OIL AND GAS SCOPING STUDY
UNICEF EXTRACTIVE PILOT
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PART ONE

Introduction

Objectives of the Scoping Study

In 2012, UNICEF, the United Nations Global Compact and Save the Children released the Children’s Rights and Business Principles (the Principles), which built upon the United Nations Guiding Principles on Business and Human Rights as well as the Convention on the Rights of the Child and relevant International Labour Organization Conventions.1

The Principles offer comprehensive guidance to companies on the range of actions they can take to respect and support children’s rights, prevent and address the risks to children from their activities, and maximize positive business impact in the workplace, marketplace and community.

Since their release, the Principles have raised critical awareness of children and youth as vital stakeholders of business, and UNICEF has engaged in activities to better understand how these Principles should be applied in different sectors. In support of this goal, the UNICEF Extractive Pilot 2014: Oil and Gas Scoping Study encompasses three primary objectives:

1. Identify the current impacts of the oil and gas sector on children’s rights.
2. Understand how companies in this sector are managing these impacts.
3. Determine how UNICEF can best engage with the oil and gas sector.

Expectations for companies regarding human rights

The United Nations Guiding Principles on Business and Human Rights describe the fundamental expectations for all companies as follows:

Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved. … Because business enterprises can have an impact on virtually the entire spectrum of internationally recognized human rights, their responsibility to respect applies to all such rights. …

Depending on circumstances, business enterprises may need to consider additional standards. For instance, enterprises should respect the human rights of individuals belonging to specific groups or populations that require particular attention, where they may have adverse human rights impacts on them. In this connection, United Nations instruments have elaborated further on the rights of indigenous peoples; women; national or ethnic, religious and linguistic minorities; children; persons with disabilities; and migrant workers and their families.2

The Children’s Rights and Business Principles3 build on the Guiding Principles to articulate companies’ responsibilities in regard to children’s rights, including the guidance that all businesses should “meet their responsibility to respect children’s rights and commit to supporting the human rights of children” (Principle 1) and “reinforce community and government efforts to protect and fulfil children’s rights” (Principle 10).

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The expectation for companies to support children’s rights requires them to undertake voluntary actions that may extend beyond the legally required actions, particularly in regard to social and community development projects that are targeted to reach children.

The Guiding Principles apply equally to international oil and gas companies and state owned enterprises, including national oil companies. National companies, however, may have mandates that differ from basic corporate models, for example, including the expectation to “fulfil special responsibilities and obligations for social and policy purposes”.

As described in a working paper published by Stanford University: “The characteristic feature of an NOC [national oil company] is its need to respond to government goals aside from pure profit maximization. The exact shape and function of an NOC can thus vary widely depending on how the government wants to control and benefit from the oil sector” – with the company’s role ranging from regulatory or administrative functions to serving as a broader development agency.

Trends in the oil and gas industry

For the extractive industry overall, it has been noted that “operations often occur in the most disadvantaged areas in the world, encountering some of the most vulnerable children, with profound and diverse impacts”. Inherently, the potential human rights impacts of oil and gas operations are often linked to their proximity to local communities.

Regarding children, knowledge of the specific impacts of operational activity has been limited. Feedback suggests that, to a certain extent, this is due the remote or offshore locations of the industry. That may be changing, however, as indicated by the increasing use of new onshore technologies. This and other unfolding trends in the industry are discussed briefly below.

Re-exploration of onshore and shallow waters using new technologies: Unconventional technologies are increasing exploration activity onshore. These include hydraulic fracturing, also known as ‘fracking’, which is undertaken in conjunction with horizontal drilling and allows the capture of more natural gas than other techniques.

Public concern over the effects of fracking has been substantial. As described in a 2011 report by Sustainalytics, “Although some public concern may be based on exaggerated estimates of likely impacts, these impacts have nonetheless generated and will continue to generate significant reputational risks for the individual companies.” The report notes several factors that have the potential to affect human health and other rights, including: emissions that may affect air quality and climate change; industrial development in rural communities; water consumption, and possible surface and groundwater contamination; and amplified risk of earthquakes.
Increase in partnerships between international and national oil companies: The 2013 Review of Resource Economics states that 90 per cent of global oil reserves and 73 per cent of production are controlled by national oil companies (state-owned enterprises). National oil companies are increasingly partnering with international companies for a variety of reasons, including:

- States have competing priorities to balance against resource exploitation and may not be able to afford or justify it.
- States are accountable to their populations and therefore less able to risk government funds on exploration activities that may not come to fruition. Partnering with international companies allows them to manage the risk.
- States may not have the technical expertise to extract resources, and geopolitical issues may restrict peer-to-peer learning on resource extraction between companies.

Joint ventures, however, may expose international oil companies to potential association with human rights violations committed by a government. For example, the case involving the Union Oil Company of California (Unocal) and a state-owned Burmese partner opened up for application of international rights standards in the United States court: “The rationale that State involvement leads to an expectation of a certain standard of human rights observance can be seen to underpin both the Unocal decision and the national regulative measures … This example of national courts applying international human rights standards is an indication of State practise supporting holding otherwise private corporations responsible under international legal standards, when there is sufficient State involvement.”

Exploration in the Arctic: This is expected to increase, led by Russian oil and gas companies, and could have significant impacts on the nomadic indigenous communities and their children living in the Arctic.

Study methodology and challenges

In 2014, UNICEF set out the goals for conducting the Oil and Gas Scoping Study, and commissioned business consultancy twentyfifty to conduct desk research and interviews.

One-to-one interviews were conducted with 30 stakeholders, including from civil society organizations and UNICEF staff and representatives of the following oil and gas companies: Bechtel, Eni, Maersk Oil, Petrobras, Repsol and Tullow Oil.

Challenges in the study process included an almost total lack of knowledge of the impacts of the oil and gas sector on children’s rights. Some civil society stakeholders turned down the opportunity to participate, noting they did not know anything about the topic and did not see the relevance of it. During the interviews, some participants focused solely on child labour rather than on the potential vulnerability of children to the sector’s broader impacts.

In addition, the perspective of national oil companies is not well represented, as only one interview was conducted with a national oil company (Petrobras).

Study findings indicate there is currently no agenda on the impacts of the oil and gas sector on children, and very little understanding or articulation of how the sector specifically impacts children as stakeholders distinct from the family or community.

As reflected in the findings, the sector has the potential to have both adverse and positive impacts on children, but beyond the management of child labour, these impacts are rarely identified or managed. Thus, it is important to note that Part 2 of this report should be read as a reflection of research rather than as a reflection of impacts identified by companies and other stakeholders during interviews.

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PART TWO

Children’s rights and impacts of the oil and gas sector

Potential adverse impacts

Research indicates that oil and gas operations can adversely impact children directly or through impacts on their communities and families. This section highlights some of the most relevant impacts children may be exposed to and details why children may be more vulnerable to their effects.

Conflict

“Children are among the most vulnerable victims of conflict. Conflict affects children in multiple ways: boys and girls can be recruited by armed groups, separated from their families and forcibly displaced, and they can get injured or even killed. Also, often children cannot go to school during and in the immediate aftermath of conflicts.” – European Commission

Poorly managed oil and gas activity can lead to conflict between countries and within communities by exacerbating disputes over access to natural resources. A study of oil exploration in Uganda, for example, found that “while the oil discoveries have the potential to enrich the national economy and enhance development, their potential to create new conflicts and exacerbate existing conflicts at regional, national and local levels is also high”. In an area that was already characterized by insecurity, tensions among communities were “reignited due to the recent discovery of commercially viable oil and gas”. The most common causes of conflict were related to land ownership and land use, followed by shared water sources, to a much lesser extent.

According to the Business & Human Rights Resource Centre, “Tension between countries has been reported in areas with oil potential, most notably Sudan and South Sudan’s border war, the dispute between Malawi and Tanzania over Lake Malawi, and conflicts between communities on the Uganda-DRC [Democratic Republic of the Congo] boundary. Oil prospects have reportedly stoked inter-communal tensions in Kenya and a UN monitoring group warned that oil exploration could fuel further conflict in Somalia.”

Conflict can also be related to the use of private security companies hired by oil and gas companies to guard their perimeter and facilities, and to the conduct of government forces such as the police or army. In some cases, association with public security forces creates significantly greater risk for international oil companies than association with private security forces. In regard to how children are treated by private security forces, oil and gas companies should have explicit policies that guide the procedures for detaining children and prohibit the use of violence against children. These policies should also carefully consider how and when children should be transferred to public authorities for arrest, particularly in contexts that may lead to their mistreatment in government detention facilities.


**Land acquisition**

Access to land is a vital necessity for oil and gas operations, ranging from the need for temporary access during exploration to land acquisition for the permanent construction of facilities. The acquisition of community land, however, can have a direct impact on children through the loss of homes, the disruption of access to schools and hospitals, and the break-up of family structures.

Permanent loss of land may lead to the loss of livelihoods and income for communities and families, which can cause immediate food insecurity. Replacing lost livelihoods can be extremely complicated: under international best practice, replacement land needs to be of the same size, quality and yield. In some cases, such land may not be available, so stakeholders are frequently offered cash compensation supported by alternative livelihood programmes.

Often these alternatives are not well designed and may not sufficiently replace what has been lost. This can lead to increased financial and social insecurity of the whole family unit, particularly the most vulnerable, including children. Any loss of income will reduce the ability for families to pay for services, such as school fees, inhibiting access to education for children.

Members of the displaced community may have no formal or customary land title recognized under law and, as a result, may be permanently displaced. Not only may this lead to short-term food and livelihood crises for children, it may also deprive them of what they believed would be their inheritance.

If companies are adhering to best practice standards, it is unlikely that these impacts will be permanent or critical. Nevertheless, poor planning or unsustainable practices could exacerbate the impact on children. For example, a company may build a school to replace one lost during construction, but may not ensure that the government maintains a supply of teachers. Or a company may build a replacement school but the demand for places at the school may have increased. This could undermine the quality of education that pupils receive.

**In-migration**

The construction of an oil and gas facility, as with any large-scale construction project, is usually accompanied by an influx of men looking for work and can lead to significant changes within a local area. Population surges stretch the capacities of social infrastructure such as housing, schools and clinics, making it harder for children to access these services. As the amount and frequency of traffic rises, there may be an increase in the number of children injured or killed during accidents.

Often, in-migration causes or escalates the sexual exploitation of children and the rate of child and teenage pregnancy. The combination of overcrowded housing, overburdened sanitation and health-care facilities, and increased sexual activity can escalate the spread of communicable disease, with particularly negative impacts on children.

In-migration will intensify the demand for goods and services, frequently resulting in inflation, which can render an area unaffordable for many of its citizens. This will have an impact on the ability of families and communities to provide for their children.

Another consequence of in-migration is the potential increase in social pathologies such as alcoholism, drug use and crime. If family members become addicted to drugs or alcohol they will be less able to care for their children, while increasing the possibility of their children becoming addicts themselves.

Impacts of in-migration will be felt in the labour-sending areas as well as within the host communities. Children from labour-sending areas may be separated from their parents for long periods of time, or in some cases permanently, as their father, mother or caregivers migrate to look for work. This can prompt a rise in the number of children who become the head of their household.
Environmental damage

“In developing countries today, children face the challenges of climate change, despite being the least responsible for its causes. More severe and more frequent natural disasters, food crises and changing rainfall patterns are all threatening children’s lives and their basic rights to education, health, clean water and the right food.” – United Kingdom Committee for UNICEF

The environmental impact of oil and gas activity ranges from climate change to macro level oil spills to smaller-scale impacts associated with operation-level pollution and waste.

Children are generally more vulnerable to environmental hazards than adults, particularly in terms of water and air pollution. They are especially at risk from birth to age 5, a period of rapid physical and mental development. Hand-to-mouth behaviours, the inability to read warning signs, and limited knowledge or ability to follow instructions are among the factors that leave young children at heightened risk from exposure to chemical waste.

There are a variety of initiatives linked with the oil and gas sector to help mitigate impacts on climate change. These include those run by IPIECA and the United Nations Oil and Gas Climate Initiative. Leading oil and gas companies often post public position statements on climate change on their websites, which usually illustrate the complex interaction between population growth and economic development on one side, and the contribution of carbon dioxide to climate change on the other.

Oil spills can have devastating impacts on communities. Initial impacts of spills can include the death and injury of employees working on site as well as those charged with the clean-up operation who risk chronic health conditions as a result. Any of these personnel may have children dependent on them for financial and familial security.

Longer-term impacts of oil spills include impacts on livelihoods and homes, especially for shoreline communities. Livelihoods dependent on fishing, agriculture, hunting and cattle can be critically and, in some cases permanently, affected by oil spills. This can exacerbate the vulnerability of children from families dependent on these livelihoods for income security.

Employment

Because large-scale industrial oil and gas operations do not directly hire children, the greatest risk of child labour in the sector is within the supply chain. This risk is heightened during the construction of facilities, due to the relationships a company has to maintain with a large number of suppliers.

During construction, companies may also need to contract a temporary labour force, often much larger than that employed during the operational phase. Companies will frequently use a third-party labour broker, but these brokers may not comply with the company’s code of conduct on child labour. The use of child labour in this way is not documented to any great degree, but it does indicate that a company should implement appropriate oversight regarding third-party contracts.

Conditions in permanent employment that could have adverse consequences for children are also found in other sectors. However, the oil and gas sector is traditionally male dominated, and work-based discrimination against women has the potential to be more significant in this sector than in some others. Corporate policies may not protect women from loss of employment due to pregnancy or reaching childbearing age, and employment benefits may not be available to single-parent families.

Difficulties for children will be compounded when a company does not provide its employees with a living wage in the area of operation, and housing provided for employees and their families does not meet adequate standards. In addition, when companies operate on a system of ‘fly in-fly out’ rotation, parents will be absent from their children for long periods of time.

Current impact management

International best practices

Principle 15 of the United Nations Guiding Principles on Business and Human Rights recommends that all companies undertake ongoing due diligence to understand and manage their impacts on society. This typically involves: a policy commitment to human rights or sustainability; ongoing human rights or social impact assessments to identify, prevent, mitigate and account for how impacts on human rights are addressed; and a process to enable the remediation of any adverse social or human rights impacts companies cause or to which they contribute.


Resources that describe best practices include:

- IPIECA Business and Human Rights Project –
- International Finance Corporation – Environmental and Social Performance Standards and Guidance Notes, which are not specific to the oil and gas sector but have become widely used as guidance for managing social and environmental impacts (<www.ifc.org/performancestandards>)

Most of these sources identify children as vulnerable stakeholders, and many of them provide information on managing impacts on children, such as the use of child labour, loss of access to education, or potential increases in the sexual exploitation of children. However, research conducted for UNICEF’s 2014 Extractive Pilot indicates that the Oil and Gas Scoping Study is the first initiative to publish specific guidance for managing impacts on children’s rights in the oil and gas sector.

Best practice guidance recommends all companies undertake some kind of ongoing due diligence process to understand and manage impacts on society. This usually involves the following elements all of which are further elaborated below:

- A policy commitment to human rights or sustainability
- Stakeholder engagement to identify vulnerability within the community
- A human rights or social impact assessment to identify, prevent, mitigate and account for how they address their impacts on human rights
- A process to remedy any adverse social or human rights impacts they cause or to which they contribute

Policy commitment

A 2013 review of business websites and published reports on corporate social responsibility indicates that the majority of publicly listed companies in the oil and gas sector have a human rights policy. However, relatively few of the largest state-owned companies were found to have adopted human rights policies.18

Research for the Oil and Gas Scoping Study found that few international oil companies publicly articulate children as a stakeholder group in human rights policies, even though most have made a commitment to abolish child labour. The Exxon Mobil Corporation, for example, states: “Throughout ExxonMobil’s worldwide operations, we forbid the use of children in our workforce. All ExxonMobil employees are above the legal employment age in the country of their employment.”19

Repsol’s Ethics and Conduct Code states: “Repsol is committed to respect the human rights of persons belonging to groups or populations which may be more vulnerable, such as indigenous peoples, women, national minorities, ethnic minorities, religious minorities, linguistic minorities, children, disabled persons and migrant workers and their families.”20

The use of child labour in large-scale industrial oil and gas activity is relatively rare and usually confined to the supply chain – and the public commitments that oil and gas companies make to the management of child labour creates a sense that this is the only child-related agenda in the oil and gas sector. As has been highlighted throughout this report, however, there are many other impacts that affect children.

Stakeholder engagement

“Today, the term ‘stakeholder engagement’ is emerging as a means of describing a broader, more inclusive, and continuous process between a company and those potentially impacted that encompasses a range of activities and approaches, and spans the entire life of a project.”
– International Finance Corporation21

One of the ways in which companies are able to build relationships and identify vulnerability within affected communities is through early, proactive, ongoing and strategic stakeholder engagement. However, community members protecting the best interests of children may be excluded from negotiations with a company.

In many cases, companies negotiate with local traditional authorities, particularly over access to land. In some cases, the community members who can best represent children – for example, women – are not invited to these negotiations. Furthermore, some members of the community may have interests that conflict with upholding children’s rights, for example, negotiating immediate cash compensation for land acquisition or use rather than establishing a trust fund for a child’s future financial security or setting up instalments that will be paid over time.

Although companies often make significant efforts to include as many stakeholder groups as possible into consultation and negotiation processes, they often face dilemmas in how to bring certain groups – such as women, children and youth – into the more formal negotiating processes.

Social and human rights impact assessment

Leading oil and gas companies usually undertake social impact assessments to identify and manage operational impacts on affected stakeholders. In many cases, they commission third-party consultants to undertake such due diligence exercises. Assessments can take the form of a one-time analysis conducted at the start of a new project in line with requirements for obtaining permits. There may also be ongoing social and human rights impact assessments undertaken every two to three years, allowing a company to understand the fluctuating impacts on operations on a community.

The application of human rights due diligence principles into practical impact assessment methodologies remains in its infancy in all sectors. There are currently no mainstream best practice models of how social and human rights due diligence should be undertaken. Companies usually recruit third parties such as human rights consultancies, to undertake due diligence exercises rather than undertaking these assessments themselves. The approach that companies take in the main therefore is to rely on the expertise of individual practitioners rather than specific methodologies.

Policy commitments and feedback from companies during the scoping study indicate that impact assessments do not typically apply stand-alone methodologies to identify and manage impacts specifically on children – though there are exceptions when a risk to children is identified as part of normal impact assessment. Most impact assessments start with social baseline surveys that profile the socio-economic character of an area. Indicators included for children usually focus on education and health.

There are, however, examples of companies managing the risk of child labour in the supply chain, including the use of annual letters to suppliers, forums, orientation sessions and other training, contract requirements, audits and field visits.22 Although oil and gas companies generally have complicated business relationships involving multiple parties, there are many sources of guidance on managing human rights impacts throughout the supply chain, particularly in relationship to child labour.

Potential gaps in identifying and managing impacts

While impact assessment frequently identifies groups of vulnerable stakeholders – children, women, the elderly – within a project area, research and interviews conducted for the scoping study indicate that this information may not extend to a level that truly reflects the situation of children.

In some cases, companies consider the community, household, family, parents and/or mothers to be responsible for the care and protection of children, and that managing impacts on these stakeholders implicitly addresses impacts on the child. Due to this assumption, issues such as child abuse are not usually included in baseline assessments. Impact assessments may also fail to account for orphans, children living and working on the street, or households headed by children – which are of particular relevance to oil and gas companies operating in conflict zones.

Another assumption is that the parents and other community members will represent children’s best interests during negotiations with the company, and so there is no need to make special efforts to bring children and youth into the engagement process. This assumes that all members of a community, household and family have equal access to community decision-making structures and consultation opportunities with the company. In reality, representatives of the child’s best interests may be excluded from these negotiations by discrimination in the community.

Current approaches: Companies indicated that current approaches to impact assessment are fit for purpose for identifying all material risks facing all stakeholders, including children. It is also assumed that individual consultants and practitioners undertaking due diligence exercises have the capabilities to be able to identify the specific vulnerabilities of children and women.

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There seems to be only limited knowledge on the breadth of impacts that oil and gas operations can have on children’s rights. At the project level, publicly available data are critically lacking on child protection indicators and discrimination against women, inhibiting the development of comprehensive baseline data. The perception that offshore oil and gas activity has little social impact on onshore communities often means that only limited baseline surveys are undertaken.

Social investment: Feedback suggests that some companies use social investment projects as a way to offset their impacts on the broader community, rather than engaging with the community on developing ways to mitigate impacts directly. This can lead to the inequitable distribution of social and economic benefits among those who are affected by oil and gas operations.

Social investment projects are often used as a way to reinforce impact-mitigation efforts through the investment in broader community objectives. They can also be used when direct impact mitigation is not possible. For example, if farming land is lost as a result of construction and no other land of equal or better quality can be provided, the loss may be mitigated through compensation and alternative livelihood programmes, which could be categorized as social investment.

Children are often key beneficiaries of social investment programmes, particularly in the areas of education, health and recreation. Although impact-mitigation programmes are typically monitored and reported on publicly, social investment programmes are not usually monitored in this way, thereby increasing the possibility of gaps in the process.

Grievance mechanisms

Although remediation through a company grievance mechanism was discussed during the interviews, no examples were provided of how children or their representatives were able to access grievance mechanisms.

Potential positive impacts

“In terms of its direct effects on people and the environment, the extractive sector is sometimes portrayed as an unmitigated blight – a source of exploitation, environmental damage and human rights abuse. That assessment is misplaced. … Transparency, effective regulation and good corporate governance can unlock the potential for extractive industries to operate as a force for social progress.” – Africa Progress Panel

Oil and gas companies have the potential to help the extractive industries operate as a force for social progress and the progressive realization of children’s rights through the transparent and full payment of oil and gas revenues to the host government; fulfilment of local content requirements, such as local employment and procurement; social and community investment; and project infrastructure. Details on each of these items are provided in the subsections that follow.

Transparent and full payment of oil and gas revenue to the government

The gap between resource wealth and human development in resource-rich countries is stark. In Equatorial Guinea, as one example, child mortality rates that were already high increased to more than 20 per cent after oil was discovered during the 1990s.

Ensuring that a country is able to maximize the potential for its resource wealth to act as a catalyst for development and the fulfilment of children’s rights is vital. While this is a fundamental responsibility of national governments, oil and gas companies can contribute to this goal by making full and transparent revenue payments to the host government.

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Types of revenue streams from the oil and gas sector to the host government include:

- **Income tax** – applied according to the prevailing corporate income tax rates for all businesses or a specific tax regime for the extractive sectors; tax rules for costs and deductions, as related to capital and operational investments, are a major determinant of how governments and companies benefit and how much income tax is paid by a company

- **Royalties** – payments made to government for the right to extract and purchase a non-renewable natural resource, generally set as a percentage of the output value or per unit

- **Production sharing** – many oil and gas contracts entitle the state to a share of the physical quantities of petroleum produced; the government sells its portion or takes cash payment from the operating companies in lieu of physical delivery of the commodity

- **Government equity** – petroleum and mining projects set up as locally incorporated entities for which shares are divided between a private company and a state-owned company or other public body; holding these equity stakes can give the state access to a portion of dividend payments

- **Windfall profits tax** – tax instruments designed to give the government a greater share of project surpluses through additional tax payments that are made when prices or profits exceed the levels necessary to attract investment

- **Other taxes and fees** – additional sources of fiscal revenues for the state

- **Bonuses** – one-time payments made when a contract is finalized, activities are launched on a project, or certain goals are achieved

Collaborative efforts are being made to ensure revenue streams are transparent by holding both the state and companies publicly accountable for discrepancies in payments and receipts. The Extractive Industries Transparency Initiative (EITI) provides “a global standard for the governance of a country’s oil, gas and mineral resources”, which is implemented by governments in cooperation with companies and civil society.

Under the EITI Standard, participating companies and governments publicly disclose the revenue streams that they pay and receive, with external oversight provided by a multi-stakeholder group. Countries that participate in the EITI regularly publish this information in a report, and oil and gas companies demonstrate their support through statements published online.

For example, Tullow Oil states: “Tullow is a corporate supporter of the Extractive Industries Transparency Initiative (EITI) … The EITI is a coalition of governments, companies and civil society, which adopts a multi-stakeholder approach to setting a global standard to promote transparency in the oil, gas and mining sectors. Tullow became a corporate supporter of EITI in May 2011 and we are actively involved in supporting countries that are implementing the EITI standard.” All of the oil and gas companies that participated in the UNICEF scoping study have made similar commitments.

Despite these efforts, international and national oil and gas companies are failing to comply with best practice standards on transparency, and even participants in the EITI may not fully commit to the requirements. For example, Tullow Oil told the Business & Human Rights Resource Centre that it preferred to publicly disclose the details of its contracts with the Government of Uganda, but the Government insisted on confidentiality.

Research conducted by Revenue Watch and Transparency International found that of 44 global and national oil and gas companies, eight had a ‘zero’ score on reporting anti corruption measures, and four of these were national oil companies in Africa. Three state-owned companies had the lowest score on institutional disclosure, and global companies – including Chevron, Exxon, Royal Dutch Shell and Total – were among the lowest-ranking companies in country-level disclosure.
Historically, the ‘resource curse’ has been characterized as the situation in which “poor countries with large endowments of natural resources, especially oil, often do not achieve sustainable economic growth because the size and volatility of oil revenues encourage corruption, mismanagement, and authoritarian governments that fail to invest for the future or provide for the well-being of the majority of their populations”.

However, host governments are increasingly setting up natural resource funds as a device to better manage revenues. According to the Natural Resource Governance Institute, these funds are usually special purpose investment vehicles that are owned by the government and whose principle source of income is oil, gas or mining sales. The purpose includes “saving for future generations”. There were more than 55 such funds in about 40 countries, holding approximately $4.0 trillion in assets, as of July 2014.

Progress has also been made in the development of legislative requirements for transparency, such as Section 1504 of the Dodd-Frank Act, which requires companies listed on United States stock exchanges to disclose all natural resource revenues paid to foreign governments. Likewise, the United Kingdom is in the process of implementing the EU Accounting Directive, which will require extractive companies of a certain size to disclose payments made to host governments.

Oil and gas companies say that they have very little leverage around how host governments spend oil and gas revenues, and no influence over child-sensitive budgeting. There are, however, opportunities for companies to lobby governments on socio-economic issues through country-level industry organizations such as the chamber of mines and petroleum. And some civil society advocates argue that stronger socio-economic protections should be included during the negotiation of contracts.

As stated in the 2011 report by John Ruggie, Special Representative of the United Nations Secretary-General on the issue of human rights and transnational corporations and other business enterprises:

Where the potential positive and negative human rights impacts of a venture are direct and significant, managing human rights risks will be an essential consideration to be included at the earliest stages of the life cycle of the venture. This is the case where the project presents either large-scale or significant social, economic or environmental risks or opportunities, or involves the depletion of renewable or non-renewable natural resources.

In such cases, irrespective of the sector involved, the negotiation process between a host State and a business investor offers a unique opportunity to identify, avoid and mitigate human rights risks.

The report offers 10 principles for integrating the management of human rights risks into contract negotiations; however, it does not mention children. Feedback from the sector suggests that the process of including human rights considerations during contract negotiations is very much in its infancy in all sectors, not just the oil and gas sector.

Contractual arrangements such as stabilization clauses exist to protect investors from regulatory changes affecting the current and future commercial value of their investments. Since this type of clause can have adverse impacts on the state duty to protect and promote human rights, challenges do not only emanate from government unwillingness to address social issues, but also from investor pressure to be compensated for regulatory changes, including higher social and environmental standards.

Local content

‘Local content’ can be defined as the added value that corporate operations bring to a host nation through workforce development, including local employment and training, and investments in supplier development, such as procuring local services and supplies. In many countries where oil and gas are produced, local content is required by the government’s regulatory framework.\(^{35}\)

Requirements around local employment could include the development of transparent local employment policies, training and skills development within the local communities, accelerated staff progression within the company, and the building of education and training institutions to address deficiencies in the local education system.\(^{36}\) These types of programmes have the potential to benefit children in two ways: (1) through an increase in parents’ employability, which could enhance children’s security and their ability to access education and health services; and (2) through providing direct educational benefits to children and an increase in their eventual employability.

Local content requirements also include support provided by companies on strengthening the ability of local firms to participate in the supply chain. These usually involve the development of corporate procurement policies, and modifications in the way that oil and gas companies undertake both direct and indirect procurement to better benefit local firms.\(^{37}\) Local content strategies, therefore, have the potential to increase community and family security, support youth employment, increase children’s well-being and support children’s rights.

Some of the challenges related to local content include:

- Governments may set unrealistic expectations in the regulations for oil and gas companies. For example, goals set for providing local people with training may be unreachable in the rural areas where many oil and gas companies operate.
- Local procurement has the potential to create alternative economies in communities and regions close to oil and gas operations. If not managed well, this can prompt ‘boom-and-bust’ cycles and dependency on the company, which could jeopardize a community’s economic security when operations are closed.
- Sustainability in local content requires collaboration with local government and civil society organizations that may not be functioning in the areas where companies operate.
- Oil and gas operations that occur in areas of high unemployment may lead to unrealistic expectations for new jobs, particularly among youth. To counter this, companies often have to make significant investments in local education, scholarships and capacity building to ensure they are able to meet local content requirements.


\(^{36}\) Ibid., pp. 10–12.

\(^{37}\) Ibid., p. 13.
Social investment

IPIECA defines social investment programmes as “the voluntary contributions companies make to the communities and broader societies where they operate, with the objective of benefiting external stakeholders, typically through the transfer of skills or resources”.38

Social investment, which may also refer to initiatives that are mandated by the government, includes philanthropy, establishing corporate foundations, and supporting the construction of social infrastructure such as schools and hospitals. Children are almost always a significant strategic focus of social investment, particularly through education, health and livelihood development programmes. Women are also often significant beneficiaries.

Social investment in the oil and gas sector, as within the extractive sector more broadly, was traditionally seen as an activity undertaken by companies to secure goodwill or their social licence to operate in local communities.

In 2008, IPIECA undertook a study to assess the characteristics of social investment projects and found that the business case for social investment was not always clear and objectives were vaguely defined, with programme design driven by budgets rather than the community’s needs. Therefore, most companies found it challenging to measure success. The level of community participation to determine social investment categories varied, and approaches ranged from reactive to proactive and strategic. In many cases, social investment programmes were “used as a first response to mitigate project risk”.39

Social investments have in the past been seen by critics as unsustainable and not strategically aligned with opportunities to leverage community assets or objectives. Furthermore critics maintain they fail to complement the broader development objectives of a particular country. When these investments do not align with national efforts to promote and protect children’s rights, their positive impact on children are limited.

However, research and feedback from the industry strongly demonstrates that these models are starting to change, and that companies in the oil and gas sector are increasingly moving towards more strategic engagement with governments, based on community and national development objectives.

This trend towards more strategic social investment, both on the part of the company and on the part of the government, is characterized by key factors, including government requirements for production-sharing contracts in which companies commit a proportion of profits to social investment. As noted in a 2013 study by the Centre for Social Responsibility in Mining: “Historically, corporate social investment has been represented as essentially a voluntary activity, linked to the broader corporate social responsibility (CSR) agenda. Our analysis of emerging trends in the global oil and gas and mining sectors suggests that this traditional view of corporate social investment is in need of rethinking.”40

Social investment projects are increasingly being conducted by companies in partnership with a range of other entities – including local and national governments, international organizations and non-governmental organizations – to ensure the sustainability of investment past the project’s closure. It has also been recognized that communities need to play an increased and more participatory role in the design of social investment projects to ensure the objectives of the whole community are being addressed.

Infrastructure development

Although infrastructure development was not a direct focus of any of the conversations during the research, it is important to note that oil and gas companies can have a positive impact by building roads and other facilities. When carefully managed in alignment with local needs, such initiatives can improve children’s access to schools and hospitals. They also have the potential to open up communities to new markets, creating positive economic impacts and increasing the financial security of children and their communities.

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39 Ibid., p. 3.
Conclusion and recommendations

Conclusion

“Countries with non-renewable resource wealth face both an opportunity and a challenge. When used well, these resources can create greater prosperity for current and future generations; used poorly, or squandered, they can cause economic instability, social conflict, and lasting environmental damage.” – Natural Resource Governance Institute

Ensuring that oil and gas resources are used to create greater prosperity for current and future generations is primarily the role of government, particularly through effective tax policies and the sustainable investment of revenues into social development. Companies can support this goal through the transparent, full payment of resource revenues to the government; by providing employment and making social investments; and through the prevention and management of adverse social and environmental impacts.

The roles of government and companies are interrelated and complementary. Both parties need to work together to ensure natural resource extraction does not result in economic instability, social conflict or environmental damage.

Multilateral engagement led by the government and supported by companies and civil society is vital to the development of resource-rich nations. The next section offers recommendations for how the oil and gas industry can support the best interests of children, followed by recommendations for how UNICEF can support companies and government in ensuring that children’s rights are well protected.

Recommendations for the oil and gas industry

Managing adverse impacts

1. Policy commitment. Develop a stand-alone human rights policy or integrate a human rights element into existing sustainability policies. Include an explicit commitment to managing impacts on vulnerable stakeholders, including children.

2. Stakeholder engagement. All consultation, including negotiations on land use and acquisition, should be undertaken with community representatives, including those who represent children. In addition:
   - Ensure that youth (aged 15–25) are engaged in formal and informal consultation between the company and the community.
   - Engage in ongoing formal consultation with representatives of children’s views, including women, caregivers, schools and non-governmental organizations.
   - Be aware of and attempt to overcome discrimination that can jeopardize the effectiveness of consultation, and make sure the best interests of children are represented during formal engagement with the company, for example, by including women and others who may be culturally excluded from community decision-making structures.

3. Social and/or human rights impact assessment. Conduct social and/or human rights impact assessments that are undertaken on an ongoing basis and meet international best practice standards. In the impact assessment, ensure that:

- Children and women are identified as vulnerable stakeholders within the framework of the impact assessment
- Links between impacts on women, parents and caregivers and impacts on children are considered
- The scale and severity of impacts on children as a result of company operations are well identified, using the UNICEF child vulnerability matrix (See Annex 1)
- Impact mitigation is addressed in the assessment
- Third-party consultants recruited for conducting the assessment are able to identify the specific vulnerability of children to operational impacts and/or deploy UNICEF’s child vulnerability matrix

**Baseline surveys.** Undertake baseline surveys for both offshore and onshore operations, and consider the following in the development of these surveys:
- An outline of the international human rights treaties that have been signed and or ratified by the host country, including the International Covenant on Civil and Political Rights; the International Covenant on Economic, Social and Cultural Rights; the Universal Declaration of Human Rights; and the Convention on the Rights of the Child
- An analysis of the extent to which the government is protecting these rights in practice at the national and site level through consultation with key stakeholders

**Data for corporate due diligence.** Liaise with host governments and third parties, including UNICEF, on increasing access to data, particularly in remote areas. Consider including the following data in baseline surveys and analysis:
- Number of households and key decision makers within these households, including identification of households that are headed by a child
- Numbers of orphans and provisions in place to provide care for orphans
- Level of protection provided to children by the community
- Data on birth registration, including age ranges and number of registered children
- Detailed overview of community decision making structures, particularly regarding gender and representation
- Role of women within the community in relation to livelihoods
- Levels of societal discrimination against women

4. **Grievance mechanism.** Ensure children and families are able to access company grievance processes, including providing them with information on how the mechanisms work. Also make sure that advocacy groups and non-governmental organizations working on behalf of children are able to access the mechanisms and deliver grievances on behalf of children. Potential child vulnerability to specific operational impacts should be identified by a designated grievance officer.

**Enhancing positive impacts**

5. **Resource revenues.** Ensure all resource revenues are paid transparently and in full to the host government. Make a public commitment of support to the EITI.

6. **Social investment and community development.** Actions to consider in this regard include:
   - Carry out social investment and community development programmes in collaboration with partners, such as the host government and non-governmental organizations, to ensure sustainability.
   - Participate in national and sub-national platforms on key issues, such as education, to ensure corporate development projects tie in with national and sub-national strategies as articulated, for example, through national social development plans and national action plans on business and human rights.
   - Ensure social investment is not used to mitigate impacts that could be more directly mitigated through individually negotiated compensation.
Recommendations for UNICEF

1. **Coordinate efforts with other agencies and groups.** Many organizations are already engaged in the oil and gas sector. UNICEF should identify and engage with these organizations – while contributing its unique expertise in children’s rights – to ensure efforts are not being duplicated, particularly in the area of revenue transparency and distribution.

2. **Engage with affected communities.** Build the capacities of communities where relevant as part of programme activities to better understand their human rights as well as children’s rights and how to protect the best interests of children. Support community participation in the design and planning of social investment projects with companies.

3. **Address adverse impacts.** UNICEF can support efforts to address the adverse impacts of the oil and gas sector on children by engaging with host governments to support:
   - National policies that integrate considerations on the impact of the oil and gas sector on children’s rights, including social development plans and national action plans on business and human rights
   - The establishment/implementation of legislation, regulation and monitoring to minimize the social and environmental impacts of the oil and gas sector: this includes, for example, legislation that requires companies to undertake ongoing social impact assessments that integrate a child rights perspective; and legislation/mechanisms that hold national oil companies to account for their responsibility to respect human rights, including children’s rights
   - Access to data for companies – particularly data on child protection – across different parts of the government, including at the sub-national level, to facilitate corporate due diligence such as human rights impact assessments and baseline surveys to identify child-specific concerns

4. **Enhance positive impacts.** UNICEF can support efforts to enhance the positive impacts of the oil and gas sector on children by:
   - Ensuring youth are articulated in mandatory local employment requirements placed on companies
   - Ensuring investment in skills and education is undertaken in areas where oil and gas companies operate to help companies meet these requirements
   - Supporting the effectiveness of corporate social investment programmes for children by communicating with companies on the needs and priorities of children close to oil and gas activity in order to inform social investment objectives
   - Supporting community participation in designing and implementing social investment programmes – and encouraging stronger alignment between corporate social investment strategies and national social development plans, particularly in regard to the progressive realization of children’s rights

5. **Share research findings.** Disseminate the Oil and Gas Scoping Study through business and human rights networks, and at relevant events and conferences. Engage with international stakeholders to map oil and gas initiatives, at the global and national level, to determine appropriate recipients of the report. Conduct outreach to key national contacts at company headquarters to discuss the findings.

6. **Commission additional research.** The 2014 Extractive Pilot indicates that further study is needed on the environmental impacts of the oil and gas sector on children specifically, and on national oil companies, particularly regarding their impact on children’s rights through social investment programmes.
## Child Vulnerability Matrix

<table>
<thead>
<tr>
<th>Age period</th>
<th>Category</th>
<th>Main vulnerabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>In utero</td>
<td>Health</td>
<td>Dependency on vitamins and minerals often found in food; malnutrition and poor maternal health could affect brain and physical development</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Vulnerability to water shortages; dehydration could pose significant threat to fetal/maternal health and development</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Underdeveloped nervous system makes baby particularly susceptible to certain environmental toxins, e.g., dust, chemical exposure, water pollution affecting development</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Permeable blood brain barrier rendering the brain more vulnerable to drugs and toxins</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Developing gastrointestinal system leads to increased concentrations of environmental toxins due to lower capacity for elimination</td>
</tr>
<tr>
<td>Infancy: 0–2</td>
<td>Health</td>
<td>Dependency on breast milk or formula milk from 0 to 6 months (average)</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Dependency on vitamins and minerals found in food; malnutrition could affect brain and physical development</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Vulnerability to disease (including water-borne disease) requiring access to adequate health care</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Vulnerability to water shortages; dehydration could pose significant threat to health and development of the child</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Underdeveloped nervous system makes baby particularly susceptible to certain environmental toxins, e.g., dust, chemical exposure, water pollution affecting development</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Permeable blood brain barrier rendering the brain more vulnerable to drugs and toxins</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Developing gastrointestinal system leads to increased concentrations of environmental toxins due to lower capacity for elimination</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Greatest vulnerability to disease (including water-borne disease); access to adequate health care most critical at this age</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Girls at risk of FGM</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Hand-to-mouth behaviour increases oral intake of potentially dangerous substances</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Lack of knowledge renders children unable to read warning signs, increasing risk of accidents posed by chemical exposure and railways and increased traffic flows</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Need for loving care, and the opportunity to form an attachment to main carers essential for physical, emotional, social and cognitive development</td>
</tr>
<tr>
<td></td>
<td>Emotional development</td>
<td>Need for stimulation to aid mental development and vulnerability to absentee parents</td>
</tr>
<tr>
<td></td>
<td>Social</td>
<td>Children with disabilities at greatest risk of exclusion</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Wilful behaviour and increased likelihood that children will fail to follow instructions</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Unable to defend themselves and therefore vulnerable to physical violence and abuse</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Early stages of learning and development including inability to read warning signs increasing road and traffic accidents</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Growing vulnerability to violent abuse (including sexual violence and exploitation)</td>
</tr>
<tr>
<td></td>
<td>Education</td>
<td>Inadequate access to quality education</td>
</tr>
<tr>
<td>Age period</td>
<td>Category</td>
<td>Main vulnerabilities</td>
</tr>
<tr>
<td>------------------------</td>
<td>------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Middle childhood: 6–11</td>
<td>Health</td>
<td>Dependency on vitamins and minerals found in food; malnutrition could affect brain and physical development</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Vulnerability to disease (including water-borne disease) requiring access to adequate health care</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Growing vulnerability to substance abuse, e.g., drugs and alcohol</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Significant vulnerability to disease (including water-borne disease), access to adequate health care</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Vulnerability to water shortages; dehydration could pose significant threat to health and development of the child</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Girls at risk of FGM</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Puberty and therefore able to get pregnant</td>
</tr>
<tr>
<td></td>
<td>Emotional development</td>
<td>Need for stimulation to aid mental development and vulnerability to absentee parents</td>
</tr>
<tr>
<td></td>
<td>Social</td>
<td>Children with disabilities at greatest risk of exclusion</td>
</tr>
<tr>
<td></td>
<td>Labour</td>
<td>Vulnerability to child labour</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Vulnerability to violent abuse (including sexual violence and exploitation), increased recovery time from physical attack and growing exposure to trafficking</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Vulnerability to accidents, e.g., inability to read warning signs on the mine site</td>
</tr>
<tr>
<td></td>
<td>Education</td>
<td>Inadequate access to quality education</td>
</tr>
<tr>
<td>Early adolescence</td>
<td>Education</td>
<td>Risk of child labour endangering health and education</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Dependency on vitamins and minerals found in food; malnutrition could affect brain and physical development</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Risky sexual activity, substance abuse, access to maternal and reproductive health, and care services affecting young women and the next generation</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Girls at risk of FGM</td>
</tr>
<tr>
<td></td>
<td>Health</td>
<td>Puberty and therefore able to get pregnant</td>
</tr>
<tr>
<td></td>
<td>Emotional development</td>
<td>Need for stimulation to aid mental development and vulnerability to absentee parents</td>
</tr>
<tr>
<td></td>
<td>Social</td>
<td>Assume responsibilities for family by being made head of the household without access to legal protections/land rights (e.g., denied access to compensation negotiations)</td>
</tr>
<tr>
<td></td>
<td>Social</td>
<td>Exclusion from most consultative/political processes</td>
</tr>
<tr>
<td></td>
<td>Social</td>
<td>Ability to socialize with peers; risk of developing social bonds with older youth who draw them into dangerous or criminal activity; absence of supportive adult guidance</td>
</tr>
<tr>
<td></td>
<td>Social</td>
<td>Children with disabilities at greatest risk of exclusion</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Vulnerability to violent abuse (including sexual violence/exploitation) and exposure to trafficking</td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>Vulnerability to child labour</td>
</tr>
<tr>
<td></td>
<td>Education</td>
<td>Inadequate access to quality education (including education on risky behaviour, e.g., sexual experimentation and drug abuse)</td>
</tr>
<tr>
<td></td>
<td>Education</td>
<td>Risk of child labour endangering health and education</td>
</tr>
<tr>
<td>Age period</td>
<td>Category</td>
<td>Main vulnerabilities</td>
</tr>
<tr>
<td>-------------------------</td>
<td>---------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Late adolescence and</td>
<td>Health</td>
<td>Dependency on vitamins and minerals found in food; malnutrition could affect brain and physical development</td>
</tr>
<tr>
<td>youth</td>
<td>Health</td>
<td>Risky sexual activity, substance abuse, access to maternal and reproductive health, and care services affecting young women and the next generation</td>
</tr>
<tr>
<td>Health</td>
<td></td>
<td>Girls at risk of FGM</td>
</tr>
<tr>
<td>Health</td>
<td></td>
<td>Early pregnancy</td>
</tr>
<tr>
<td>Emotional</td>
<td></td>
<td>Need for stimulation to aid mental development and vulnerability to absentee parents</td>
</tr>
<tr>
<td>development</td>
<td>Social</td>
<td>Access to housing; financial ability to make transition to adulthood (for example, through marriage or forming independent household)</td>
</tr>
<tr>
<td>Social</td>
<td></td>
<td>Assume responsibilities for family by being made head of the household without access to legal protections/land rights (e.g., denied access to compensation negotiations)</td>
</tr>
<tr>
<td>Social</td>
<td></td>
<td>Exclusion from most consultative/political processes</td>
</tr>
<tr>
<td>Social</td>
<td></td>
<td>Ability to socialize with peers; risk of developing social bonds with older youth who draw them into dangerous or criminal activity; absence of supportive adult guidance</td>
</tr>
<tr>
<td>Social</td>
<td></td>
<td>Children with disabilities at greatest risk of exclusion</td>
</tr>
<tr>
<td>Social</td>
<td></td>
<td>Opportunities for voice and to exercise citizenship rights and responsibilities; access to justice</td>
</tr>
<tr>
<td>Safety</td>
<td></td>
<td>Vulnerability to violent abuse (including sexual violence/exploitation) and exposure to trafficking</td>
</tr>
<tr>
<td>Safety</td>
<td></td>
<td>Vulnerability to child labour</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td>Inadequate access to quality education (including education on risky behaviour, e.g., sexual experimentation and drug abuse)</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td>Risk of child labour endangering health and education</td>
</tr>
<tr>
<td>Labour</td>
<td></td>
<td>Transition to work – high youth employment rates and poor working conditions (e.g., youth forced to work overtime, night shifts, in hazardous conditions)</td>
</tr>
<tr>
<td>General</td>
<td>Social</td>
<td>Exclusion from access to inheritance</td>
</tr>
<tr>
<td>Social</td>
<td></td>
<td>Girls potentially particularly vulnerable to sexual exploitation/lack of access to education</td>
</tr>
<tr>
<td>Social</td>
<td></td>
<td>Exclusion from access to natural resources in the future (intergenerational justice)</td>
</tr>
</tbody>
</table>

Source:
This matrix builds on and has been further developed from the age-related vulnerabilities table in the UNICEF—World Bank Guidance Note 'Integrating a Child Focus into Poverty and Social Impact Analysis (PSIA)' September 2011, page 7; available at <www.childimpact.unicef-irc.org/documents/view/id/130/lang/en>.