks and balances on government spending. Ideally, as part of this process, useful information is generated in relation to the quality and efficiency of spending on child rights-related programmes, as well as with regard to other areas of the budget.

This budget stage presents a valuable opportunity for budget groups to obtain information on the effectiveness of particular budget initiatives, as well as to advance transparency and accountability by assessing whether the legislature and executive branches respond appropriately to the findings of audit reports. When available in a timely manner, audit reports can document poor expenditure practices, leakages and procurement irregularities (*Shapiro, I. and Falk, S. , 2001*). To advance reforms, CSOs, parliamentarians, government agencies, communities and international development agencies have to recognise the clear need to monitor budgetary allocations, not just for the social equity and sustainability in general, but in particular for the realisation of proclaimed children's rights.

Having an audited and evaluated annual budget is simply not enough to ensure the government's objectives are met and it is very important to highlight this. Objectives related to child rights and the most policies and programmes in the most cases require more than a year in order to be implemented properly and the desired outcomes to start showing.

5.3 The Role Of The Civil Society

Developing countries have enacted legislation in order to enhance public access to budget information as well as to promote government accountability and at the same time to limit the corrupt practices. As a first step in the increased budget transparency, CSOs initiated numerous efforts and campaigns to get the access to the public finance information. Meanwhile, initiatives and campaigns started and led by the international organisations such as The International Budget Project, UNICEF, CIVICUS's Participatory Governance Programme, and the European Union are working hard with national government and non-governmental agencies on providing the better access to the relevant budgetary information.

Civil society budget transparency work, for the most of its part, is focused on the formulation and enactment of national budgets. Nevertheless, recent initiatives have concentrated mostly on analysing the budgets throughout their implementation and by continuous engagement with the entire budget process. CSOs can also collect information on budgetary expenditure, revenue and outputs that will contribute to the quality of their participation.

Modern civil society organizations have started to develop and maintain close and important relations with its new allies within the government. Programme managers in government agencies, auditors and even ombudspersons are among influencers that are making decisions regarding financial expenditures and now closely cooperate with the CSOs. This has provided CSOs with opportunities to monitor budget implementation and to create new methodologies for monitoring as well as to cooperate with the legislative branch and other relevant institutions. CSOs are now in position to oversight the budget implementation using existing accountability mechanisms such as government reports on the enacted budget, regular in-year reports, supplementary budgets (where applicable) and annual financial accounts.

CSO actions undertaken to promote the transparency and accountability of the budget (including social accountability mechanisms and other) require significant additional efforts, particularly in the empowerment

of the society's most vulnerable groups to claim their rights. They also imply the existence of channels to ensure transparency in public and private action. The lack of participation mechanisms and avenues for children to exercise their demands on the government exacerbate this difficulty. As such, future work should further reflect on possible entry points for including children in governance processes (*UNICEF*).

One rationale behind upstream policy work on child rights is to try and address overarching policy strategies and leverage more resources for children. The key area of focus should be the budget and public finance policies.

6 IMPORTANCE OF THE BUDGET TRANSPARENCY

There is a growing global consensus that one of the best ways to manage public funds equitably and effectively is through transparent budget systems, that are open to the public engagement and the scrutiny, and that have robust oversight institutions and mechanisms. In the sense of the realization of the children's rights, transparent budgets have to enable the examination of resources allocated for the child-sensitive issues to assess the level of adequacy in planning for child rights-related policy implementation. Within these issues we may include child-focused programmes like the public early childhood development services, as well as some programmes that benefit indirectly to the children, such as social protection to households with small children.

Effectiveness in the implementation of resources allocated to these programmes should be also taken into consideration. This enables child rights advocates to identify linkages between adequate policy planning on children's rights, budgeting in line with these plans and, more importantly, effective spending to fulfil those which might result in the realisation of child rights.

To facilitate for children's participation in the budget process, governments should develop child-friendly information about the budget and distribute it in schools and communities as well as publish on the internet and through social media channels. When organising public hearings and other events to discuss the budget, governments and the legislature should make sure that the events also cater for children's specific needs (*Schnell, 2013*). Advocacy for freedom of information and using already collected data to push for greater efficiency in financial flows and more streamlined procedures can also help to improve transparency and accountability of the budget process in general.

7 CONCLUSION AND THE WAYS FORWARD

The visibility of children's rights in government financing has been significantly improved over the past two decades. It has moved from the disparate and inadequate expenditure on their basic needs to a more explicit effort to promote the integration of children's rights concerns across the continuum of financing. This includes visibility of children's needs and concerns in the budgeting and expenditure processes as well as the greater transparency and accountability in social sector spending. More developed countries have managed to collect greater tax revenues that led to the generation of fiscal space needed to finance key child-focused social sectors. They have also implemented reliable mechanisms to strengthen the integration of children in the international development assistance measures.

However, this evident progress has not been followed by the clear recognition of the UNRC signatory countries legally binding commitment to allocate all of their possible resources to the fulfilment of children's rights. Rather than that, much of the progress in financing of the child rights-related projects is driven by the entire society's desire to improve the human development outcomes and child development needs. Areas related to the child participation and child protection in particular have remained largely under-resourced.

This progress, in the sense as we have seen in this document, should not be so easily dismissed, since it has been achieved through the coordinated political actions both on the national and the international level. While progress has been uneven due to numerous factors that differ from the country to country, and there still are some enormous inequalities in the achievement of social, economic, cultural and political rights of the children, we can find more positive than negative examples of change of the policy throughout the world that provide direction to national and international efforts.

More and more organisation, both at international level (for example, Save the Children) and local research institutions such as the HAQ Centre for Child Rights in India, are now engaged in different types of activities that are directly or indirectly related to fulfilment of the children's rights and needs. In order to ensure that new activities, campaigns and initiatives are built on examples of good practice, it is very important to continue documenting this work, from advocacy initiatives to empirical research. That methodology will eventually generate even richer and broader knowledge about the entire process. At the same time, sharing this kind of information can contribute greatly to generating regional and global alliances that can use this evidence for advocacy around investment in children.

Nevertheless, there is still a large amount of work to be done, particularly in the context of the actual adverse economic climate. Ongoing economic crisis still poses a great threat to the positive result in

retrenchment in public expenditure, including key areas and sectors for the implementation of children's rights, such as the social sector and poverty reduction spending.

In this context, the priority is raising the visibility of child rights in the budget revenue and expenditure and aid discussions. In addition, enabling the generation of more fiscal space through greater efficiencies in spending and active promotion of the transparency and accountability of the budget in order to ensure the better use of resources and minimise the corruption are key to encourage continued and better financing in these critical areas.

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