Mr President,

This statement is made on behalf of the Groupe des ONG sur la Convention relative aux droits de l’enfant and 8 NGOs.

States have an obligation to children to realize their rights in compliance with the UN Convention on the Rights of the Child (UNCRC).

One billion children are deprived of one or more essential services for their survival and development, including access to quality education, health, adequate nutrition and protection services.

Equitable and efficient resource mobilization and public spending is the most sustainable way through which services to children can be delivered and their rights realized.

Yet, as highlighted in the HRC resolution 28/19 on ‘Towards better investment in the rights of the child’, the lack of sufficient, efficient and equitable investment in children remains one of the main barriers to the realization of children’s rights.

States need to mobilize sufficient domestic resources to realize children’s rights, including through progressive taxation, and where necessary within the framework of international cooperation.

The realization of children’s rights without any kind of discrimination requires equitable budgeting with priority given to the most deprived and excluded children and with particular attention to the situation of girls.

In making budgetary decisions, the best interest of the child should be a primary consideration. To this end, States should conduct child rights impact assessments of their fiscal policies, budgeting and spending.

States need to produce disaggregated data on children to inform budgeting, while making allocations to girls and boys visible in budgets.

Transparent fiscal processes where citizens can participate throughout the budget cycle based on access to information is crucial to ensure accountability and to fight corruption.

Children’s participation in public decision-making within an enabling environment not only constitutes their right, it can also make budgets more equitable and responsive to children.

Consultations with almost 2,700 children confirmed that children want to participate in decision-

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1 African Child Policy Forum, Child Rights Coalition Asia, Defence for Children Costa Rica, Eurochild, the International Baby Food Action Network, Plan International, Redlamyc and Save the Children
making about government expenditure. They are convinced that their insights will help States to make better decisions.\footnote{Centre for Children’s Rights (2015), \textit{Towards Better Investment in the Rights of the Child: The Views of the Children}, \url{http://www.childrightsconnect.org/govtspendingsurvey/}}

In conclusion, we call on UN Member States to put the rights of the child at the centre of transparent, participatory, accountable and sustainable public service delivery underpinned by sufficient and equitable resource mobilization, allocation and spending to translate children’s rights into children’s realities.

Thank you.