Children's rights budgeting and social accountability: Children's views on its purposes, processes and their participation*

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Abstract: Children's rights budgeting is an international human rights priority and the focus of the UN Committee on the Rights of the Child's 2016 General Comment on Public Budgeting for the Realisation of Children's Rights. General Comment 19 was informed by a consultation that gathered the views of 2 693 children in 71 varied national contexts across all five UN regions. The article describes the process and findings of this consultation, setting out the views of children across the world as to how their governments should make spending decisions that are sufficient, equitable, efficient, transparent and participatory. The consultation provides unique insights into how children in very different contexts think about the ways in which their governments can and do allocate public funds for children and their families in ways that support or undermine the realisation of their rights. The article identifies some of the barriers to including children in decision making on public spending, but challenges assumptions that they are not able to be or interested in being involved. It suggests that if participatory budgeting is to be effective for children, it will require bespoke forms of social accountability.

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^{*} The research was undertaken in partnership with the Child Rights Connect Working Group on Investment in Children. The partners on this consultation included: Child Rights Connect along with the African Child Policy Forum, Child Rights Coalition Asia, Defence for Children International, Eurochild, GIFA, IBFAN (International Baby Food Action Network), Plan International, the Latin American and Caribbean Network for the Defense of the Rights of Children (Redlamyc), Save the Children and UNICEF. Plan International and Eurochild provided some of the funding which supported the consultation. All of the partners contributed to the development of the consultation tools and worked to engage the child participants. All partners also commented on the final report. Further detail on the partners and process can be found at: https://www.childrightsconnect.org/working_groups/investment-in-children/

Key words: children's rights; participation; budgeting; social accountability

1 Introduction

Child rights budgeting is a human rights policy priority. It was the focus of a day of general discussion and resolution of the United Nations (UN) Human Rights Council (2015) and a recommendation of the European Commission (2013). The UN Committee on the Rights of the Child (2003) (CRC Committee) has recommended consistently that state parties develop child-specific budgets as a key aspect of implementation of the UN Convention on the Rights of the Child (CRC) (UN 2003), and in 2016 the Committee adopted a General Comment on Public Budgeting for the Realisation of Children's Rights, providing further guidance to governments and non-state actors on how to manage public expenditure for children (UN 2016). General Comment 19 does not define 'child rights budgeting', but describes the obligations on governments as follows: 'States parties are obliged to take measures within their budget processes to generate revenue and manage expenditures in a way that is sufficient to realise the rights of the child' (UN 2016: para 54). Measures range from 'the allocation of special resources for children, to increasing transparency in decision-making and the management of such resources' as well as instances where children are themselves given a budget (Riggio 2002: 52).

The challenges of participatory budgeting for adults are technical (it can be difficult for the public to understand complex public spending decisions and processes); attitudinal (public officials do not value what the public has to contribute); and practical (processes are slow and inaccessible and it can be difficult for the public to commit to these over time). The experience of involving adults suggests that the process is 'bumpy' and that the capacity of officials to explain themselves is better than their capacity to listen (De Sousa Santos 1998). Children's participation in budgeting, a key dimension of children's rights budgeting, faces all of the technical, attitudinal and practical challenges that confront adults, but these may be compounded by the fact that the participants are children (so will be considered to be less capable of understanding the issues and/or to have less interest in being involved) (UNICEF 2011). However, there is very limited research on children's budgeting and much of the existing literature does not address children's participation in budgetary processes (see, for example, Botlhale 2012; Creamer 2004). While there are some interesting case studies of child participation in budgeting (Riggio 2002; Marshall, Lundy & Orr 2016) there has been no research with children more generally on their views of public spending for the realisation of their rights nor on their interest in or capacity for involvement.

Discussion on participatory budgeting often is located and justified as part of a broader discourse of social accountability. Social accountability

has been defined as 'an approach towards [sic] building accountability that relies on civic engagement, ie, in which it is ordinary citizens and/or civil society organisations who participate directly or indirectly in exacting accountability' (Malena, Forster & Singh 2004: 3). It has been claimed that social accountability mechanisms, such as participatory budgeting, improve governance, foster democratic engagement and deliver improved policy and services (Malena et al 2004). Moreover, they are considered even more significant where traditional 'vertical' accountability mechanisms (such as public elections) are unavailable or ineffective.

There is a strong case to be made for children's rights budgeting from the perspective of social accountability (see generally Ngyuen 2013; Riggio 2002). For a start, since children do not usually have the right to vote, 'non-electoral' mechanisms may provide an opportunity for securing some degree of accountability in the absence of a voice politically (Peruzzotti & Smulovitz 2006). Second, there is an additional impetus when it comes to children's participation in budgetary decision making: Article 12 of CRC positions children's participation in public decision making as a specific entitlement for those under the age of 18 years, one that the CRC Committee has emphasised repeatedly (UN 2003; UN 2009; UN 2016). The justifications for article 12 often point to children's lack of influence over decisions affecting them, including in the public arena (Lundy, Tobin & Parkes 2018). In spite of these additional spurs to ensure children's involvement in decision making, children's views are largely absent from these processes and much of the academic scholarship on human rights and children's rights budgeting. The research discussed here provides empirical evidence of children's views, addressing the related issues of whether children are willing to contribute to decisions about public spending for the realisation of their rights and what it is they are interested in and have to say about what their governments do and should spend public funds on and how they should do it.

In line with the Committee's remit, in particular its emphasis on children's entitlement to participate in decisions that affect them (UN 2009), the Committee sought the views of children across the world about government spending and children's rights to inform its recommendations in General Comment 19. This article provides a critical analysis of the consultation that was undertaken with 2 693 children in 71 countries to support the development of the General Comment (Lundy, Marshall & Orr 2016). The consultation explored children's views on why governments should invest in children's rights; in what and in whom they should invest; how government should make its decisions; and why and how they should involve children. The process and its outputs provided an unprecedented insight into how children in very different contexts (the majority of which were in the developing world) think about the ways in which their governments can and do allocate public funds for children

and their families in ways that support or undermine the realisation of their rights.

2 Methodology and methods

Achieving global reach in a consultation with children in a short space of time would be beyond the boundaries of a single research team undertaking data collection themselves. In order to address this, the researchers worked in collaboration with key international children's organisations that were part of a working group that had been established to advise and support the development of the Committee's General Comment.

The consultation tools were developed using a children's rightsbased methodology, a key aspect of which is the active involvement of children in the research process (Lundy & McEvoy 2012). Core to this is building children's capacity to engage with the issues, an important factor in research that aims to collate children's views on what might be seen as a complex topic. In order to develop research instruments that were appropriate and effective for eliciting the views of children on the topic of budgeting, the research team worked with a Young Person's Advisory Group (YPAG), which included seven children, aged 13 to 17 years, and a Children's Research Advisory Group (CRAG) composed of five children, aged five to six years, in the United Kingdom. The YPAG assisted the research team by identifying the core themes that informed the research questions and analytical framework and developing childappropriate terminology for use in the consultations. They also advised on the design of participatory research methods. Additionally, after the data had been collected, the YPAG advised on results interpretation and the design of child-friendly dissemination strategies. The CRAG assisted the research team by providing input into the development of a consultation tool for facilitators to use with younger children or those with literacy difficulties. The preference would have been for a group of young people from a variety of global contexts and backgrounds to have been involved as research advisers to enable the group to be as representative as possible of research participants. However, this was not feasible in the time and resources available.

The research team developed consultation tools and a guide for incountry facilitators, which were then used by these partners. In order to reach as many children and young people as possible, two different consultation tools were developed: an online consultation tool (OCT) in the form of a questionnaire (this tool was also offered in paper-based version for those with no access to the internet); and face-to-face consultations, designed as participatory focus group discussions. The face-to-face consultations were conducted by experienced facilitators

employed by the partners in each country, using and adapting methods and templates designed by the research team.

3 Face-to-face consultation tool

The face-to-face consultation tool was designed to engage children aged from four to 18 years in the consultation topics, on a group basis, using participatory focus group methods. The face-to-face consultations were recruited by the regional and national non-governmental organisation (NGO) partners and, although a standardised mechanism for consulting with children was provided, it was designed to be flexible and capable of meeting the needs of children in a range of cultural contexts. The research team provided facilitators with an information pack to assist them in their consultations with children and young people and to advise on ethical considerations. This pack included activities and resources required to engage children and young people in the topics under consultation; a child-friendly version of the purposes/nature of the research; participant and parent information sheets and consent forms (to be used where this was culturally appropriate); and a facilitator response form to record the data. The facilitators, who understood the context and were present during the consultations, were involved in the recording and first level interpretation of the data. This was important for the sake of reliability, as well as feasibility, yet it created a challenge in terms of ensuring consistency of interpretation. To address this, an analysis template was provided in the form of a facilitator response form. This tool was also designed by the research team who, using the pilot data and framework used for the questions, established key themes and points of interest to be noted. This provided the facilitators with an overall framework within which to record the relevant data, while also providing free space to note any additional information. These were completed in English and forwarded to the central research team for final thematic analysis.

3.1 Online consultation tool

In order to ensure that as many children as possible could participate in the consultation, an online consultation tool (OCT) was developed, in the form of an online questionnaire (a paper-based option was also provided where necessary). With regard to sampling, it often is the case that online surveys do not provide for a sampling frame, and as such selection bias (in that a particular type of respondent may respond, as opposed to a random sample of a particular population) could be a concern. It becomes less of a concern if the online questionnaire is used in non-probability or exploratory research, where no assumptions are made about a particular population and no hypotheses are being tested, in which instances it is recognised that researchers are looking to target people who are knowledgeable and can contribute to the dialogue on a particular topic (Sue & Ritter

2012). The OCT was used in this way to further explore children's views on the topic of public expenditure. The results are not generalisable, nor are they representative of children from each of the countries. This was not the intention. Rather, adopting a children's rights-based approach to research, the OCT was successful in providing the opportunity for a larger number of children, from a greater geographical spread, to share their views on this topic. The OCT was aimed at children aged 10-17 years (younger children participated in the face-to-face consultation) and sought to engage the views of children regardless of their access to experienced facilitators or group-based discussions. The OCT was available in English, French and Spanish. It was also translated for use in paper-based questionnaires in Asia-Pacific and Western Europe.

3.2 Participants

Each country was categorised by region, according to the UN regional groups, and these regions are abbreviated in the report as follows: Table 1 presents the regions represented, their abbreviations used in the presentation of the findings and the total number of participating countries in each region. The majority of children taking part were supported by NGOs such as Save the Children, Plan International and working in developing contexts.

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Table	1.	Participating	regions	and	countries
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Region	Abbreviation	Total countries
Africa	Africa	18
Asia-Pacific	Asia-Pacific	16
Eastern Europe	EE	7
Latin America and Caribbean	LAC	16
Western Europe and Others	WEOG	14

4 Results: Children's views on children's rights budgeting

Children were asked why governments should invest in children's rights; in what and in whom they should invest; how government should make its decisions; and why and how they should involve children. The data was analysed deductively in five themes that had been informed by the initial review of the literature and input of the children's advisory groups

See http://www.un.org/depts/DGACM/RegionalGroups.shtml (last visited 30 June 2017).

and that had formed the basis for the research instruments used. In the final report they were classified as follows: government spending should be *sufficient*, *equitable and effective* and the decision-making processes should be *transparent and participatory*. In this article, we also classify them employing the language that was used by the child advisors to the project (and the language used in the research instruments). These themes are as follows: government spending should be enough to meet children's needs; enable all children to enjoy their rights equally; do what it is supposed to do; children should be able to find out what has been spent and how; and children should be involved in decision making.

In the following parts the children's views on public budgeting collated in this consultation are presented under these five core themes. Some of the key regional differences that emerged are identified. However, as discussed earlier, none of this is generalisable and, in any event, one of the things that was striking across the data was that the experiences and views of children in very different contexts were remarkably similar on this issue.

4.1 Sufficient (spending should be enough to meet children's rights)

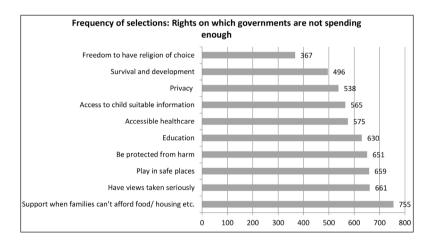
CRC requires states to 'undertake all appropriate legislative, administrative, and other measures for the implementation of the rights recognised in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources' (article 4). While the concept of 'progressive realisation' is distinct from the obligation to undertake measures to the maximum extent of available resources, the CRC Committee (UN 2003: para 7) has suggested that the latter introduces the concept of progressive realisation with respect to social and economic rights (for a criticism of this, see Nolan 2013). It has also said that the obligation on states is to 'strive to ensure the widest possible enjoyment of the relevant rights under the prevailing circumstances' (UN 2003: para 8). Moreover, while the focus often is on social and economic rights when resources are discussed, the idea that civil and political rights are cheap and/or require only legislation for implementation is 'problematic', since all rights require resources (Donnelly 2003: 27). Moreover, no state has unrestricted public spending. However, when spending choices are being made, children had a strong sense that public budgeting should address their needs explicitly.

4.1.1 Public money should be invested to offer children a decent life (EE)

The OCT offered children some specific examples of children's rights and asked respondents to select all of the rights on which they considered governments were not spending enough. On average, children selected

five of the listed rights. Figure 1 demonstrates how frequently each right was selected. It is notable that all the rights were identified by large numbers of children. The three most frequently-selected rights were support for families; the right to have views taken seriously; and the right to play in a safe place. While many children chose socio-economic rights, such as education and health, amongst their priorities, it is interesting that the second most common selection was the right to 'have views taken seriously'. Other civil and political rights such as access to information and the right to privacy were also chosen by many children, indicating a perceived need among children for more investment in these rights.

Figure 1: Frequency of selections: Where governments are not spending enough



Looking at responses across the different regions represented in the data highlights patterns in the priorities for children in different parts of the world. For example, the provision of an adequate standard of living was in the top three selections for all regions, except for Latin America and the Caribbean. See Table 2 for a breakdown of priorities for each region.

Table 2: Rights on which governments are not spending enough – by UN region

Region	Most frequent selection	Second	Third
Africa	Support for families who cannot afford food/housing etc.	Access to child suitable information	Have views taken seriously
Asia-Pacific	Play in safe places	Support for families who cannot afford food/housing etc.	Have views taken seriously
Eastern Europe	Support for families who cannot afford food/housing etc.	Accessible healthcare	Education
Latin America and the Caribbean	Protection from harm	Education	Play in safe places
Western Europe and others group	Support for families who cannot afford food/housing etc.	Protection from harm	Have views taken seriously

In the face-to-face consultations children were provided with examples of standard areas of budget allocation, which aligned with those offered in the OCT (although this method offered more scope for further discussion) such as education, transportation, health, defence, water and sanitation and social security. They were then asked to identify their priorities for spending. Some of their reasons for choosing particular areas of spending included:

- It is necessary to prevent children from risk of violence and sexual abuse so government has to put in place mechanisms for child protection and make sure there is safety in public places and homes for children (Africa)
- There should be security in parks so that we can feel confident and not afraid that we are going to be robbed or attacked by gangs or human trafficking (LAC)
- Every school should have access to a medical facility for fast and easy access to health care through the educational system (EE)
- Many girl children drop out of school because of lack of toilets and running water facilities in toilets in schools. Every school should have adequate number of toilets with running water (Asia-Pacific)
- If children are in conflict with the law, they are still children and need special attention (Africa)

Some areas generated debate among children, in particular around expenditure on the right to defence: Some wanted governments to spend less on arms, while others (in situations of conflict) said that more could be spent to increase children's sense of security. While a few children felt that freedom of religion was a right that was not a priority for expenditure, in other contexts others (mainly in Africa) suggested that governments needed to invest more to ensure freedom of conscience and to encourage religious tolerance. Access to justice was a common area of concern for many children, particularly those in Latin America who identified a need for more spending on policing to tackle violence in their communities. Many children in the face-to-face groups identified the environment as an important area for spending. One group (Asia-Pacific), in a context where there is significant concern about the impact of pollution on health, had as its second priority the environment, air quality and pollution.

There was a significant and cross-cutting theme in the children's responses acknowledging that public expenditure on families can be an important investment in children: In total 67 per cent of children highlighted 'support for families who cannot afford food/housing etc' as a right requiring more expenditure in their country. Children most often expressed views about the importance of the government investing in ways that ensured that their parents could obtain employment locally, for example, through training programmes or by helping them to start their own businesses and earn enough to take care of them — a finding that aligns with article 18 of CRC, which requires states to support parents to raise their children.

- Investing in parents so that they do not separate and take care of us (LAC)
- If the parents have jobs with adequate wages then they will provide everything for their children. It is the responsibility of the government to ensure jobs for parents (Asia-Pacific)

4.2 Equal (spending should enable all children to enjoy their rights)

All children are entitled to enjoy their rights under CRC without discrimination (article 2). However, it is clear both from global data and the CRC Committee's Concluding Observations that some children face significant challenges in the realisation of their rights (UNICEF 2016).² The child advisors wanted to know the extent to which participants considered that all children in their communities enjoyed their rights equally. However, when asked in the OCT how much they agreed (on a four-point Likert scale) that money is spent in a way that allows all

² The global data indicates large numbers of children living in severe poverty and out of school, as well as significant levels of infant mortality.

children to enjoy their rights, responses were not very positive.³ Figure 2 demonstrates the spread of responses across this question, indicating that only 28 per cent of children agreed or strongly agreed that money is spent in a way that allows all children to enjoy their rights.

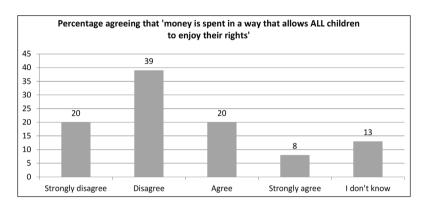


Figure 2: Children's views on equal expenditure

Children were asked to identify particular groups of children in their communities who may not enjoy their rights equally because of a lack of resources to address their specific circumstances. Many children identified issues of inequality in relation to disability, gender and race.

• If you are black, if you are a pregnant girl or if you speak another language or have a disability, you are discriminated against in school. You are not accepted; you cannot register (LAC)

Many children considered that expenditure was not distributed equitably across their country and this often was linked to the specific area in which children lived, with rural children, for example, often thought to be missing out.

- The central governments should allocate more resources to every distant region in the country, because children with disabilities do not have access to hospitals (LAC)
- More funds should be allocated in the national budget to cover children
 in the very remote areas of the country so that they can equally enjoy
 their rights as those in the cities (Africa)

Children had clear views about those children who are most vulnerable to breaches of their rights in their communities. Not surprisingly, this varied across and within countries. Even so, among all the participants there were certain groups of children mentioned consistently as requiring additional resources, including children with disabilities and those without homes.

Many additional groups were also identified, and some were mentioned frequently across a number of regions. Some of the reasons that children gave for identifying particular groups are given below.

- Children living on the street (homeless): There are no financial resources for them, they are prone to infections, their quality of life is very low (LAC)
- Many orphaned children are forced to look after their young siblings; for a variety of reasons but mainly because they do not want to split up (Africa)

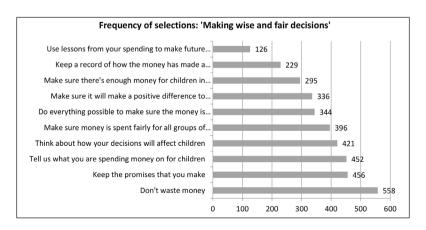
4.3 Efficient (spending should do what it is supposed to do)

One of the key drivers of social accountability mechanisms is the intention to ensure that public resources are used effectively (Schaeffer & Serdar 2008). Many children considered that their governments were not making efficient and effective use of money. Children voiced a variety of concerns that included perceptions of public money being wasted, not spent at all or spent on things that were not the most effective for children.

- Good planning so unspent money does not have to be returned (Africa)
- Manage public funds properly. Do not steal and never use them for personal interests (Asia-Pacific)

The OCT asked the children to select (from a choice of ten) the three most important issues for governments when they are making wise and fair decisions. The top three selections were 'Don't waste money'; 'Keep the promises that you make'; and 'Tell us what you are spending on' (see Figure 3).

Figure 3: Frequency of selections: How governments can make wise and fair decisions



In the face-to-face consultations children's views on the key things on which they wanted governments to focus paralleled the core issues emerging from the OCT data around spending money efficiently and effectively, with children's needs and rights at the forefront of expenditure decisions. Children in a significant number of countries raised strong concerns about corruption on the part of government officials and politicians, which they believed limited the capacity of government to realise children's rights:

• My suggestions to the Minister of Finance is that they shouldn't use the common fund to enrich their families but use it to provide the needs of the district to promote development (Africa)

When making suggestions and recommendations for government ministers, children emphasised that public money should be spent wisely on things that would benefit children now and in the future. This included, for example, spending money on schools and health facilities that were well built so that they would offer sustainable improvements in children's experience of their rights. There was also a common view that children and communities should be given the skills to be self-supporting. Children had a strong commitment to ensuring that resources were managed well to ensure the rights of future children, with some pointing out that 'the children of the future will be our children'.

 They will have the same needs we are having today. They too have rights (LAC)

On the other hand, one group of children living in poor conditions had a different perspective about how enough resources should be preserved for those in the future, suggesting that the onus should be on those whom they believed were wasting resources currently:

 There are people who are greedy in this world. They consume so much food and waste so much food. Let them share their resources with the children of tomorrow. We are provided only very little resources to lead our lives today. How can we share this with children of future whom we do not even know? (Asia-Pacific)

4.4 Transparent (it should be possible for children to find out and understand what is spent on children and the results of the spending)

Civil society engagement with 'children's budgets' seeks to understand how and how much the government is allocating and spending on programmes affecting children, as well as the impact of government spending on children (Malena et al 2004). A common theme emerging from the consultation was the view that any decisions about public expenditure should be based on good information sources defined by one group as 'research and knowing what the issues are' (Africa). Several groups mentioned the need for a good understanding or 'diagnosis' of the problem and stressed that this should

be undertaken across localities, looking at differences by gender and other groups and should involve speaking to children and their parents, including, for example, through peer research. A recurring reason was that this would ensure that government did not spend money on things that they did not need: Government should avoid unnecessary duplication.

- Gather information on the real needs of boys and girls... in order to get a real diagnosis (LAC)
- Not only keep records but also update them constantly because this will help them to determine if they are making progress or not (Africa)

Children's rights budgeting discourse places a significant emphasis on making children, who are usually invisible in public budgets, visible (Sloth-Nielsen 2008). Children strongly agreed that governments should be able to demonstrate ('show') where public money is spent and what the results of this spending have been so 'that we know how well government spends money on us' (Africa). One group called for the enactment of a Freedom of Information law (LAC). With a view to this, children felt that information should be presented in an accessible format that would be understandable to them, addressing directly a common challenge for social accountability, that is, 'the use of non-vernacular or impenetrably technical languages' (Goetz & Jenkins 2001).

 The government and the school committee should give us reports and budget allocation manuals, so that we will be able to know how much was allocated (LAC)

Children in a number of contexts emphasised the need to know that the money is used in the correct way. They suggested that there should be good systems for monitoring how money is spent and that these should involve children. One group suggested that this should include visits to 'poverty stricken areas to check if funds are equally distributed' (LAC). Others considered that government should set deadlines and have regular contact to update them on their progress.

- Stronger communication between those who make the decisions and those who 'get' the consequences of those decisions (EE)
- A system must be established to closely monitor the actions of all leaders (Africa)

4.5 Participatory (children should be involved in spending decisions)

• We are experts in child-related spending! (Asia-Pacific)

The CRC Committee has repeatedly emphasised the need for governments to consult directly with children, including in relation to public spending decisions (UN 2003). Even so, examples of children being involved in public spending (for instance, consulted on budgetary allocations or

priorities or given a budget to spend themselves) remain exceptional. The responses to the OCT highlighted strong support for government engaging with children when making decisions about expenditure. The majority of children stated that they would like to be involved in this themselves and that they would feel comfortable doing so, as demonstrated by their strong agreement to all the items presented in Table 3. However, there was also recognition that not all children would want to be involved or would be comfortable doing so.

Table 3: Children's interest and capacity to be involved in expenditure

Agreement to:	Full sample
	% Agree/ strongly agree
I think it is important that governments listen to children's views on how to spend money	87%
I think children would be able to help governments make important decisions like this	77%
I think it is important that governments take action based on children's views	84%
I would like to be involved when the government makes decisions like these	81%
I think most other children would like to be involved in making these decisions	76%
I would feel comfortable being involved in government's decision-making about important topics	79%
I think most other children would feel comfortable doing this	68%

Children also highlighted the support they require in order for them to meaningfully become involved in government decision making. In respect of this, the OCT results demonstrate three main challenges: 'when adults don't listen to children' (62 per cent of the sample reporting this to be true); 'when children don't have information about how governments spend money' (57 per cent reporting this to be true); and 'when children don't know how government makes decisions about money' (49 per cent reporting this to be true).

Many considered that they were well-positioned to advise governments on how to make decisions about spending for children's rights, because they understood the impact of this spending in their lives. Some also emphasised that children were in a good position to speak about the impact of budgets cuts.

- Without the right to have views taken seriously, children will remain deprived. Child views should be reflected in budget formulation (Asia-Pacific)
- Only they know what they miss the most (WEOG)

Children expressed the view that decision makers at all levels of government, including local, regional and national, should take active measures to seek the views of children on budgeting decisions and should include children directly in decision making whenever possible. Providing information is not enough since governments 'cannot expect information provision to generate single handily the positive feedback loops between State and society' (Ackerman 2004). Many children identified a need for officials to go out to where children are located to check the situation on the ground and to seek their views. While there was support for national bodies (such as children's parliaments), many children wanted to be sure that views from all regions were fed into this properly.

• It can be better to support children's groups and meetings to take place at grassroots level periodically to inform the national summit about the real situation of children on the ground (Africa)

Many participants identified the need to involve adult facilitators to support them to understand the details of consultation processes and to assist them to make their views known to the government. They also suggested that decision makers should 'Try harder to listen to our voices!' (Asia-Pacific) by increasing their capacity to understand children's views. Some children were concerned about the fact that adults might not think that they were able to have sensible views on issues related to public expenditure, when in fact many had interests not just on issues immediately affecting them but on global issues affecting their economies.

• I think the government is belittling our capacities to learn and understand issues (Asia-Pacific)

There was strong recognition of the need for participation to be inclusive and suggestions that governments should include the views of children from diverse ages and backgrounds and localities, as well as the organisations that worked with them and on their behalf. Many argued that these should reach out in particular to those with disabilities and those who do not speak the majority language. It was suggested that governments could make consultation processes known through methods that target children specifically, such as mass media or through schools.

 Government must consult children from minority groups, including those with a disability, when drafting the budgets so that their needs will be taken into consideration during the budget preparation process (Africa)

- Create panels that truly represent young people (different age brackets, all social and economic segments of society) (WEOG)
- I think we should go out on the streets and find the children who are begging to ask their opinion, what are their greatest wishes in life and to convey that to someone who is in charge (EE)
- Make consultations with all the children nationwide, taking into account
 the context ... given that the reality of the eastern side of the country is
 not the same as the western side, or the rural side is different to the city
 (LAC)

A frequent recommendation was that governments should follow up on the proposals made by children during budgeting discussions, whether that is through government consultations or through more formal mechanisms for children submitting their proposals (for instance, youth parliaments discussing municipal spending) and offer feedback to the children about why decisions were taken to implement (or not) the children's recommendations. They emphasised that adults should involve children in monitoring the impact of spending.

In the OCT, 9 per cent of the children had direct experience of participation in budget decision making. This often was as part of youth councils or via NGOs. Of those who had experience participating in budgeting processes, 90 per cent enjoyed the experience, and 80 per cent felt that the adults listened to their views, which in turn made the children feel empowered and valued. However, only 52 per cent felt that changes were made based on their views, a commonly-reported outcome in children's participation in public decision making generally. Examples of positive action included seeing policy change; governments carrying out further work based on children's input; and the realisation of physical buildings/services. Nevertheless, such positive examples were in the minority. Often, when these children were asked what they would improve about this process, they cited a desire to see action/change.

• If you see change then you'll know government has done something ... you see facilities being built. You have to see change (Africa)

Many gave examples of having participated but that they did not have their views taken seriously or followed up.

- It was evident that they used our participation showing up in the media (in relation to a consultation that took place after the budget was finalised) (EE)
- We tried to get an appointment with him (the Minister) for over a year, and not once could we go and see him, even though he told us that his office door is always open to us children. (Africa)
- 5 Children often report that little changes in response to their input. See Lundy (2018); Lansdown (2006).

 The need to take our opinions seriously, and not just provide the space so as to meet the requirement of listening to children (WEOG)

5 Conclusion

• The budget should not say that because children are not able to vote, they (government officials) will put the concern of only the adult. Because they are in the government for all and must listen to our views (Africa)

One of the things that may be distinct in this study of children's views on public spending and rights, which may not be as apparent with other groups of rights holders, is their need to justify the fact that they are a legitimate focus of spending and their accounts of the struggle to be taken seriously by adult decision makers. Many used the terminology of 'investment', a description that is contested by some for its presentation of children as a commodity to be invested 'in'. Moreover, children often argued that investment in their rights made good economic sense, not only for children but for the country as a whole. Sometimes this was connected to the negative consequences of a lack of investment, such as poorly-resourced education reducing employment opportunities and children turning to drugs and crime. Often, however, children suggested that investment in areas prioritised by them, such as technology (including internet access), play spaces and roads, would promote a more general public good.

- More money should be spent on youth homelessness and support for low income families. Youth recreation programmes funded by the government could help youth avoid crime (WEOG)
- Public spaces to attract more tourism, improve the economy. With a better economy, we could invest more in the future (LAC)

In a similar vein, children felt the need to justify their participation in budgetary processes. While children may not be aware of their entitlement to be heard on matters affecting them, the obligation remains. Children's participation in policy making, including at an international level, remains sparse, with children excluded ab initio from contributing to decisions that affect them, often on the assumption that the decisions are too complicated and outside their capacity (Lansdown 2006; Lundy 2018). Government spending is one of those no-go areas; few examples remain of public bodies consulting children on issues related to budgeting and expenditure (Guerra 2002; Botlhale 2012; Marshall, Lundy & Orr 2016). This study dispels assumptions that children do not have views on public spending, are not able to speak to the effects of public spending on the realisation of their rights and are not interested in being involved in public spending decisions to realise their rights. That is not to say that all children wish to do so or think that others would, nor does the data suggest that children's views will always differ widely from those of the adults who ultimately have control in the decision making. Moreover, it is clear from the reports of the children who had experience of participatory budgeting that the significant challenges identified earlier (technical, attitudinal and practical) persist. However, the findings demonstrate that children do have unique perspectives on the implications of public spending (or the lack of it); what governments need to do to change this, and how they might be involved.

General Comment 19 urges governments to consult with children as part of public budgeting processes (UN 2009). In its support for and endorsement of the consultation, the CRC Committee has taken an unprecedented step in modelling an approach that should counter some of the arguments that children have no place or value in these discussions. To inform this step, it has not only actively sought children's views, but for the first time has foregrounded them in a General Comment of a UN treaty body (UN 2016: para 8). The Committee has also called on those states with experience 'in engaging children in meaningful participation in different parts of the budget process ... to share such experiences and identify good practices that are appropriate to their contexts' (UN 2016: paras 52-56). The research team has conducted a follow-up study which provides examples of how children are participating in budgeting processes globally (Marshall, Lundy & Orr 2016). What the study described here provides is evidence from children themselves that they can and do want to be heard in public spending and that, when given the opportunity to form and express their views, they provide unique and valuable insights as to how the substance and processes of public spending can be operationalised to further the realisation of their rights.

As in the case of many practices that are child-centred, there is learning from the children's responses that might be applied universally. Not only were children aware that their rights and those of the adults who care for them were inextricably linked, but it is clear that many of the challenges identified by children in realising their rights often also affect adults. The children's suggestions about ways to make public spending accessible and participatory, often creative and/or harnessing the possibilities of social media and technology, are relevant to the wider discussion and practice of human rights budgeting. Children can see solutions where adults may see barriers.

The study also contributes to an understanding of what constitutes meaningful social accountability when the citizens in question are children. Ngyuen has observed that those proposing child-responsive accountability face a compounded challenge since 'children have to overcome two unequal power relationships; between State and society but also that between children and adults' (Ngyuen 2013: 7). In many forms of child advocacy, children are dependent on the support of adults (Orr

et al 2016). A further challenge arises from the fact that children are a constantly-changing population: Children grow up and thus age out of their status as children, with the processes in danger of becoming 'fixed in time and space' (Cabannes 2006: 218). In processes that are ongoing, they need to be succeeded by other children, a process that often requires continuity in the form of a stable adult presence (Orr et al 2016: 245; see also Wyness 2009). These factors inevitably impact on the understanding and implementation of traditional forms of social accountability.

The building blocks of social accountability have been described in the following chronology: (i) mobilising around an entry point; (ii) building an information evidence base; (iii) going public; (iv) rallying support and building coalitions; and (v) advocating and negotiating change (Malena et al 2004: 9). The findings from the consultation suggest that each of these 'stages' may encounter different challenges and require a different process when those seeking accountability are children. First, it appears to be much more likely that adults will identify the need for children to be included in budgetary decision making and invite children in rather than initiate the process themselves. Moreover, children reported that they would need the support of adults to both access relevant information and understand it. And finally, they were aware that taking part will often need permission from parents and other gate keepers as well as particular contacts, resources and skills. The combined effect of this is that coalitions are likely to be forged with other adult stakeholders, and advocacy and negotiation needs to create entry points, ongoing relationships and credibility (which children should be afforded, but which the data in this study suggest is often missing). It has been suggested that a key difference in social accountability mechanisms for children compared to those for adults is that children are dependent on 'adult intermediacy', defined as 'channelling their voices' (Ngyuen 2013: 24). While that may be what occurs in practice, it is not necessarily compliant with a rights-based approach or indeed with children's wishes as expressed in this study. The CRC Committee has emphasised that government must build direct relationships with children and not always work through representative NGOs (UN 2016). Moreover, children in the study also recognised a need for adults to facilitate their involvement, not to represent them.

In line with broader human rights-based approaches, children should have their capacity built to claim their rights, in particular the right to have their views given due weight on matters affecting them (Lundy 2007). Adult duty bearers also need to have their capacity built to be able to listen to children and take their views seriously. Even with this in place, when children are involved in participatory budgeting, the traditional vertical and/or horizontal lines of social accountability are inevitably disturbed, the straight lines to government subject to a series of detours or loops to adults (for permission or support). Children live in a socially-constructed

'culture of dependency' (Cockburn 1998: 99), relying on adults to create the opportunities for participation, inviting them in (or allowing them to attend), providing accessible information, negotiating access to decision makers and communicating decisions. Of course, adults are citizens too and there is a need for a clear demarcation of roles so that children's views are not usurped, obscured or manipulated by adult interests and agenda.

In some respects the newer models of social accountability, socalled hybrid mechanisms (Goetz & Jenkins 2001) may be even more appropriate for children. These approaches, described as diagonal models, operate when civil society operates not vertically, but within previously-closed horizontal models, allowing direct access to decision makers. For example, municipal authorities could invite representatives from their children's councils to attend full council meetings and present their priorities at finance sub-committees. This places children in direct communication with decision makers rather than relying on adult intermediaries. Ackerman has observed that '[i]nstead of sending sections of the State off to society it is often more fruitful to invite society into the inner chambers of the State' (Ackerman 2004: 448). For such forms of co-governance to work effectively, key rules of engagement have been identified for citizen observers, all of which could work to address some of the challenges identified by children: legal standing, a continuous presence, clear procedures for meetings, access to information and a right to dissent (Goetz & Jenkins 2001: 369). Each of these acquires enhanced significance for children's effective participation in accountability mechanisms given that children's experience is characterised by a lack of legal standing; intermittent contact with duty bearers; dependency on adults for entry and child-accessible information; and a concomitant risk that their views will be subsumed within or substituted by those of adults.

Finally, the study reinforces the significance of culture and context for effective social accountability. Children were attuned not only to the needs of their communities and the types of practices that might be effective, but provided insight into the broader social and political dynamics and their scope for influence. For some of the children in the study the concept that an adult would be interested in their views on anything, never mind public budgeting, was inconceivable. Others recognised the fact that adults should be interested, but were in no doubt about the resistance they would encounter (or had in fact encountered) during attempts to engage. General Comment 19 provides a renewed springboard for these initiatives, one that might be used to spur governments to create entry points for children in public decision making about government spending. It may be a long game and one that is marked by the technical, attitudinal and practical challenges identified earlier. However, concerns that it cannot be done well (for example, that the process will be tokenistic) are not an excuse for doing nothing at all (Lundy 2018). The findings shed light on some of the challenges from children's perspectives rather than those of adults. They also provide insights from children as to how the barriers might be addressed. A consequence of this study (and the public initiatives that are beginning to emerge or embed) is that the children involved will soon grow into the next wave of adult decision makers and parents, with fresh perspectives on the role that children and the general public should and can play in public spending and human rights.

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