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Annual report of the United Nations High Commissioner for Human Rights and reports of the Office of the High Commissioner and the Secretary-General

Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development

Protection of the rights of the child in the implementation of the 2030 Agenda for Sustainable Development

Report of the United Nations High Commissioner for Human Rights

Summary

The present report is submitted pursuant to Human Rights Council resolution 31/7. In the report, the High Commissioner takes stock of the ways in which the 2030 Agenda for Sustainable Development has the potential to support the realization of children's rights and presents an overview of relevant lessons from the implementation of the Millennium Development Goals. It further identifies key obligations, considerations and measures needed for the protection of children's rights in all aspects of the implementation process of the 2030 Agenda.

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I. Introduction

1. In its resolution 31/7, the Human Rights Council requested the United Nations High Commissioner for Human Rights to prepare a report on the protection of the rights of the child in the implementation of the 2030 Agenda for Sustainable Development, and to present it to the Human Rights Council at its thirty-fourth session.

2. The 2030 Agenda is intended as a framework to safeguard the future of the planet and the next generation, and as such has strong potential to support the rights and best interests of all children. It makes crucial commitments that are supportive of the protection and promotion of children's rights, in particular that it will be implemented in line with international human rights law, including the Convention on the Rights of the Child.

3. As a universal agenda, it is relevant in its entirety to all children in all countries and addresses key dimensions of children's rights, including both freedom from fear and from want and equality and non-discrimination. As States embark on the implementation process, the application of human rights principles and standards is essential to support effective delivery on the commitments contained in the Sustainable Development Goals and particularly to identify the special measures and prioritization needed to reach the most marginalized children, who are at greatest risk of being left behind.

4. For the preparation of the present report, a note verbale requesting input was sent to all Member States and written contributions were received from 13 States. Submissions were also received from civil society organizations, United Nations agencies and other international entities.¹

II. The 2030 Agenda for Sustainable Development and the rights of the child

A universal agenda for all children in all countries

5. The 2030 Agenda for Sustainable Development is a universal agenda and represents a historic opportunity to promote the realization of the rights of all children in all countries to get their best start in life, to survive and to thrive, and to live free from violence and abuse. The Sustainable Development Goals and targets have been defined above all to inspire action to safeguard the needs of present and future generations. A key commitment expressed in the 2030 Agenda is that no one will be left behind and those furthest behind will be reached first. Governments thereby commit to prioritize reaching all children everywhere by focusing on those most excluded and at risk of being denied their rights.

6. The realization of children's rights is the foundation for securing a sustainable future and realizing all human rights. When children do not have an equal opportunity to reach their potential, all of society suffers the consequences. When their rights are respected, protected and fulfilled, dividends are returned in the form of global security, sustainability and human progress.

An agenda grounded in human rights including the rights of the child

7. The 2030 Agenda explicitly reaffirms the obligations of States pertaining to the rights of the child through a commitment to implementation in a manner consistent with the rights and obligations of States under international law, including the Universal Declaration

¹ See www.ohchr.org/EN/Issues/Children/ThematicReports/Pages/2030Agenda.aspx.

of Human Rights and the Convention on the Rights of the Child. Those commitments emphasize that no targets of the Sustainable Development Goals may ever be pursued to the detriment of children's rights.

8. The universality and integrated nature of the 2030 Agenda mirror the universality and indivisibility of human rights, including the rights of the child, which are enjoyed by all children regardless of nationality or borders. The 2030 Agenda also marks an essential shift whereby the importance of the spectrum of human rights for development is recognized, as the Sustainable Development Goals reflect both freedom from fear and want and the core principles of equality and non-discrimination.

9. States make further specific promises to children in the 2030 Agenda regarding their rights and well-being. The vision of the declaration is for a world which invests in its children and in which every child grows up free from violence and exploitation. It underlines the importance of the Agenda for all children, especially those in vulnerable situations, and commits to their lifelong learning opportunities, to ending child labour in all its forms and to accelerating progress in reducing newborn, child and maternal mortality, and ending all such preventable deaths before 2030. Crucially, children are defined as agents of change, in recognition of their capacities to be active partners in realizing the Sustainable Development Goals.

10. Given that the 2030 Agenda is to be implemented in a manner consistent with international law, State obligations pertaining to the rights specified in the Convention on the Rights of the Child must be protected and promoted throughout implementation of the 2030 Agenda, as reflected in its four general principles on non-discrimination (art. 2), the best interests of the child (art. 3), their right to life, survival and development (art. 6), and their right to be heard (art. 12).

Leaving no child behind and reaching those furthest behind first

11. In fulfilling the commitments of the 2030 Agenda, national strategies should aim above all to ensure that no child is left behind and that those furthest behind are made the first priority of implementation efforts. To ensure that all children are empowered to realize their potential, an integrated, human rights-based approach is required, underpinned by the principles of, inter alia, equality and non-discrimination, participation, sustainability, transparency, the best interests of the child, international cooperation and accountability.

III. Lessons from the implementation of the Millennium Development Goals

12. It is crucial to take stock of the key lessons from implementing the predecessor framework of the 2030 Agenda, the Millennium Development Goals, to inform the implementation of the Sustainable Development Goals in a manner which contributes to the realization of children's rights. The Millennium Development Goals were particularly supportive in concentrating political will and investment in the social sectors and contributed to substantial progress in reducing poverty and expanding access to health and education. For example, the overall global rate of under-5 child mortality declined from 12.7 million in 1990 to 5.9 million in 2015² and access to education has improved for more children around the world than ever before, with rates of primary school attendance for girls rising to parity with boys in some regions, and a decline in the overall number of children

² See World Health Organization (WHO) Global Health Observatory, available from www.who.int/gho/child_health/en/.

out of school worldwide from 100 million in 2000 to an estimated 57 million in 2015.³ There has also been extensive progress on the targets of the Millennium Development Goal regarding absolute poverty, which has been reduced by 900 million, and HIV infection rates among children under 14, which have been reduced by 58 per cent since 2001.⁴ These areas of progress have contributed to the improved enjoyment of economic and social rights by children.

13. In spite of these gains, however, the most critical lesson of the Millennium Development Goals was that progress was highly uneven, with services and rights continuing to be denied to children from marginalized groups and those living in the worst forms of poverty and deprivation. As such, during the period of implementation of the Millennium Development Goals, the right to survive and thrive, to learn and grow was not realized for millions of children around the world. The most disadvantaged children were left behind, for example children with disabilities, indigenous children and stateless children, and in particular girls who belong to these groups. Progress was particularly uneven for early childhood development, which is a crucial stage of human development, with consequences that hold children back for their entire lives.

14. The available data on shortfalls in achieving the Millennium Development Goals reflect a harsh reality for those who were left behind. Almost half of all people worldwide living in extreme poverty are 18 years old or younger, meaning that close to 570 million children are deprived of their dignity and the right to an adequate standard of living. Although fewer children today die before their fifth birthday, about 17,000 under the age of 5 still die every day, including from preventable causes.⁵ As many as 230 million children under 5 years of age do not officially exist, owing to failures in registering their births, and close to 58 million children of primary school age are not in school, with as many as 250 million failing to learn basic literacy or numeracy owing to poor quality of education.⁶

15. Millions of children worldwide have been left behind simply because of who they are and where they live. Poor development outcomes for children from the most marginalized communities are closely associated with inequality and discrimination, compounded by intergenerational cycles of poverty. The monitoring of the achievement of the Millennium Development Goals on the basis of average and aggregate national progress rates has further contributed to unequal outcomes for children by masking the situation of those being left behind within countries. It is widely acknowledged that one of the greatest shortcomings of the Millennium Development Goals was the lack of adequate disaggregation in data and monitoring, compounded by weak accountability for their implementation.

IV. Implementation of the Sustainable Development Goals in a manner in which the rights of the child are realized

16. The 2030 Agenda pledge to leave no one behind and reach those furthest behind first is strongly aligned with the human rights imperative to tackle inequality and discrimination, which undermine the realization of the rights of children worldwide. Inequality and discrimination are caused by policy decisions that do not prioritize the realization of

³ See United Nations Children's Fund (UNICEF), "Progress for children. Beyond averages: learning from the MDGS" (New York, June 2015).

⁴ *Ibid.*, p. 3.

⁵ UNICEF, "Committing to child survival: a promise renewed. Progress report 2014".

⁶ See United Nations Educational, Scientific and Cultural Organization Institute for Statistics, "Out of school children and youth" (2014).

children's rights in situations of the most extreme poverty, marginalization and vulnerability.

A. Cross-cutting commitments to equality and non-discrimination in the 2030 Agenda

17. In the 2030 Agenda, Member States make critical commitments in target 10.3 of the Sustainable Development Goals to ensure equality of opportunities and reduce inequalities of outcomes, including by eliminating discriminatory laws, policies and practices. They also place a special focus on leaving no one behind, including people in situations of vulnerability, with specific reference to children and other groups at risk of exclusion. This is consistent with international human rights law including article 2 of the Convention on the Rights of the Child on non-discrimination. In the 2030 Agenda, Member States further commit to combating income and wealth inequalities and detail specific objectives to address inequality and discrimination, including under Goal 10 to reduce inequality within and among countries. This includes targets to achieve income growth for the bottom 40 per cent of the population and to promote social, economic and political inclusion for all. Gender equality is addressed more fully under Goal 5, and in particular target 5.1 aimed at ending all forms of discrimination against all women and girls everywhere.

18. In addition, there are targets to promote greater equality in outcomes and universal access throughout all the Goals, as well as further commitments to end discrimination under Goal 16 on peaceful and inclusive societies. Goals 10 and 17 are also aimed at reducing inequalities as a universal concern to be addressed through international cooperation. That is in accordance with article 2 (1) of the International Covenant on Economic, Social and Cultural Rights and in line with the right to development. The 2030 Agenda further highlights the obligation of States to respect, protect and promote human rights and fundamental freedoms for all without distinction of any kind as to race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth, disability or other status. Moreover, there is a key commitment to strengthening the monitoring of outcomes for all groups, including the most marginalized, through disaggregated approaches to data.

B. Sustainable Development Goals and targets

19. All Sustainable Development Goals and targets must be implemented in accordance with the Convention on the Rights of the Child and the general comments and recommendations of the Committee on the Rights of the Child relevant to each Goal and target area.⁷ While not all of the 17 Sustainable Development Goals and 169 targets refer to children, they are all relevant to children's well-being, the fulfilment of their potential and the protection and realization of their human rights. For example, bringing about free primary and secondary education for all children relies upon access to safe water and sanitation facilities, and requires environments that are safe and free from violence against children. Adequate investment in health and education services can be dependent on combating corruption to ensure that sufficient domestic resources are available. Similarly, ensuring that children survive and grow up in good health relies upon adequate air quality and on other basic needs, which are undermined by the impacts of climate change.

⁷ See UNICEF, "Mapping the global goals for sustainable development and the Convention on the Rights of the Child" (2016).

20. The integrated and holistic nature of the Sustainable Development Goals and targets thus reflects the indivisible, mutually reinforcing nature of the rights of the child and all human rights. Poverty is multidimensional and often intergenerational, and when rights are denied in one area (such as access to services), they are frequently also denied or violated in other respects, including for example, in exposure to violence and abuse, trafficking or child labour.

21. A human rights-based implementation of the 2030 Agenda therefore requires a wide-ranging approach in which States ensure (a) the realization of economic, social and cultural rights, including access to quality services; (b) civil and political rights, including protection from all forms of violence; and (c) the implementation of key economic and environmental goals that reinforce progress in achieving more sustainable and equitable development for all children, regardless of where they live. Implementing the 2030 Agenda in accordance with its unequivocal cross-cutting commitments to the human rights principles of equality and non-discrimination will also be central to the fulfilment of the aim to ensure that no one is left behind. The following thematic analysis addresses a non-exhaustive set of goals and targets relevant for the realization of children's rights and is intended to provide illustrative examples of how the application of a child rights-based approach is relevant for the implementation of all goals and targets.

Ending violence, exploitation and abuse of children

22. In the past year up to 1 billion children have experienced physical, sexual or psychological violence. One in four children suffers physical abuse and nearly one in five girls is sexually abused at least once in their lives.⁸ Violence is often a core dimension of inequality and protection against violence is both central to ensuring greater equality overall and as a foundation to support children's access to services. For example, violence, exploitation and abuse affect children's physical and mental health in both the short and long term, compromising their ability to achieve a good level of education.

23. Violence against children can be perpetrated in both the public and private spheres and takes many different forms including, inter alia, armed violence, trafficking, sexual abuse and exploitation, gender-based violence, bullying, female genital mutilation or cutting, child marriage, violent child discipline practices and other harmful practices. In certain circumstances children are more vulnerable to violence, including those in detention or living in institutions, children with disabilities, children living or working on the streets, those in situations of conflict or displacement and children who are internally displaced, refugees, or migrants, in particular those who are unaccompanied.

24. The fulfilment of all the targets of Sustainable Development Goal 16, addressing protection from violence and other fundamental freedoms, must be a priority for all countries in the implementation of the 2030 Agenda, alongside related targets under Goal 5 on gender equality. States should implement the 2030 Agenda commitments in these respects in accordance with general comment No. 13 (2011) of the Committee on the Rights of the Child on the right of the child to freedom from all forms of violence, as well as the related general comments.⁹ At national level there is a need for both preventive and

⁸ See Susan Hillis and others, "Global prevalence of past-year violence against children: a systematic review and minimum estimates", *Pediatrics*, vol. 137, No. 3 (March 2016) and UNICEF, *Hidden in Plain Sight: a Statistical Analysis of Violence against Children* (New York, 2014).

⁹ See, inter alia, Committee on the Rights of the Child, general comments No. 8 (2006) on the right of the child to protection from corporal punishment and other cruel or degrading forms of punishment and No. 10 (2007) on children's rights in juvenile justice; and joint general recommendation No. 31 of the Committee on the Elimination of Discrimination against Women/general comment No. 18 of the Committee on the Rights of the Child (2014) on harmful practices.

remedial action, and child protection systems must be strengthened in an integrated manner, including through the transformation of legislation and policies to prohibit all forms of violence against children, alongside supportive measures in relation to services and social norms.

25. Commitments under target 16.2 to end abuse, exploitation, trafficking and all forms of violence against and torture of children in all circumstances; and targets under Goal 5 to eliminate violence against women and girls (target 5.2) and to end harmful practices including child, early and forced marriage and female genital mutilation (target 5.3), are particularly important in this respect. Further to these, Goal 16 contains crucial targets for children with respect to target 16.3 to promote the rule of law and equal access to justice for all, which should in its implementation include children's access to juvenile justice systems; and target 16.9 to provide legal identity for all, including birth registration, which should be implemented in accordance with the right of all children to legal identity.

Ending child poverty and ensuring access to quality essential services for all children

26. While children represent approximately one third of the world's population, almost half of those surviving on less than \$1.25 per day are children and young people under 18 years of age. In addition, child poverty is an increasingly global challenge, as growing numbers of children in comparatively rich countries are falling into poverty as a result of austerity policies due to economic recession.¹⁰ In implementing the Sustainable Development Goals, it must be considered that addressing childhood poverty is a particular priority, as it is damaging to development outcomes and can lead to the lifelong denial of multiple rights.

27. Inequality and discrimination take the form of unequal access to essential goods and services, which are the foundation of basic rights enjoyed by all children, including rights to food, water, health and education. Deprivation in these respects often spans generations due to entrenched cycles of poverty. Ensuring equal access for all children to quality essential services is a crucial building block for the fulfilment of all goals and multiple rights set out in the Convention on the Rights of the Child, including the right to an adequate standard of living. Goal 1 of the Sustainable Development Goals aimed at ending poverty in all its forms everywhere contains a key commitment to reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions.

28. The commitment under Goal 1 to halve child poverty is strongly supported by the cross-cutting commitments to addressing inequalities, gender inequality and discrimination, and by target 11.1 to ensure access for all to adequate, safe and affordable housing and basic services and to upgrade slums. The promise in target 1.3 pertaining to social protection including "social protection floors" (minimum guarantees for those families and individuals in situations of the greatest need) provides an essential foundation for addressing child poverty, by guaranteeing minimum essential levels of economic and social rights.

Health and nutrition

29. The comprehensive nature of Goal 3 on health is supportive of the right to health and for all children to survive and to thrive. It addresses the multiple health risks faced by children throughout their life course, including under-5 mortality and both communicable and non-communicable diseases. Target 3.2 makes key commitments pertaining to the right to life, including to end preventable deaths of newborns and children under 5 years of age

¹⁰ See UNICEF, Save the Children and others, "Child poverty: indicators to measure progress for the SDGs" (March 2015).

by 2030, and to reduce neonatal and under-5 child mortality. Further targets under this goal addressing the social and economic dimensions of health services recognize factors affecting the health outcomes of the most marginalized children, particularly target 3.8 to achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

30. States must implement Goal 3 commitments in accordance with article 24 of the Convention on the Rights of the Child and related general comments of the Committee on the Rights of the Child in this regard.¹¹ This requires inequalities in health outcomes to be addressed by ensuring an approach based on equality and non-discrimination for children, for example prioritizing the most disadvantaged children and population groups with the highest burden of morbidity and mortality. States and stakeholders should consult the further guidance available on the application of a human rights-based approach to policies and programmes to reduce and eliminate preventable mortality and morbidity of children under 5 years of age (see A/HRC/27/31). Regarding universal health coverage, those children and families who are consistently excluded from health-care systems must be reached first. States should also take special measures to address bottlenecks in health service delivery, ensuring quality maternal, newborn, child and adolescent health services that do not discriminate.

31. Underpinning early childhood development and the fulfilment of the right to health, Goal 2 commits to ending hunger, achieving food security and improving nutrition, and has the potential to support realization of the right to food, as specified in the International Covenant on Economic, Social and Cultural Rights and the Convention on the Rights of the Child (arts. 24 and 27).¹² Target 2.2 to end all forms of malnutrition and achieve internationally agreed targets on stunting and wasting in children under 5 years of age by 2025 is especially important in this regard.

Education and lifelong learning

32. The 2030 Agenda contains commitments for children under Goal 4 on inclusive and equitable quality education and lifelong learning opportunities for all. Obtaining a quality education is the foundation for children's development and empowerment, and for reaching overall sustainable development aims. Crucially, Goal 4 addresses both access to and quality of education, covering the specific needs of children at particular life stages, including early childhood development, care and pre-primary education (target 4.2), and expanding relevant skills among youth to support access to employment (target 4.4), which is crucial for those children who have reached legal working age.

33. States should implement targets relating to education in accordance with the principle of equal opportunity under article 28 of the Convention on the Rights of the Child.¹³ While there has been extensive progress in expanding children's access to primary education, there are still major shortfalls in education quality and disparities in access to secondary schooling, with millions of girls still being excluded at this level. In many countries, the rapid expansion of private education is of concern to ensuring equal access

¹¹ See general comments No. 3 (2003) on HIV/AIDS and the rights of the child; No. 4 (2003) on adolescent health and development in the context of the Convention; No. 7 (2005) on implementing child rights in early childhood; and No. 15 (2013) on the right of the child to the enjoyment of the highest attainable standard of health.

¹² See Committee on Economic, Social and Cultural Rights, general comment No. 12 (1999) on the right to adequate food.

¹³ See also Committee on the Rights of the Child, general comments No. 1 (2001) on the aims of education and No. 7.

for all children, and for both girls and boys (see A/HRC/29/30). All children must have a fair chance in life through equal access to quality education, in accordance with their rights and with commitments under target 4.1 in this respect. It is vital that States take decisive steps to ensure that no child is excluded from education on the basis of their family's ability to pay.

Water, sanitation and hygiene

34. Goal 6 on sustainable water, sanitation and hygiene for all contains key commitments to universal, equitable access, with particular attention to the specific needs of women and girls, and people in situations of vulnerability (target 6.2). Water, sanitation and hygiene are essential to children's survival and the fulfilment of their right to life, yet over 800 children under 5 years of age still die every day from diarrhoea associated with unsafe water, sanitation and poor hygiene. These conditions are also linked to stunting in children, compromising their physical and cognitive development. Fulfilling water, sanitation and hygiene commitments for all children is necessary to ensuring inclusive and equitable outcomes across the Sustainable Development Goal targets and particularly the fulfilment of goals on health, nutrition and education.

A healthy planet and safe, sustainable environment

35. Children are at heightened physical vulnerability to environmental degradation and pollution, and they are disproportionately affected by natural disasters and emergencies linked to climate change. Children in the poorest countries and from the most disadvantaged communities are particularly affected. For example, hazardous substances in food, water and air have a disproportionate impact on children due to their developing physiology and higher exposure levels. National and international actions to protect ecosystems, develop sustainable cities and bring about decisive action on climate change, as well as sustainable energy and infrastructure, are all crucial to underpinning the protection of children's rights in multiple respects.

C. Special measures to support national implementation of the 2030 Agenda in a manner in which the rights of the child are realized

36. In order to fulfil the obligation and commitment to implement the Sustainable Development Goals in accordance with the Convention on the Rights of the Child, child rights principles should guide every aspect of the implementation process, including universality, the indivisibility of their rights, non-discrimination and equality, the best interests of the child, their right to survival and development, and the right of children to participate.¹⁴ As States embark on the integration of the 2030 Agenda into national priorities and actions, special measures for the protection and inclusion of all children must be put in place throughout planning, financing, implementation, monitoring and follow-up processes. An essential step in this respect will be taking account of the particular circumstances and groups of children at greatest risk of being left behind, including children living in the most vulnerable and marginalized situations, and those subject to discrimination. This requires taking stock of patterns of unequal access to services and opportunities in different national contexts, in order to address the drivers of discrimination and exclusion.

¹⁴ See Committee on the Rights of the Child, general comment No. 14 (2013) on the right of the child to have his or her best interests taken as a primary consideration.

Children and communities at heightened risk of discrimination

37. Inequalities are often perpetuated on the basis of multiple intersecting forms of discrimination, including, inter alia, gender, age, race or ethnicity, majority or minority groups, migration status, sexual orientation or gender identity, disability and income level. While some groups at risk are specified in the 2030 Agenda, others are not mentioned. The particular groups at risk of their rights being overlooked or denied in the implementation of the 2030 Agenda also depend on the specificities of different national contexts and should be considered open-ended.

38. It must be further recognized that in addition to the children from marginalized and excluded groups, certain children face particularly heightened risks specific to their life phase and circumstances, including, inter alia, children with disabilities or chronic illness; migrant children; minority and indigenous children; children in street situations, children in institutions or children without parental support; child victims of economic exploitation, including those performing work likely to be harmful to their health; child victims of violence, sexual exploitation and abuse; asylum seeking and refugee children and children affected by conflict, foreign occupation or emergencies; children who have not had their births registered; children who are lesbian, gay, bisexual, transsexual or intersex; children living in families and communities where drug abuse is common; children subjected to harmful practices; and children living in remote areas, in socioeconomically disadvantaged urban areas and in situations of extreme economic deprivation.

39. All forms of discrimination against such children should be addressed in the implementation of the 2030 Agenda and children at heightened risk of being left behind on the grounds outlined above should be reached as the first priority of implementation efforts.

Aligning legislation and policies with child rights and the principles of equality and non-discrimination

40. In many contexts, a review of existing policies and legislation will be necessary to ensure a supportive environment for the protection of the rights of the child in the national implementation of the 2030 Agenda. This will require legislation to be reviewed from the perspective of child rights and the principles of equality and non-discrimination, to ensure that it does not allow for discrimination in law or in practice on any grounds. New legislation may also be needed in some contexts to provide adequate protection against discrimination. To achieve substantive equality, temporary special measures intended to bring about greater equality in outcomes for those who have been previously disadvantaged due to discrimination may be required.

Addressing stigma and social norms resulting in discrimination

41. Discriminatory norms and practices tend to be strongly entrenched in societies and can be a central determinant of unequal outcomes for children in vulnerable situations. For example “son bias”, whereby boys are advantaged with respect to educational and other opportunities over and above girls, reinforces the multiple other forms of gender discrimination that girls face. Similarly, in communities where it is common for parents to avoid registering children born with disabilities, these children face multiple deprivations of their rights and particular challenges to accessing essential services.

42. In order to combat stigmatization and discriminatory social norms and practices it is necessary to adopt proactive policies and measures in this regard. States should take multiple appropriate measures which include awareness-raising through education, the media and other channels. This requires the support of community or religious leaders, civil society groups, key government institutions and their representatives, as well as educational institutions, parents and children themselves.

D. Challenges to protecting child rights in the implementation of the 2030 Agenda

43. A number of wider challenges at both global and national levels risk compromising the realization of children's rights and must be taken into consideration. For example, the global impacts of climate change and natural disasters are increasing in frequency and intensity, and children suffer the consequences of this disproportionately due to their particular life stage and heightened physical vulnerability.¹⁵ Similarly, children living in situations of conflict or humanitarian crisis are at heightened risk of being subject to violence and multiple further rights violations, and migration linked to conflict and humanitarian crises worldwide places children and their families on a precipice, with children potentially facing separation from their caregivers, economic insecurity, marginalization and discrimination.

44. Financial crises, economic recession and associated austerity measures have had a major impact on children and pose an ongoing risk to rights-based implementation of the 2030 Agenda. In accordance with the principle of non-retrogression and State obligations under article 4 of the Convention on the Rights of the Child, States should not take retrogressive measures or allow the existing level of enjoyment of children's rights to deteriorate in times of economic crisis. In addition, private actors including business, have the potential either to support or undermine child rights-based implementation of the 2030 Agenda. Business activities that do not respect children's rights pose a risk, including in the case of business enterprises that have adverse impacts on the livelihoods and rights of local and indigenous communities, or on the environment. In addition to the challenges noted here, other circumstances particular to different national contexts have the potential to pose risks and barriers to the implementation of the 2030 Agenda in a manner in which child rights are protected.

V. A child rights-based approach to financing and investment in the implementation of the 2030 Agenda

45. Insufficient public spending on children which is not adequately inclusive is a central barrier to the realization of the rights of the child. Sustainable, equitable and broad-based investment in children is essential to fulfil the obligations of States to implement their rights, as are the relevant commitments contained in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development and throughout the 2030 Agenda, including its vision of "a world which invests in its children". This is consistent with the obligation for States under article 4 of the Convention on the Rights of the Child to dedicate the maximum available resources to investment in children. As is further elaborated in the general comment No. 19 (2016) of the Committee on the Rights of the Child on public budgeting for the realization of children's rights and in Human Rights Council resolution 28/19, States must ensure effective, efficient, equitable, transparent and sustainable public budget decision-making to realize all children's rights, especially for those in vulnerable situations.

Mobilizing adequate international and domestic resources and combating corruption

46. Domestic resource mobilization is a key source of revenue for implementing the 2030 Agenda and, as set out in target 17.1, States should mobilize domestic resources

¹⁵ See UNICEF Office of Research, *The Challenges of Climate Change: Children on the Front Line* (Florence, 2014).

through progressive tax and non-tax revenues. In order to allocate the maximum available resources for investment in children it is vital that States take all necessary measures to combat corruption, illicit financial flows and tax avoidance, including through global partnerships and cooperation. As specified in the general comment No. 19 of the Committee on the Rights of the Child and in target 16.5 of the Sustainable Development Goals, States must either seek or provide international cooperation in accordance with their national resources. International development assistance and cooperation will continue to make an essential contribution to mobilizing the resources needed, and States must honour their commitment to allocate 0.7 per cent of their gross national income for this purpose (see A/HRC/28/33).

Targeted investment strategies to reach all children

47. In implementing the 2030 Agenda, States must make equitable investment in all children within their jurisdiction the priority in budget and fiscal decision-making, ensuring prioritization of the rights of the most excluded groups of children first, without discriminating against any child or group of children. Where resources are limited children's rights should be given precedence, with special funds directed towards the most marginalized and vulnerable groups of children and families, in accordance with the international obligations of States in this regard (*ibid.*).

Promoting transparent, participatory and accountable public finance management systems

48. Public finance management systems must be transparent and accountable on the basis of both internal and external monitoring and audit processes, which include compliance measures and mechanisms for remedy and redress. States should enable public budget monitoring by civil society, including by children themselves. Key budget documents should be made public during the annual budget cycle in a timely manner and financial systems should be designed in a manner in which clear and transparent budget lines for spending on children, including those in vulnerable situations, are specified. Information should be disaggregated to enable stakeholders to identify and track budget line items intended to benefit children.¹⁶ Additionally, children should be empowered to track and provide views on public expenditure in accordance with their evolving capabilities and States should ensure child-friendly, age-appropriate and safe mechanisms for them to provide such input.

Investment in essential services, prioritizing children at risk of exclusion

49. The enjoyment of economic, social and cultural rights should be guaranteed to the maximum extent of available resources, taking into account first and foremost the best interests of the child.¹⁷ Universal access to essential services is crucial for all children, and particularly those in marginalized or vulnerable situations. In most contexts there is a need to increase investment in inclusive, quality essential services and to prioritize programmes that lead to the strongest outcomes for children, such as comprehensive early childhood interventions. Levels of investment should be monitored, focusing in particular on investment in excluded groups of children.¹⁸

¹⁶ See A/HRC/28/33 and Committee on the Rights of the Child, general comment No. 19, para. 84.

¹⁷ See Committee on the Rights of the Child, general comment No. 14.

¹⁸ See Committee on the Rights of the Child, general comment No. 19, para. 47.

VI. Accountability for delivering on the 2030 Agenda and realizing the rights of the child

50. The successful implementation of the 2030 Agenda will depend on strong accountability being in place, in which Governments are answerable for delivering on the Sustainable Development Goals for all children everywhere, and children, youth and civil society have the opportunity to participate in a meaningful way at all levels. In the 2030 Agenda Governments promised that follow-up and review would be guided by the principles of universality, transparency, participation and respect for human rights, and that it would have a particular focus on those furthest behind. Access to information and the protection of fundamental freedoms were further committed to in targets 16.7 and 16.10.

A. Social accountability and the participation of stakeholders including children

51. Participatory approaches to accountability help generate crucial information on gaps in implementation and on those being left behind, and can thereby inform the need for course correction throughout the implementation process. They are also important for the empowerment of children as rights holders. In the Convention on the Rights of the Child children's right to express their views freely in matters affecting them in accordance with their evolving capacities (art. 12) is specified and it is noted that States should budget for and provide contextually appropriate materials, mechanisms and institutions to enable the meaningful participation of children.¹⁹ Proactive measures are needed to support participatory forms of social accountability, for example through the provision of safe spaces online and offline for children to prepare their views and inputs; timely, accessible information in formats and languages that children can understand; and formal mechanisms at all levels through which their input on the realization of their rights can be heard and acted upon by decision makers.

B. Creating safe and enabling environments to support engagement

52. States are responsible for ensuring an enabling environment for participatory accountability, and must guarantee fundamental rights and freedoms and support both judicial and non-judicial mechanisms for remedy and redress. In the 2030 Agenda this is underpinned by specific commitments under Goal 16, including target 16.3 on equal access to justice for all and target 16.10 to ensure public access to information and protect fundamental freedoms. Civil society engagement should be protected by legislation and measures ensuring respect for the rights to association, assembly and freedom of expression in both law and practice. States should also take proactive measures to address the financial, linguistic, logistical, and technological or age barriers that could prevent the participation of specific groups.

53. Transparency is also essential. Disaggregated data and information should be made freely available in a timely manner and broadly disseminated in comprehensible formats for children and all other stakeholders. Information should address, in particular, public revenues and expenditures relevant to promoting the protection of children's rights and progress towards reaching those children at risk of being left behind.

¹⁹ See Committee on the Rights of the Child, general comments No. 12 (2009) on the right of the child to be heard and No. 19, para 54, and working methods for the participation of children in the reporting process of the Committee on the Rights of the Child (CRC/C/66/2).

54. When identifying the most marginalized communities and groups of children to provide inputs to the follow-up and review of the implementation of the 2030 Agenda, States and other relevant actors should be aware of the difficulties and risks in identifying these groups, including their wish in many cases to remain unidentified by the State, and the protection risks they may face. In this regard, it is important to make use of the principle of self-identification and to employ inclusive definitions of these individuals and groups.²⁰

C. Strengthening accountability through input from existing rights monitoring mechanisms

55. It is vital that the follow-up and review process for the 2030 Agenda integrates the wealth of information already generated at national and international levels on human rights, including on the situation of children in especially vulnerable circumstances. This requires the consideration of information from national institutions and public oversight monitoring bodies, and information at the global level from United Nations human rights monitoring mechanisms to inform the annual reviews taking place under the high-level political forum on sustainable development.

56. At the level of national reviews, States should establish participatory processes or mechanisms whereby they can benefit from the input of parliaments, national human rights institutions, labour inspectorates, children's ombudspersons and ombudspersons for persons with disabilities, among others.²¹

57. Particular attention should be paid to the integration of information from specific accountability mechanisms and initiatives tracking the protection and promotion of children's rights. One important initiative is the global study on the situation of children deprived of their liberty, which will review the circumstances of children in detention worldwide and provide recommendations on their protection. In addition, the recently launched Every Woman Every Child's independent accountability panel will provide the high-level political forum with important in-depth information on the health and rights of women, children and adolescents. Its work will be complemented by that of the High-level Working Group for the health and human rights of women, children and adolescents.

D. Ensuring the accountability of all actors involved in partnerships for implementation of the 2030 Agenda

58. Diverse forms of partnerships will be central to delivering on the 2030 Agenda and will be a cornerstone for the realization of child rights in its implementation. Multisectoral partnerships, involving all relevant actors, are important for enabling collective action, commitment and funding for particular issues and are thus needed to accelerate progress in the implementation of the 2030 Agenda. Innovative financing solutions and partnerships with the private sector are also being expanded to deliver on the commitments in the 2030 Agenda. In this context, States are under an obligation to ensure that all actors involved in implementation initiatives, including the private sector, respect human rights, including the rights of the child. All actors involved should also be accountable under the follow-up and review processes at all levels.

²⁰ OHCHR, "A human rights-based approach to data: leaving no one behind in the 2030 Development Agenda" (2016).

²¹ See Committee on the Rights of the Child, general comments No. 2 (2002) on the role of independent national human rights institutions in the promotion and protection of the rights of the child and No. 5 (2003) on general measures of implementation of the Convention.

59. States are under an obligation to ensure that businesses respect the rights of the child in all their activities and that all implementation initiatives delivered by both public and private actors protect and promote child rights. The implementation and monitoring process at all levels should address the alignment of the national regulatory framework, multi-stakeholder partnerships and private sector activities with the Guiding Principles on Business and Human Rights, the Children's Rights and Business Principles and general comment No. 16 (2013) of the Committee on the Rights of the Child on State obligations regarding the impact of the business sector on children's rights. Moreover, in the 2030 Agenda States made an explicit commitment to its implementation in accordance with the Guiding Principles on Business and Human Rights.

VII. A child rights-based approach to monitoring progress towards achieving the Sustainable Development Goals

60. To bring about accountability, States must strengthen the collection of quality disaggregated, relevant and timely data. In the 2030 Agenda, States call for more systematic monitoring and data collection to help measure progress towards achieving the Goals. This will require the strengthening of birth registration, statistical capacities and vital statistics, and that human rights-based strategies for monitoring and data collection are in place at all levels. A human rights-based approach to data will be central to the identification of children being left behind in more systematic and reliable ways, and international cooperation is vital in this regard to support countries with limited available resources.

A. Counting the uncounted — strengthening birth registration and vital statistics

61. The development of comprehensive civil registration systems to gather accurate, timely, disaggregated data is vital to inform national planning and implementation of the 2030 Agenda (see A/HRC/33/22). Well-functioning civil registration systems are an essential basis for monitoring multiple Sustainable Development Goal targets, including child mortality rates. Under target 16.9, States have committed to providing legal identity for all, including birth registration, which is a right under article 7 of the Convention on the Rights of the Child. Global data reflect the fact that while it is possible to bring about substantial overall progress, the remaining unregistered children are frequently those in situations of the greatest vulnerability and marginalization. Targeted measures are needed to ensure the universal registration of all children, in order to achieve target 16.9 and to monitor progress in relation to multiple Sustainable Development Goal targets.

B. Indicators

62. The identification and use of appropriate indicators on the fulfilment of the 2030 Agenda is essential, due to the role this will play in how Sustainable Development Goal targets are interpreted and applied. Above all, indicators used to monitor progress must never bring about perverse incentives undermining children's rights. It is also important to consider that not all child rights issues can be captured by quantitative indicators and, as such, the monitoring of child rights-based implementation of the framework must also include qualitative monitoring, which is given due consideration alongside quantitative progress measures. Detailed operational guidance on identifying and making use of both quantitative and qualitative human rights indicators is available in the guide to the

measurement and implementation of human rights indicators prepared by the Office of the United Nations High Commissioner for Human Rights.

C. Applying a human rights-based approach throughout the monitoring and data collection process

63. As State institutions, national statistical offices are human rights duty-bearers with an obligation to respect, protect and fulfil human rights, including the rights of the child, and independent statistics that are free from political interference are crucial to ensuring accountability. Respecting child rights in the monitoring and data-collection process of the 2030 Agenda requires a human rights-based “data revolution”, whereby core principles and standards are prioritized throughout the collection, production, analysis and dissemination of data.²² They include:

(a) Ensuring the participation of children and all population groups, including the most marginalized: data-collection exercises should involve free and meaningful participation of stakeholders, including children, especially those from the most marginalized population groups, throughout the entire process. To protect children and groups who may be placed at risk by being identified in data-collection processes, civil society organizations, national human rights institutions, children’s ombudspersons and others should be involved insofar as they are competent to legitimately represent the interests of these children and groups;

(b) Disaggregation of data on the grounds of discrimination prohibited under international human rights law: data disaggregation is a human rights obligation and a key commitment in the 2030 Agenda. It is crucial to enabling the assessment of disparities in outcomes for children and of discrimination against children from certain groups. The most marginalized children and groups should be a key focus of monitoring, through data disaggregated by the grounds of discrimination prohibited under international human rights law. The risks of data disaggregation to the protection of children’s rights must also be addressed, particularly in relation to its uses and the protection of the right to privacy. Decisions concerning data collection on children who are especially at risk or from “legally invisible” groups should be made in consultation with the children and groups concerned. Self-identification is an essential principle for groups at risk, and such exercises should include measures to ensure that they do not create or reinforce discrimination against certain children or groups;

(c) Transparency and the right to information, while respecting the right to privacy: transparency is central to upholding freedom of expression and children’s right to information. Civil society organizations should be free to publish and analyse statistics without fear of reprisal and should comply with human rights and statistical standards for their own data collection, storage and dissemination. The right to privacy and personal data protection must be balanced with that of access to information, and data collected for statistics must be strictly confidential, used exclusively for statistical purposes and regulated by law in accordance with human rights, including the rights of the child.

VIII. Conclusions and recommendations

64. **As States embark on the implementation of the Sustainable Development Goals, human rights should serve as the compass to guide effective delivery, in which**

²² See OHCHR, “A human rights-based approach to data”.

the most marginalized children and those at greatest risk of being left behind are reached. In accordance with the obligations of States under international law, the protection of children's rights must take precedence in respect of all aspects of national planning, implementation and the monitoring and review process for the 2030 Agenda for Sustainable Development.

65. A universal, integrated approach is needed to implement the 2030 Agenda in a manner consistent with human rights, including the rights of the child, recognizing the relevance of each of its 17 Goals to all children in all countries. Specific approaches and measures are needed in this respect throughout the implementation, monitoring and review processes of the 2030 Agenda. The starting point for the protection and realization of children's rights is to ensure that no implementation activities are undertaken that would risk undermining their rights, including as a result of unintended consequences.

66. Delivering on the pledge that no one will be left behind and those furthest behind will be reached first is central to the realization of children's rights. It requires placing the elimination of discrimination and reduction of inequalities at the forefront of efforts to implement the 2030 Agenda alongside the prioritization of implementation efforts to reach those children at greatest risk of being excluded first.

67. Children's rights must also be integrated as a core consideration in all programmes, policies and frameworks aimed at achieving the 2030 Agenda and not as an afterthought. States must foster supportive environments in this regard by ensuring that legislation, policies and measures to promote equality and non-discrimination are in place, in accordance with international human rights.

68. Furthermore, specific child rights obligations pertaining to financing, national planning and the monitoring and review process must be respected and fulfilled. This requires adequate financing and investment in children, prioritizing those in situations of greatest vulnerability and marginalization; participation throughout the implementation and follow-up and review processes, with effective measures to bring about accountability; and a human rights approach to data and monitoring, including through transparency and quality disaggregated data to reflect the situation of all children, particularly those who are too often uncounted, yet also at greatest risk of being left behind.
