Prioritizing the education, protection, health and well-being of children constitutes the best and most robust investment we can make to fulfill the promise of Agenda 2030 – for children and young people themselves and the fundamental rights that they have – and for peace, human security and sustainable development.

The Addis Ababa Action Agenda (AAAA) recognizes the link between child- and youth-focused investments and growth by treating children and youth not just as passive recipients of social services and assistance but as active agents of inclusive development. Specifically, the Agenda:

- Recognizes that investing in children and youth is critical to achieving inclusive, equitable and sustainable development for present and future generations (AAAA para 7);
- Recognizes the need to support countries that face particular challenges to make the requisite investments in children and youth (AAAA para 7);
- Reaffirms the vital importance of promoting and protecting the rights of all children, and ensuring that no child is left behind (AAAA para 7);
- Commits to promote national youth strategies as a key instrument for meeting the needs and aspirations of young people (AAAA para 16).

Countries have also made several commitments as part of the SDG Means of Implementation (MOI) indicators (see IAEG report on SDG Indicators to the UN Statistical Commission). These include to regularly monitor the proportion of resources allocated by the government directly to poverty reduction programmes (MOI indicator 1.a.1), the proportion of total government spending on essential services (education, health and social protection, (MOI indicator 1. a.2), the proportion of government recurrent and capital spending to sectors that disproportionately benefit women, the poor and vulnerable groups (MOI indicator 1.b.1) as well as on programme coverage and results achieved in major SDG priority areas, such as education, health and WASH. Countries are also encouraged to introduce “nationally appropriate spending targets for quality investments in essential public services for all, including health, education, energy, water and sanitation, consistent with national sustainable development strategies” and to “provide fiscally sustainable and nationally appropriate social protection systems and measures for all, including floors, with a focus on those furthest below the poverty line and vulnerable groups, including children (Addis Ababa Action Agenda, para 12).

UNICEF encourages the following to improve understanding of social spending on children and endeavors to support governments on these actions:

**Improve reporting on expenditures and programmes that have direct and indirect impacts on child and adolescent well-being**

A country’s budget in particular reflects how well political commitments under the SDGs and FFD are being translated into direct actions to benefit the most excluded children and youth. Yet, under current reporting practices most government budgets are organized by sector and functional area, but do not routinely report how much of public expenditure directly addresses the needs of these young people. Relevant approaches to improve government reporting on child-focused spending include Public Expenditure Reviews (PERs) with a focus on children and child-focused areas such as immunization or nutrition programmes (these reviews are often implemented in collaboration with the World Bank); child-spending markers and taxonomies developed by countries such as Argentina, Colombia, Dominican Republic, Ecuador, Egypt, El Salvador, Honduras, India, Mexico, Peru, Uganda, Wales and Yemen and established reporting practices on child-focused allocations under the Convention of the Rights of the Child. Public dissemination of results of the monitoring exercise should also be considered.
Monitor and increase investments on new child- and adolescent focused SDG priorities that are of a cross-cutting nature but sit less easily within traditional sectoral budgets

For example in the area of child protection, investments in family or foster care, response to and prevention of violence against children, and justice for children are distinct from social protection and not always classified under such budgets. Interventions in areas like gender equality, adolescent development, nutrition and early childhood development similarly cut across sectors, ranging from health, education, agriculture, to water and sanitation. Investments that support the school-to-work transition are also commonly captured by education, labour, business development, and social protection budgets. Public dissemination of results of the monitoring exercise should also be considered.

Adopt principles of results-based reporting to spending on children and adolescents, with a particular focus on equity and effectiveness, including gender equality

Examples include tracking of spending that explicitly addresses geographic disparities of services for children including adolescents (both quality and access), as well as inequities among different population groups and gender in service provision or other matters. Possible criteria for spending effectiveness include the degree to which budget programs intended for children (directly or indirectly) succeed in achieving their objectives.

Carry out public advocacy around the budgeting process

Such as through routine budget briefs, fiscal space analysis and related advocacy with MPs, civil society, media (for relevant examples and country case studies see here and here).

Carry out systematic equity gap analysis to understand better which children and where progress for children are lagging and determine the underlying causes and bottlenecks

The policy and programmatic response to this analysis should focus on integration of service delivery platforms, systematically support the participation of community and strategies to reduce vulnerability and linking budgets and spending to results.

---

1 Examples of direct spending on children include birth registration, immunization programs, breastfeeding campaigns, early childhood development programs, water projects in a school, school meals, pediatric services within hospital, programs to reduce child labour, training of secondary school teachers, etc. Examples of indirect spending on children include prenatal programs, day-care programs, family grants, an affordable housing program for poor families of which children are key beneficiaries, police training on interacting with children, maintenance or construction of public parks that include playgrounds, etc.

2 http://www.unicef.org/socialpolicy/files/Engaging_in_Budget_Cycles_and_Processes_FINAL.pdf

3 http://www.unicef.org/socialpolicy/files/C-PEM_Compendium_FINAL.pdf


5 http://www.unicef.org/socialpolicy/files/C-PEM_Compendium_FINAL.pdf