An Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige
Department of Children, Equality, Disability, Integration and Youth

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The Irish Government's Expenditure on Children in 2019: A Pilot Study of the Department of Children and Youth Affairs

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Summary

- This report is a pilot examination of the spending of the Irish Government on children, by one department.

- For this pilot we analyse current expenditure from the Department of Children and Youth Affairs (DCYA). This was chosen because it is the department most associated with spending on children, and because we had access to internal feedback.

- For this pilot we use data from 2019 for two reasons: firstly because we have outturn data for the year, and secondly, because it will allow tracing of any change in spending on children in future, arising from the COVID-19 pandemic.

- The data to make a robust estimate is not complete and therefore several inferences have been made. It is hoped that future work will close the information gaps and more robust estimates will be produced. This is therefore a first estimate of the expenditure on children by DCYA.

- Where data is incomplete or missing, we have developed a methodology to allocate expenditure.

- When methodological choices arose, we chose the option that was most transparent or reproducible.

- We concentrate, with exceptions, on current expenditure as we feel this best captures government spending on today's children.

- This report does not attempt to examine if the spending reached children or, indeed, was well spent.

- The report does not attempt to link government expenditure to outcomes for children.

- In 2019 we calculate that DCYA spent €1,468,014,000 on direct current expenditure which targeted children. This was 97% of the total spent by the DCYA in 2019 and demonstrates a sizeable commitment to the welfare of children.

Introduction

Well-targeted spending on children is an investment in our future. Government expenditure on children supports children's healthy development, and assists each child in reaching their full potential. Government spending does this in multiple ways. For example, healthcare spending to ensure that children have the best possible health, spending on education to ensure that children grow up with the skills they need, and spending on homes and communities ensures they grow up in a safe and secure environment.

Some forms of spending benefit all children. Other forms of spending target specific groups of children, such as those who are disadvantaged[1], children in low-income families[2], or vulnerable children[3].

Given how important spending on children is, it is important to know how much the state spends on children. However, this amount is not known. It is of course known when spending is explicitly for children, but the amount of total Irish state expenditure that benefits children, with one exception discussed below, has not been calculated. In this paper we introduce a pilot study that estimates total expenditure on children.

This pilot study of expenditure estimation on children is the first step in, what we see as, a long-term process of understanding whether expenditure is sufficient to adequately meet the needs of those children, now and into the future.

[1] Children who experience difficulties or additional needs, such as children with a disability or children living in poverty, are considered disadvantaged. Without intervention, these children will have worse outcomes when compared to their peers across a range of domains; for example, educational achievement or future income.
[2] Low-income families are those that are either in poverty or at risk of poverty. A family with an income below the poverty line can lead to poorer outcomes for children, when compared to families with a higher income.
[3] A child is vulnerable if they are at greater risk of experiencing harm, either mental or physical, because of factors relating to them as an individual or factors relating to their environment. This effect can compound over time and can lead to worse outcomes for the child in comparison to their peers.

Background to this Report

In the National Policy Framework for Children and Young People, *Better Outcomes, Brighter Futures* (BOBF), the vision is for Ireland to be "one of the best small countries in the world in which to grow up and raise a child" (Department of Children and Youth Affairs, 2014). To this end, the framework lists several priorities, including better support for families, a focus on children's early years, protecting young people at risk, tackling child poverty, improving childhood health and wellbeing.

The *Second Report for the Understanding Life in Ireland: The Well-being Framework* (Department of the Taoiseach, 2022), aims to assess and improve the long-term quality of life of the people of Ireland. One of the steps outlined in that report is to analyse expenditure in the policy-making system. The aim of this current report would tie in with this aim, specifically focusing on children as this is the first step in assessing if the well-being of children is promoted fully by the government's expenditure on children.

The UNCRC, in General comment No. 19 (2016) on public budgeting for the realization of children's rights (Art. 4), underlines that State parties are obliged to take measures within their budget processes to both generate sufficient revenue and 'manage expenditures in a way that is sufficient to realize the rights of the child' (UNCRC, 2016c).

The Committee on the Rights of the Child (CRC) considered the third and fourth periodic reports of Ireland, under the United Nations Convention on the Rights of the Child (UNCRC), in 2016 (UNCRC, 2016a). The committee welcomed the progress made by Ireland during the reporting period. For example: the amendments to the Children Act 2012, the enactment of the Children First Act 2015, the commencement of the Gender Recognition Act 2015, and so on.

However, in the concluding observations, the Committee expressed concern that a variety of child-related forms of expenditure have not increased to reflect changed costs of living, and that budgets for some departments with child-related functions have been reduced since the economic downturn in 2009.

Referring to previous recommendations (OHCHR, 2007), the Committee further recommended in 2016 that Ireland:

16.(a) *[Implement] a tracking system for the allocation and use of resources for children throughout the budget at all levels of government*

16.(b) *[Assess] the budget needs of children and increase the budget allocated to social sectors; address disparities through the application of indicators relating to the rights of the child;*

16.(c) *Ensure that resources allocated for the protection and promotion of the rights of the child are adequate …*

The CRC requested in 2020 (OHCHR, 2020) that Ireland provides information on any measures taken in response to these recommendations. Furthermore, Ireland is requested to assess spending to ensure that children are not disproportionately affected by any regressive spending measures taken in response to the COVID-19 pandemic, or by any economic crises arising from such measures.

Fulfilling the UNCRC's recommendations

Several steps are required to fulfil the recommendations of CRC. We conceive of this as a cyclical process (**Figure 1**):

1) Define what counts as expenditure intended to benefit children, and calculate the sum total of Ireland's expenditure on children.
2) Analyse this expenditure to understand how monies are spent. For example, calculate how much of the allocated expenditure actually reaches children and how much is unspent or diverted to other priorities.[4]
3) Evaluate spending to understand how it is distributed between government sub-heads, and evaluate how total expenditure across sub-heads compares to other advanced economies. For example, is

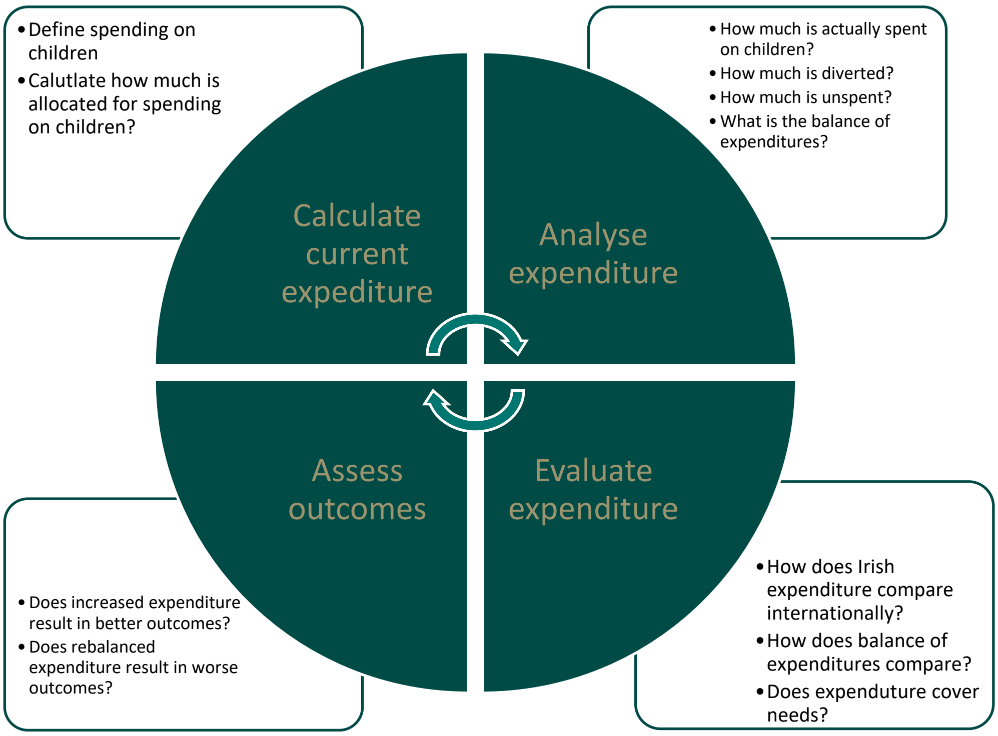
[4] Initiatives and analysis already exist that frame changes in Government spending by equality groups – for instance the Children's Rights Alliance annual reviews of Irish Government budgets from a child's rights perspective– see https://www.childrensrights.ie/sites/default/files/submissions_reports/files/Children%27s%20Rights%20Alliance%20Budget%202023%20Analysis.pdf.

resource-allocation appropriately balanced to ensure that departmental policies and programmes are achieving their stated aims? The UNCRC has put particular emphasis on children's entitlement to participate in decisions that affect them– this includes how expenditure is allocated, (Lundy et al 2020). Therefore this step should work with children to understand if the spending meets their priorities.

4) Assess outcomes for children. For example, is expenditure by the government being directed to where there is greatest need, or, where a marginal expenditure will result in the most improvement, and so on. In other words, is the money we spend as a country effective in improving the well-being of children, and is it economically efficient?

Step 4 requires the linking of expenditures to outcomes. However, just understanding how much money is spent, and how it is spent (Steps 1-3), will highlight areas where outcomes may not be sufficiently addressed by spending.

Figure 1. A cyclical approach to fulfilling UNCRC recommendations



We anticipate that these four steps should be repeated periodically, to track whether expenditure on children remains sensitive to the needs of children, and to any changing and emerging needs.

This pilot study is a precursor to the first step in the process above (**Figure 1**). It is an analysis of current expenditure on children by one government department: the Department of Children and Youth Affairs (DCYA).

DCYA, while focussed on children, is just one of many departments tasked with spending money on children and families to uphold their human rights. Our hope is that the methodology we develop in this report is sufficiently transparent and practical to be used to evaluate spending by other departments with significant child expenditure. In our estimation, these other departments include:

- Department of Education
- Department of Health
- Department of Housing, Local Government and Heritage
- Department of Justice
- Department of Rural and Community Development
- Department of Social Protection

With the CRC's recommendations in 2016, CRC's requests in 2020, Ireland's commitment under Article 44 of UNCRC to report on measures taken relating to children's rights, and the government's commitments in BOBF (DCYA 2014) and wellbeing in mind, we hope to initiate a process of analysing the state expenditure with respect to children's rights.

In this report we will discuss data and information limitations that arise that, in our view, must be addressed before this work can be expanded on in future. Future expansion of this work will require further data gathering, disaggregation, and analysis.

The aim of this report therefore is the first part in a more ambitious project:

1. A pilot of the methodology using one department but with cognisance of the issues that might arise in the other big child spending departments.
2. A roll out of the methodology to the other six big child spending departments.
3. A baseline against which future policy or budget changes can be considered.

4. A base to understand how well the Irish state is meeting the needs of children.[5]
5. Refinement of data and budget sub-heads to better understand spending.

[5] Clarke and Thévenon (forthcoming) argue that "Countries should re-examine what and where they are spending on children if they are to minimise childhood disadvantage and avoid the economic costs that follow as disadvantages children move into adulthood' p 5.

Outline of Pilot Report

In the remainder of this report we:

- Review the literature on government child expenditure estimations that exist elsewhere. Some attempts from other countries exist to estimate a government's expenditure on children but no one method for estimating expenditure has dominated in the literature. We discuss the advantages or drawbacks of each approach before justifying the approach taken in this report.
- Outline the scope and methodology for our estimation. We will justify our inclusion or exclusion of spending, and describe our reasoning for apportioning expenditure on programmes or services to children.
- Give our high-level findings of expenditure on children by DCYA.

Chapter 2: Related Literature

Ireland is not alone in receiving recommendations from the CRC with respect to tracking expenditure on children. For example, the same observations were made by the CRC in their concluding observations for the periodic report of the UK (UNCRC, 2016a), France (UNCRC, 2016b), Germany (UNCRC, 2022), among others.

Some countries have undertaken measures to monitor and evaluate child expenditure. For example, New Zealand introduced a "wellbeing budget" in 2019 within which child wellbeing is a priority area; the New Zealand Treasury tracks child-related expenditure through its annual budget process.[6]

UNICEF has conducted pilot projects to track and monitor child expenditure in several countries, for example Fiji (Jones and Feruglio, 2016a), Solomon Islands (Jones and Feruglio, 2016b), as a response to the requirements within UNCRC.[7]

Given that it is a common requirement for signatories to UNCRC to monitor child expenditure, it is somewhat surprising that no standardised approach has emerged, or that the requirement largely seems to be addressed by non-state agencies and researchers.

In this section we examine literature that conducts estimates of state spending on children. We collate different methodologies and assess their strengths and weaknesses. We are interested in the variety of inputs that authors use for their estimates or models, the ways in which they choose to define expenditure as benefiting children, and the rationale that authors use in undertaking an estimation. Our goal is to arrive at a robust, yet transparent, methodology for our own estimation that can be replicated.

Related Work

To find related literature we used broad search terms on Google Scholar, Web of Science, Scopus, and SpringerLink. Keywords include: child*, budget, expenditure, spending, government, and state, with Boolean combinations of these as search terms. Within results, we manually selected all papers that dealt with whole-of-

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[6] https://www.msd.govt.nz/about-msd-and-our-work/publications-resources/monitoring/uncroc/reporting/sixth-report/issues/rights/general-measures/allocation.html

[7] UNICEF refers to child-focused public expenditure measurement or C-PEM (UNICEF 2021), however in this report we just refer to the 'budget'.

government expenditure. As we wanted a methodology that was replicable across departments we rejected papers that did not consider at least two areas of spending.

From our searches we identified 18 relevant papers (Appendix 1).[8] Not all papers had the same motivation. Most were a limited estimate of total public spending on children within one country, including Redmond (2016) on Ireland. Two of these papers are an OECD comparator of 20 countries. The works in Fiji (Jones and Feruglio, 2016a) and in the Solomon Islands (Jones and Feruglio, 2016b) were explicitly a response to the UNCRC recommendations that we outline in our introduction.

In addition to our searches on databases through searching the grey literature we uncovered references to a further 13 child-focused public expenditure budgets – mainly through the work of Cummins (2016), but critically we also found a paper for Northern Ireland (Kemp et al, 2018).

The rationale for the papers differed. For some this was simply an analysis of total spending (see Kelly et al. 2018). For others there involved, at least an element of assessment of child well-being (see Pollock et al. 2018; O'Leary & Fox 2018). A third motivation was to see if spending was sufficient (see Kelly et al. 2018). Of note, we found no papers whose intent was to examine the value for money of the government spending, however this would be a legitimate rationale.

For several works, once a methodology was established, authors continue to report annual expenditures, and report changes in expenditure year-on-year. An exemplar of this is the Kids' Share project that has analysed federal expenditure in the United States[9] annually since 2007 (Carasso et al., 2008, 2007; Edelstein et al., 2016, 2016; Hahn et al., 2020; Hong et al., 2018; Isaacs et al., 2015, 2013, 2012, 2010; Lauderback et al., 2019; Ovalle et al., 2017). In the case of Ireland, the only existing work that we see, to the best of our knowledge, was a one off exercise (Redmond, 2016).

Many of the papers are clear on their included and excluded forms of expenditure. They largely limit their analyses to the major forms of child expenditure:

[8] Cummins (2016) identified over 100 child budget analysis after 2000 however he outlined that the vast majority did not meet the standard of 'child focused public expenditure measurement (C-PEM). For Cummins this would entail 1. The use of a spending that explicitly measures 'child-specific' spending and 2. Government ownership. 13 child budget analysis met his criteria.

[9] https://www.urban.org/policy-centers/cross-center-initiatives/kids-context/projects/kids-share-analyzing-federal

social welfare, education and health. Some works do not explicitly outline a rationale for excluded expenditure (e.g., Redmond, 2016; UNICEF, 2016a) but we assume that they limit their inclusions on the basis that these sources of expenditure are not clearly for the benefit of children.

In most cases, included expenditure is derived from line-items in budgets. From these included line-items, many papers describe a means of portioning this spending to the benefit of children. Often however this does not go beyond a simple population weighting and this is indeed the case for Redmond (2016) for Ireland. The papers using USA data (Carasso et al., 2008, 2007; Edelstein et al., 2016; Hahn et al., 2020, 2014; Isaacs, 2009a, 2009b; Lauderback et al., 2019) take a more nuanced approach – both utilising record data on receipt and the evidence of experts about how much of the expenditure is for children.

The main distinction that we see between our reviewed papers is in the type of inputs that are used for estimations.

The most common approach is to use government budget and accounts data as the primary input. Within these, we see distinctions made between:

- Direct forms of expenditure on children. That is, expenditure that can be wholly attributed to benefiting children, such as public spending on primary education. Most every estimate that we see includes some public spending that directly benefits children (Isaacs, 2009b; Jones and Feruglio, 2016a, 2016b; Redmond, 2016; Sefton, 2004).
- Indirect forms of expenditure on children, or, expenditure that is not entirely for children but can in-part be attributed to benefiting children.

It is relatively easy to collate expenditure that wholly and directly benefits children. An often-cited challenge is in how best to apportion indirect forms of expenditure that are intended as a partial benefit of children. Some estimates apportion to children a percentage of the spending based on the numbers of child recipients, or based on characteristics of the population. For example, a percentage of some social protection payments to adults, that have increases for qualified children, can reasonably be attributed to children based on the known number of qualified increases. Some other forms of spending are less clear-cut, and may fall back on less granular data. For instance, spending on public libraries clearly benefits children, but without usage data, apportioned estimations may fall back on census figures for the number of children in a given country.

Some estimations exclude any spending that indirectly benefits children, such as spending on libraries (Isaacs et al., 2021). The result of this exclusion is a more certain estimation, however it is arguably more inaccurate.

Some authors note particular difficulty in apportioning expenditure to children for benefits and tax credits that accrue to households rather than children (Sefton, 2004). They suggest including child-related benefits only, in any estimation, although we note that this will result in an under-estimation of expenditure on children.

We see a small amount of estimations that include spending that has neither a direct, nor indirect, benefit to children, but which ultimately benefits children in a more arbitrary sense. For example, some estimations include changes in the uptake of child-related third level education, and trends in qualifications of child minders (Stewart and Obolenskaya, 2015).

Further to direct and indirect expenditure, some estimations include demand-side financing, such as child tax credits in the UK (Stewart, 2013; Stewart and Obolenskaya, 2015). Some authors suggest not including such forms of spending, specifically tax credits, as they claim those in higher tax-brackets disproportionately benefit from them and so may be misleading for estimation exercises (Pampel, 1994). Others suggest that they should be included, but are often disregarded due to the difficulty in making accurate estimates that include them (Isaacs, 2009b). For instance Redmond (2016) for Ireland includes tax expenditures but has to make assumptions on how these are split between children and adults and the average number of children per tax unit.

The OECD comparison of public spending on children across countries takes a different approach and builds a Family Database that shows an estimate of expenditure for OECD countries under a limited number of criteria, specifically, education, childcare, cash benefits and tax breaks, "other benefits in kind”, and several estimates use this data to arrive at rough estimates of expenditure.

All papers include current expenditure in their estimations (Appendix 1), and three papers additionally include capital expenditure. One focuses on current expenditure only (Kelly et al., 2018). The rationale given for this focus on current expenditure is that the benefit of capital expenditure may accrue over generations of children, whereas current expenditure can firmly justified as benefiting children now.

Fourteen papers include tax expenditure, and cash and near-cash benefits, however most of these are outputs from the same project (Kids' Share) from the USA where tax expenditures are a more important source of redistribution than in Ireland.

Taxonomy of Approaches

Most prominent estimates follow, what we term, a *top-down approach*. They classify expenditure as being "for children" per-department, or per-government programme, and collate total expenditure on this basis. This is the approach taken by Redmond for Ireland (Redmond, 2016) and Kemp et al for Northern Ireland (Kemp et al, 2018).

Some estimates use the same method to calculate a per-child expenditure. They tend to follow the same basic process and divide the calculated total expenditure per-department, or per-programme, by the number of children in the population (Kelly et al., 2018).

All the papers examined which have a top down approach used current expenditure. In addition, a small number of papers add capital expenditure (e.g. Jones and Feruglio, 2016a, 2016b and Redmond 2016). Finally some papers include tax expenditures – this was notable in the OECD cross country comparison and in USA work but also Redmond (2016) for Ireland.

In contrast to a top-down examination of government expenditures, some analyses use, what we are terming, a *bottom-up approach*. They examine the costs of raising a child, and from these costs, proceed to identify sources of government expenditure that are related to the costs of raising a child. For example, one analysis in Ireland collates the average weekly costs associated with children in rural and urban areas (transport, schooling, etc.), and uses this to benchmark public spending on income-supports to families (Mac Mahon et al., 2012). Some authors use this same method to calculate detailed household expenditure estimates on children, by assessing the costs of child care, health care, clothing, food, and so on. Such estimates could perhaps be extrapolated to more broad estimates.

Other authors infer expenditure by selecting specific, confined, areas, and extrapolating wider government expenditure based on this. For example, Carr-Hill et al., (1997) collect spending on social services for children by visiting local authority offices and observing spending in detail. They model wider expenditure based on this, and use this model to evaluate the sufficiency of expenditure, with respect to changing demographics.

Several studies use the OECD Family Database data as a rough estimate for total public expenditure on children (for example, Isaacs, 2009b). The OECD Social Expenditure Database further models total expenditure based on the above for children in OECD countries.

In any case, a trade-off is always present between how accurate an estimate can be, and how feasible it is to gather such an estimate. In the case of cross-country comparisons this is particularly true, it is necessary to limit inclusion of spending to areas that can be easily collected and compared across countries; the OECD Social Expenditure Database is used in some papers for this reason (Isaacs, 2009b). In the case of within-country estimates, if the goal is to take a detailed once-off snapshot of spending, granular estimates may be more appropriate (Carr-Hill et al., 1997).

Lastly, if the goal is a within-country estimate that is easily repeatable, these limitations – as long as they are applied consistently - may not be so problematic because the direction of change of government spending will be clear even if the exact quantum of spending is unknown.

From the literature, we see there is a continuum of estimates of government expenditure, including:

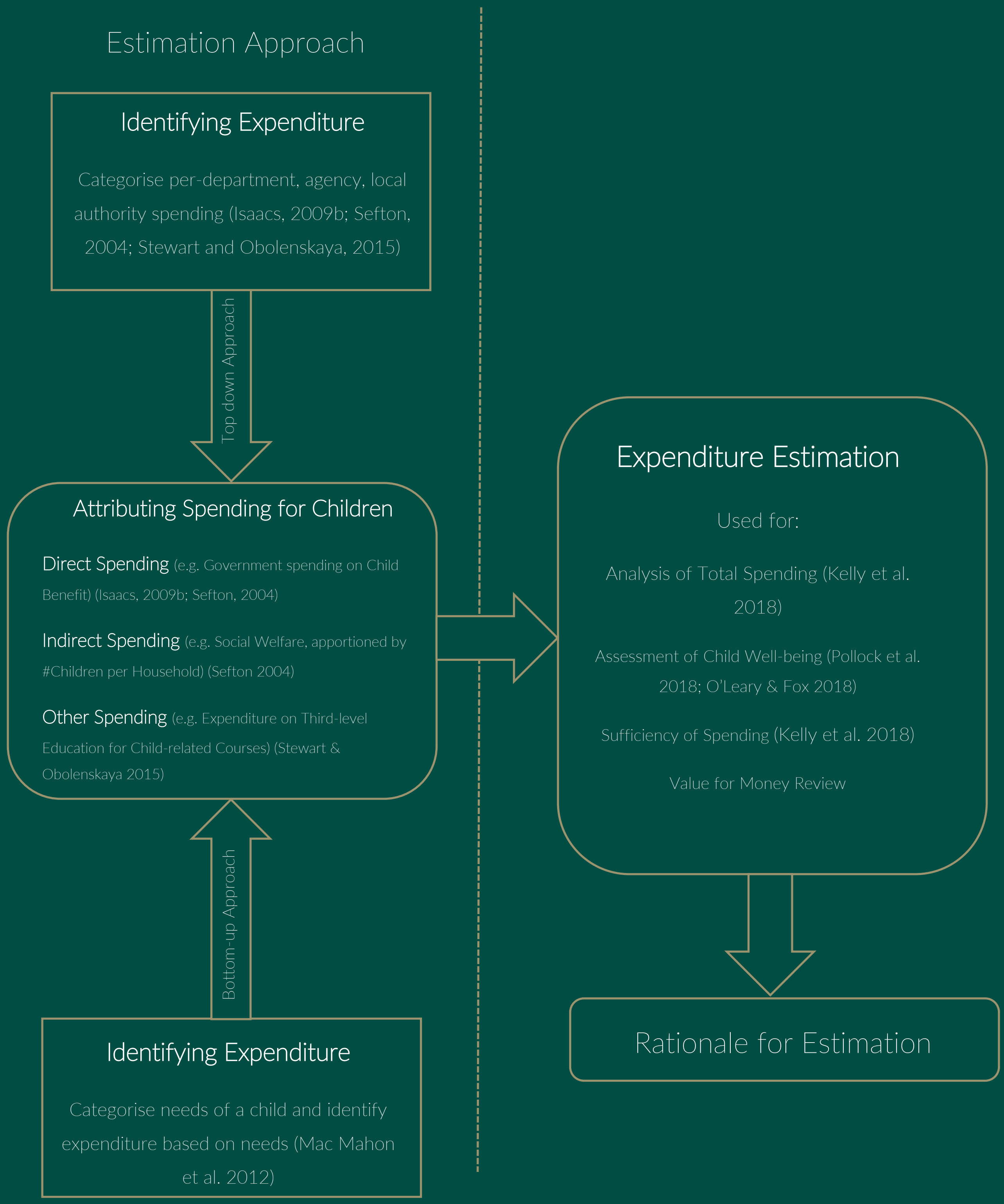
- Allocating all expenditure in certain categories to children
- Allocating expenditure by recipient data – and here there was a further refinement – data on child recipients as a percentage of all recipients or other proxy data.
- Allocating expenditure by the population weight of children. We utilise this typology and apply it to all the different types of information in a five-step process outlined below.

Summary

There is a surprising lack of expenditure analyses in the literature, given that it is a common requirement by the UNCRC. We identified 32 papers which met our criteria which look at government spending. Some existing studies take a top-down approach by collating line-items in government budgets, others take a bottom-up approach by analysing the costs of raising a child. Existing analyses are conducted:

for the purposes of cross-country comparisons of well-being; as a proxy to measure human rights; to better understand government expenditure with regard for UNCRC requirements. Some estimates only include direct forms of expenditure on children and others seek to portion more general forms of spending to children. Of the cases were direct expenditure was examined, all papers used current expenditures; some added capital and/or tax expenditures. In part, the decision was driven by what was the aim of the research and part by organisation of government spending and tax rebates within the country.

Summary of Related Literature



Chapter 3: Scope and Methodology

Our aim is to develop a transparent, easy to understand methodology that is easy to reproduce. We decided to concentrate on DCYA in the first instance to test the methodology. The hope is that if the methodology is robust we can expand this work to other departments. Our medium-term goal is to analyse expenditure from other departments tasked with upholding the human rights of Irish children, and furthermore, that have the highest levels of child related expenditure. In this chapter, we explain the expenditure that we include in our estimation, justify our year of analysis, and describe our approach to attributing expenditure to children. We lastly describe the strengths and weaknesses that we see to our approach.

Parameters of approach

A major impetus for this work was a request by the UNCRC to examine government expenditures on children. Therefore we take a top-down approach and look at government spending.

We are interested in expenditure by the state that has a specific child focus or goal to improve the well-being of children living in the State. A child is defined by UNCRC as a person aged 0-18, and we conduct our analysis with this in mind. If a form of expenditure has a child-focus but is allocated to the whole of the population, we make an estimate of the expenditure that can reasonably be attributed to children, for example, the programme for peace and reconciliation.

We do not include expenditure if it lacks some degree of focus on present day children. For instance, we do not include expenditure on climate action against the child budget.

Our analysis focusses on the most recent year for which we have comprehensive outturn spending data, which is 2019. A change in government occurred in 2020, and this resulted in a change in department structures. However because we make estimates at a programme level, and programmes typically move wholesale between departments, it should be possible to replicate our estimation procedure in future years.

Additionally, 2019 was also chosen as it is the last full year before the COVID-19 pandemic. UNCRC asks for measures in the next reporting period that show that “those in vulnerable situations, are not affected by regressive measures taken in response to the COVID-19 pandemic” UNCRC, 2020. Therefore, analysing 2019 data in this pilot means we have a baseline by which we can assess the effect of measures taken in response to COVID-19.

We concentrate on government expenditure, therefore we use expenditure net of deductions for appropriations-in-kind (charges for services). We also exclude National Lottery expenditure; this has a large effect on departments have this allocation, however we think this is the fairest way to define Government expenditure. In contrast to National Lottery we include Dormant Accounts funding. A dormant account is an account on which there has been no transaction by the account holder for 15 years or more. The Dormant Accounts Act 2001 specified that unclaimed money has to be transferred to a fund managed by the National Treasury Management Agency (NTMA). If the account is reclaimed, the NTMA is responsible for repaying it. Therefore we think the Dormant Accounts is more akin to a refundable tax.

We ignore tax foregone; for example, tax relief on health insurance or on private education are not included. Including these would increase the overall estimated expenditure but we choose not to include these expenditure because this is the practice of the majority of other papers examined above and we also recognise that those expenditures do not benefit all children. Further work could explore the effect of inclusion of such tax expenditures.

As the aim of the exercise is to establish the expenditure of the Irish government on child citizens and denizens we examine expenditures on children living in the Republic of Ireland regardless of nationality. If the child is abroad, if they are funded by the Irish state to receive a service they cannot access in the Republic of Ireland we include this expenditure. We therefore exclude budget contributions to children living in Northern Ireland, but do include children who access criminal justice, mental health or disability services abroad funded from the public purse.

We include all expenditures that are explicitly for the benefit of children, such as early childcare expenditures. In other cases children are not explicitly mentioned in the rational, however in the operation of the programme or benefit children are mentioned. In these cases we apportion some of the expenditure towards the budget. In other cases, children are not mentioned but if we believe that the programmes benefit children then we make a case for their partial inclusion (this does not apply in the case of DCYA but may when we examine other department's programmes).

Finally we concentrate on current expenditure and ignore, with exceptions, capital expenditure. We are defining capital expenditure as the construction costs of projects (e.g. land, buildings, equipment, labour costs, consultancy fees, contractors and any pre-construction expenses) or large pieces of infrastructure (such as trains). However, we do include the annual operating costs (e.g. purchases of additional equipment, personnel costs, loan repayments and associated interest) and annual maintenance costs if they are associated with the operation of child focused expenditures.

We chose to exclude capital expenditure because we want to explore the day-to-day expenditure of government on children; capital projects have a benefit over decades and may not benefit today's Irish children. Our exception to this is when it is clear that children will benefit from the expenditure in the short term. For instance, we include expenditure on laptops by youth clubs. This same rationale is used by other works cited above (e.g., Kelly et al. 2018)).

Concentrating on mainly current expenditure and very direct maintenance costs simplifies calculations but is another source of potential error, however, on reflection we feel that this captures best the spending of government on the children living in Ireland today. DCYA did not have major infrastructure investments in 2019 so this call does not affect the estimate in this pilot. For other departments such as the Department of Education and the Departments of Health, that do have substantial capital expenditure budgets, these decisions will be of more importance. We envision including the school building programme in future work, as this expenditure has a more immediate effect on well-being of children in the short term, but would exclude expenditure on hospital building as many of today's children will not benefit from these expenditures.

The advantage of excluding major one-off expenditures, such as the children's hospital, is that it does not distort the estimate of child expenditures year-on-year; the estimate is more representative of 'normal' expenditure.

An alternative method would have been to spread capital costs across a number of years. We decided against this, as it would have added considerable to the complexity without adding, we feel, additional understanding of the budget. Again, this decision is open to exploration in the future.

Summary of our Approach to the Analysis

Arising from our literature review of existing studies, and work that was completed previously in Ireland, we have decided to conduct a top-down approach wherein we analyse expenditure from government budgets only. We do this because our longer-term goal is to understand if the benefits to children from government expenditure, are sufficient, sufficiently maximised and efficiently allocated. Before we can understand those allocations we need to understand the landscape of budgetary spending.

Rather than limiting the analysis to specific and exclusive child related expenditure, we also include expenditure that is *intended* to benefit children. Some expenditure will not have an explicit mention of children in its rational but nonetheless disproportionally benefit or have administrative rules that mention children. So for example housing benefit payments and social housing payments do not explicitly mention children but in the eligibility rules the presence of children triggers greater entitlements. We include an estimate of this expenditure towards the child budget.

Data Sources

We use data from the DCYA to establish an estimate of intended expenditure, and a low and high estimated boundary on expenditure. In this exercise we do not consider whether expenditure reaches its intended recipients, only if the Government's intention was to spend the money on programmes that benefitted children. The expenditure costings presented throughout this report are principally sourced from the Department of Public Expenditure and Reform's (DPER) Expenditure Report and Revised Estimates for 2019 and 2020 (DPER, databank.per.gov.ie).

Further data, particularly usage data, came from publications from various government departments and agencies, answers to parliamentary questions, available statistical and administrative data from the Central Statistics Office (CSO), HRB data and Ministerial briefing documents; briefing documents were particularly useful in understanding the intention underpinning a given programme. In addition, where needed, we asked questions of relevant public sector bodies. Finally we conferred with departmental colleagues to ensure we understood the programmes, and the users of those programmes.

Classifying Expenditure

We are using a five-level system of classifying expenditure, with differing levels of confidence about how much of a given expenditure benefits children. We do this because the information available for a given for of expenditure differs on a case-by-case basis. Often the most relevant costings for expenditure on children is not readily available.

The five levels were developed in an iterative manner, driven by our review of existing work, and through internal discussions with policy colleagues.

We first classify each programme as either child-expenditure relevant or not child-expenditure relevant. For programmes that we judge to be child-relevant, we decide whether we can justifiably attribute the entire expenditure towards the estimate of children's expenditure, or whether only a fraction can be justified as child related expenditure. If the expenditure included administration costs, but this was purely to support programme delivery, this was included as indirect expenditure and thus child related expenditure. For example, the funding that goes towards Childline is classed in its entirety as direct spending for children, though some portion of this pays for administrative aspects, such as the website or staff, rather than directly to supporting children.

For cases where only a proportion of expenditure could be justified as benefiting children, we followed practices outlined in the literature review. This is a rough classification in lieu of more granular data. Through discussion and trial and error we settled on a five level estimation scheme:

<u>Level 0.</u> **Expenditure is not child focused.** For instance, the Commission of Investigation into the Mother and Baby Homes is level 0 data, with 0% of intended beneficiaries being present day children.

<u>Level 1.</u> **Expenditure is entirely child focused.** This means that we can confidently justify that this funding is intended for children (within limitations outlined in this paper). For instance, expenditure on early years child care is level 1 data, with 100% of intended benefit for children. Level 1 data therefore indicates that the spending has a child focus and that 100% of its spending is spent on children.

<u>Level 2.</u> **Expenditure intended to benefit the general population including children, with information directly from the source on number of child users.** This means that we cannot attribute the totality of the expenditure solely to children, but we have data on the number of children that benefit from the expenditure, or use the services. In these cases, we use these figures to apportion expenditure for children. For example, we do not know the amount of money spent on child-specific mental health services such as CAMHS, but we do know the number of children who receive mental health services.

<u>Level 3.</u> **Expenditure intended to benefit the general population including children, with indirect information on number of child users.** This means that, while we know the expenditure does benefit children in-part, we have only indirect information from external sources on number of child users, and use these numbers to estimate funding aimed at children. For example, using the number of children with a disability in the population, compared to the number of adults with a disability, we can divide some primary care expenditures between adults and children and make an attribution on this basis.

<u>Level 4.</u> **Expenditure intended to benefit the general population including children, without any information from any source on the number of child users.** In this case, we use a population-weighting according to the number children in the overall population on Ireland. There are no examples in this pilot of level 4 data. It should also be noted that in many cases, level 3 data may not differ from level 4 data, however occasionally it might allow us to make a slightly more focused estimate.

It should be noted that many of the literature review papers quoted above either use a level 1 or a level 4 methodology. However by adding the two intermediate levels we think we can get a more refined estimate.

Estimates of Error

In addition to our main estimate of child expenditure, we also calculate an upper and lower bound of estimated child expenditure. The more certain we are of the estimate of child expenditure (that is, the closer to level 1) the more certain we are of the expenditure; thus the upper and lower bounds will be closer to the main estimate. Where the data is weakest, the estimates are most broad.

In cases where we have a strong justification for the upper and lower limits, we instead apply limits judiciously. Otherwise we use the following bounds:

Level 1 data – no upper or lower bounds

Level 2 data - mid-range estimate plus and minus 5%

Level 3 data - mid-range estimate plus and minus 10%

Level 4 data - mid-range estimate plus and minus 15%

These bounds were chosen through internal discussions, and to be both simple and transparent. In summary, we use a five-level basis in assigning expenditure to children:

Level 0: expenditure is not intended to benefit children,

Level 1: actual direct expenditure on children,

Level 2: actual percentage of users of a service who are children ±5%

Level 3: estimate of the percentage of users of a service who are children ±10%

Level 4: percentage of children in the overall population ±15%.

Benefits and Limitations

A benefit to using per-programme expenditure from each department, in a top-down approach, is that expenditure information is usually publically available and thus our analysis can be replicated. Programme level expenditure is the often lowest level where information is widely available. It also means that reporting can be compared across time, as programmes may move across Departments.

Our levelled estimation scheme is beneficial because it highlights gaps in data that may be addressed in future, to better analyse state expenditure on children. We will clearly be able to see in which estimates for expenditure we need more detailed information.

A limitation to our per-programme expenditure analysis is that, while there may be published information on expenditure, there is not always publically available information on what the intent of the programme is and who the beneficiaries are.

We see two sources of potential error in our calculation: our assessment that an expenditure has a specific child-focus, or our calculation of the portioning of the budget between adults and children. We will attempt to justify our choices in both of these regards at a per-programme level.

The estimations in this pilot make several assumptions. This is due to a lack of data available to us in making our calculations. We endeavour to ground our expenditure figures in reliable data, directly from a reliable source. Sometimes this data is either not collected or not available to us; and so we often turn to indirect sources or simply use population figures. In order to write this report with what data we have available, we must make a number of assumptions.

The figures from our Level 2, 3 and 4 estimations all rely on assumptions.[10] We make an assumption as to the number of service users under 18 years old, that our upper and lower bound estimates work, and that all of the funding collectively in each programme was or was not intended towards children.

It should also be noted that we allocate funding for auxiliary service provision (admin staff for example) in the same way as funding directly used in service provision for the benefit of children. For example, administrative costs for running Jigsaw would not go directly towards children, and our calculations do not take this into account. We assume all of the programme funding is either child expenditure or it is not, due to lack of better data.

It is our hope that in the future, these assumptions would be minimised as Departments begin to collect better data for this reporting, increasing the accuracy of future estimations as confidence in each estimation rises to Level 1.

Summary of assumptions

[10] This pilot does not include any expenditures classed as level 4, but future iterations involving other departments may.

- We divide programmes into a five level structure,
- We include indirect spending, such as administration, in expenditure
- We assume that the upper and lower boundaries of an estimate are increasingly wide by a rule of thumb. However if we have a better estimate for an upper or lower bound we use those instead.

While our approach has drawbacks it has the advantage of being transparent and easily reproducible. As Dubai (2014) argues all budget analysis carries with it tensions between ‘absolutism and pragmatism, radical and gradual changes, long-term and short-term gains’ (quoted in Manion et al 2017).

Note

This report refers to outturn expenditure. This sidesteps the issues where, money intended to be spent on one thing is spent on another. For instance, though the government has committed over many years to increase staffing into Child & Adolescent Mental Health Service (CAMHS), these posts are difficult in terms of recruitment and instead more posts may be recruited into adult services. Revenue outturn expenditure data analyses the revenue expenditure that the government actually spent in a previous financial year and typically is published after the end of the financial year.[11]

Finally the government expenditure may reach the final recipient but not be spent on children, so an adult may spend child benefit on something that does not benefit the child directly or indirectly, or a community service may use the funds to support vulnerable adults. The reverse is also true, funds not intended to support children may be used to support children. These underspends and fungibility issues may be legitimate and/or understandable but cleave intended expenditure from realised expenditure. This paper only seeks to examine expenditures not if they actually get to children.

All the decisions we made are open to debate, however we believe at this point in time this is the fairest and most transparent allocation. We intend to publish

[11] It would be an interesting exercise to examine if expenditure intended for children was more or less likely than other expenditure to different from outturn expenditure, it is unfortunately beyond the scope of this report.

spreadsheets on which our estimate is based and alternative estimates can be calculated.

Exclusions and Future Work

Our goal in the medium term is to expand this analysis to include 6 other departments that existed in 2019 that, in our view, had the highest level of expenditure benefiting children. These departments are:

- Department of Education
- Department of Health
- Department of Housing, Local Government and Heritage
- Department of Justice
- Department of Rural and Community Development
- Department of Social Protection

We note that spending by these departments and DCYA spending is fundamental to upholding the human rights of children under UNCRC.

The 11 departments that we intend to exclude from our estimation do, though, have expenditure that benefits children. For instance, the Department of Agriculture has a focus on safe food and healthy eating; both of which have a child focus. As such, we expect that future estimates will expand to include additional areas of spending and our estimation of the amount spent on Children by the Irish government will be revised upwards. The 11 departments that we exclude in this initial pilot and the follow-on roll out are:

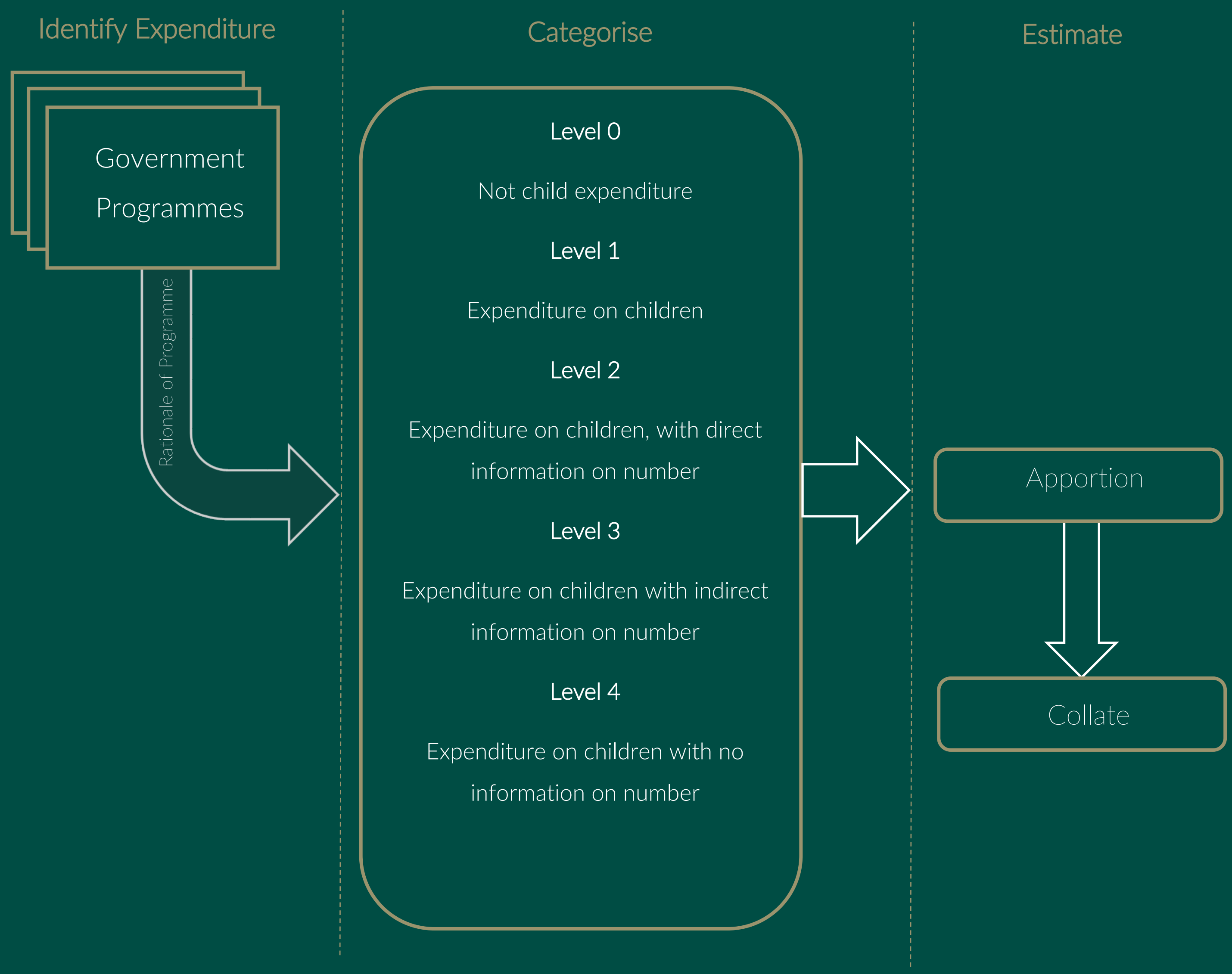
- Department of Agriculture, Food and the Marine
- Department of Defence
- Department of Business, Enterprise and Innovation
- Department of Communications, Climate Action and Environment
- Department of Finance
- Department of Foreign Affairs
- Department of Public Expenditure and Reform
- Department of the Taoiseach
- Department of Transport, Tourism and Sport
- Department of Culture, Heritage and the Gaeltacht.

The seven departments we intend to examine make up 75% of all government expenditure in 2019– so while we miss some child focused expenditure we cover the vast majority of the state expenditure on children.

This work is intended as an ongoing process. As new evidence is gathered, or existing data is disaggregated, these estimates will be refined. This first pilot report therefore offers an initial, and conservative, estimate of child expenditure that can be further developed in the future. Once we have a clearer delineation of how much is spent and who it is spent on, further work is needed to understand how much of the government's expenditure on children do children actually receive, and what outcomes are achieved from this expenditure, and if these expenditures uphold children's human rights.

The next section applies the above methodology to the outturn data for the Department of Children and Youth Affairs in 2019.

Summary of Methodology



Department of Children and Youth Affairs

Child-related Programmes

In 2019, expenditure by the Department of Children and Youth Affairs (now the Department of Children, Equality, Disability, Integration, and Youth) amounted to €1.52 billion.[12] This figure constitutes just under 2% of total government expenditure that year. This expenditure accounts for less than 0.5% of GDP in 2019, and 0.55% of GNI.[13]

By definition, much of the expenditure of DCYA is centred on children and young people. There are 16 programmes funded by the Department in 2019:

1. Child and family agency
2. Youth Justice including Oberstown
3. ECCE and AIM pre-school programmes
4. National childcare scheme and other programmes
5. Childcare programmes: delivery supports and other initiatives
6. Youth organisations and services
7. Prevention and early intervention programmes
8. Intervention programmes for children and young people (dormant accounts-funded)
9. Programme for Peace and Reconciliation
10. Creative Ireland
11. Miscellaneous legal fees and settlements
12. National Longitudinal Study and other research programmes
13. Children and Young People's Policy Framework and other programmes
14. Adoption Authority of Ireland

[12] https://whereyourmoneygoes.gov.ie/en/other/2019/
[13] It should be noted that the location of several large multinational companies within Ireland has the effect of inflating Ireland's GDP, thereby making it a less accurate representation of the real economy. An alternative measure of an economy's size is Gross National Income (GNI). Expenditure by DCEDIY in 2019 amounted to 0.55% of GNI.

15. Office of the Ombudsman for Children
16. Commission of investigation

We go through each programme and explicitly note if there is child related expenditure.

Child and Family Agency (Tusla) (Level 1)

Tusla is the dedicated State agency with responsibility for children. It represents the most comprehensive reform of child protection, early intervention and family support services ever undertaken in Ireland. The Child and Family Agency is charged with supporting and promoting the development, welfare and protection of children, and the effective functioning of families. This includes services such as offering care and protection for children in circumstances where their parents have not been able to, ensuring that every child in the State attends school or otherwise receives an education, and commissioning services relating to the provision of child and family services.

Tusla is dedicated to the well-being of children, and although their service users do include adults (e.g. care leavers, adopted adults availing of tracing services) such services are provided in recognition of these adults' childhood experiences and the related role and responsibilities of the state, therefore 100% of this expenditure goes towards calculating the Government's expenditure on children.

Oberstown Children Detention Campus (Level 1)

Oberstown is a national service that provides a safe and secure environment for young people remanded in custody or sentenced by the Courts for a period of detention. It is located on a single site in Oberstown, Lusk, Co Dublin. Oberstown falls under the aegis of the Children Detention Schools Unit in the Department.

The Oberstown Campus only accommodates those under the age of 18, therefore 100% of this expenditure is allocated to the child budget.[14]

ECCE Preschool Program (Level 1)

[14] Occasionally when it is in the Child's interest they can finish their sentence in Oberstown if their sentence finishes before they are aged 18 and 6 months. However this is an exception.

The Early Childhood Care and Education (ECCE) Scheme provides early childhood care and education for children of pre-school age. Children can start ECCE when they are 2 years and 8 months of age and continue until they transfer to primary school. The State pays participating playschools and day care services a set amount per child to offer the ECCE service. In return, participating centres and playschools provide a pre-school service free of charge to all children within the qualifying age range. The service is for a set number of hours over a set period of weeks. AIM supports are provided through the ECCE programme.

Since the ECCE scheme directly funds early childhood care and education, 100% of this expenditure goes to the child budget.

National Childcare Scheme (Level 1)

The National Childcare Scheme (NCS) is the first ever statutory entitlement to financial support for childcare. It establishes an equitable and progressive system of universal and income-related subsidies for children up to the age of 15. The NCS aims to "improve children's outcomes, support lifelong learning, make work pay, reduce child poverty and tangibly reduce the cost of quality childcare for thousands of families across Ireland".[15]

Since NCS directs funds to childcare only for those under the age of 15, 100% of this expenditure goes to the child budget.

Childcare programmes: delivery supports and other initiatives (Level 1)

Community Childcare Subvention Plus (CCSP) Saver Programme

The Community Childcare Subvention Plus (CCSP) Saver Programme is a childcare programme targeted to support parents/guardians on a low income to avail of reduced childcare costs at participating childcare services. Services may cater for infant, pre-school and afterschool places. Some services may be stand-alone services and cater for just one type of service, for instance afterschool provision. The Department pays a portion of the childcare costs for eligible children (a payment described as a subvention payment) with the parent/guardian paying the remainder.

[15] https://myccc.ie/national-childcare-scheme

The subvention is available for one year, i.e. for a maximum of 52 weeks from the commencement of the CCSP Saver Programme. 100% of the expenditure on this programme is allocated to the child budget.

Training and Employment Childcare (TEC) Saver Programme

The TEC Saver Programme supports parents/guardians on eligible Education and Training Board training courses, as well as certain categories of parents/guardians returning to work, by providing subsidised childcare places.

Since both these programmes provide funding for care received exclusively by children, 100% of this expenditure goes to the child budget.

Youth organisations and services

The programmes under this budget line are typically targeted at both children *and* young people, and many are not exclusively aimed at those under the age of 18. Unfortunately the data is not disaggregated to a sufficient degree to allow more nuanced estimates beyond a population age breakdown. Because this is often not level 1 data but rather level 3 data we add a higher and lower estimate of plus or minus 10% as explained in the methodology chapter. To calculate the estimates of youth organisations and services we then use a crude average of the percentages.

Youth Information Centres (Level 3)

The DCEDIY funds the network of Youth Information Centres which provide young people with access to information on rights, opportunities, benefits, health, welfare and other matters. Youth Information Centres offer a free, confidential information service to young people in Ireland, specifically people aged 12-25. Located around the country, they are a first point of contact for a young person seeking information on any subject of interest or concern. Many Youth Information Centres offer additional services such as a low cost CV preparation service, internet access, European Youth Cards, hostelling cards.

As only six of the fourteen years (43%) in this age range fall under the age of 18, 43% of this budget line goes to the child budget. The higher and lower estimate are plus and minus 10% (38.7% and 47.3%). This is a wide estimate and actual usage by age would have been preferable to use if it was available.

Young People's Facilities and Services Fund (YPFSF) (level 3)

The Young People's Facilities and Services Fund (YPFSF) was established to help in the development of preventative strategies in a targeted manner through the development of youth facilities, including sport and recreational facilities, and services in disadvantaged areas where a significant drug problem exists or has the potential to develop. The aim of the fund is to attract young people in these areas at risk of becoming involved in drugs into more healthy and productive pursuits. The fund has been the main funding mechanism for providing activities for young people under the current National Drugs Strategy. The YPFSF sets out to: assist in the development of preventative strategies/initiatives in a targeted manner through the development of youth facilities and services in disadvantaged areas where a significant drug problem exists or has the potential to develop.

The target age group for this fund is ages 10-24, eight of the fifteen ages (53%) in this cohort fall under the age of 18 and therefore 53% of this fund is included in the child budget. The higher and lower estimate are plus and minus 10% (47.7% and 58.3%).

Childline (Level 1)

Childline is a national listening service for all children and young people in Ireland. It is private, confidential and non-judgemental and can be contacted for free from anywhere in Ireland. Any child or young person can contact Childline at any time, about any issue which may be on their mind. Topics which children and young people talk about with Childline most often include mental health, abuse, family tensions, bullying and loneliness.

As this service is primarily aimed at and used by children, 100% of this spending is included in the child budget.

Jigsaw (level 3)

Jigsaw supports young people's mental health in Ireland. It is for people aged between 12 and 25, and who need mental health support. Through both online and in-person services around the country, advice and support is made available to young people aged 12–25 years-old. Jigsaw gives families, educators, and those who support young people's mental health ways to cope and the skills to be there for young people. Using collective power, knowledge and expertise, Jigsaw makes sure that youth mental health is a national and local priority.

The target age group for this fund is ages 12-25, six of the 14 ages (43%) in this cohort fall under the age of 18 and therefore 43% of this fund is included in the child budget. The higher and lower estimate are plus and minus 10% (38.7% and 47.3%).

SpunOut.ie (level 1)

SpunOut.ie is Ireland's youth information website created by young people, for young people. It provides information and advice on a range of issues currently affecting young people including those related to mental health, education, employment, sexuality and gender. It aims to educate and inform its readers about the importance of holistic wellbeing and how good health can be maintained, both physically and mentally. SpunOut.ie is led by its reader community and young volunteers. A group of 130 young people from around the country forms the SpunOut.ie Youth Action Panels which provide leadership to the organisation.

SpunOut is created, led by and aimed at young people. Once information is created for SpunOut, all children can use this information. We allocate 100% of their funding to the child budget.

Youth Work Ireland

Youth Work Ireland is the largest youth organisation in Ireland, made up of 21 Local Member Youth Services and a national office. Member Youth Services help young people around Ireland avail of a whole range of services and supports if and when they need them. Services and supports across these services for young people between the ages of 10-25 years include mental health supports, resilience building, anxiety programmes, drug and alcohol supports, LGBT+ youth work, club development, employability programmes, counselling services, rural outreach and fun safe spaces for young people to gather.

The target age group for this fund is ages 10-25, eight of the sixteen ages (50%) in this cohort fall under the age of 18 and therefore 50% of this fund is included in the child budget. The lower bound estimate is 45%, and the upper bound estimate is 55%.

BeLonG To Youth Services

BeLonG To Youth Services is the national organisation supporting lesbian, gay, bisexual, transgender, and intersex (LGBTI+) young people in Ireland. Since 2003, it has worked with LGBTI+ young people, between 14 and 23 years, to create a world where they are equal, safe, and valued in the diversity of their identities and experiences. It also advocates and campaigns on behalf of young LGBTI+ people, and offers a specialised LGBTI+ youth service with a focus on mental and sexual health, alongside drug and alcohol support. It responds to the needs of LGBTI+ young people in Ireland and helps them thrive.

The target age group for this fund is ages 14-23, four of the ten ages (40%) in this cohort fall under the age of 18 and therefore 40% of this fund is included in the child budget. The lower bound estimate is 36%, and the upper bound estimate is 44% to take account of the possibility that either younger or older cohorts are more greatly represented among the young people availing of these services.

The average expenditure of all Youth organisations and expenditures on children is 61.3% with a high of 64.6% and a low of 58%. Programme breakdowns of expenditure will allow a more nuanced estimate in future.

Prevention and Early Intervention Network (Level 1)

The main objective of the Prevention and Early Intervention Network is to provide a social and emotional bedrock for the current and future generations of infants, children and young people across the island of Ireland by helping them and their parents (or other main caregivers) before problems arise. PEIN has become a world leader in the design, implementation and evaluation of evidence informed services which intervene early, seeking to prevent difficulties for children and families and to identify and respond early to emerging difficulties.

As children are the beneficiaries of this programme, 100% of this budget line is included in the child budget.

Intervention programmes for children and young people (dormant accounts funded) – What Works (Level 3)

WHAT WORKS is an initiative led by the now DCEDIY, with funding from Dormant Accounts, to support a move towards evidence informed prevention and early intervention services for children, young people and their families. At the core of the initiative is a desire to foster persistent curiosity amongst those working to improve the lives of children and young people. Four key strands have been identified to embed and enhance prevention and early intervention in children and young people's policy, service provision and practice. The four strands under What Works are: data, evidence, professional development and capacity building, quality.

The age group targeted by the What Works initiative is those age 0-24. Since 18 of the 25 of this targeted age group fall into our definition of children, 72% (18/25) of this expenditure goes to the child budget. The lower bound estimate is 64.8%, and the upper bound estimate is 79.2% to take account of the possibility that either younger or older cohorts are more greatly represented among the young people availing of these services.

The Peace IV Programme (Level 3)

The Peace IV Programme is a European Union initiative designed to support peace and reconciliation in Northern Ireland and the border counties of Ireland. The programme aims to make lasting change in: shared education initiatives and support for marginalised children and young people. €229 million is being provided through the European Regional Development Fund with the Irish and UK governments providing an additional €41 million of match funding. The Irish government funding was provided by the Department of Rural and Community Development, the Department of Education and the Department of Children and Youth Affairs. The eligible area for the PEACE IV Programme for 2014-2020 is Northern Ireland and the border counties of Ireland (Cavan, Donegal, Leitrim, Louth, Monaghan and Sligo).

The benefits of the Peace IV programme are intended for children within two jurisdictions (Northern Ireland, and the border counties of Ireland). However, using CSO and NISRA population projections for 0-17 year olds in Ireland's border counties and in Northern Ireland it is possible to estimate what proportion of this funding goes towards children in Ireland. In 2019, an estimated 19% of the children in this target population lived within Ireland rather than Northern Ireland and therefore 19% of the funding for this programme is included within the child budget. The upper bound estimate is 20.9% and the lower limit is the 17.1%.

Creative Ireland (Level 1)

Creative Ireland is the Culture and wellbeing programme that inspires and transforms people, places and communities through creativity.

On of creative Ireland's programmes is the Creative Youth programme. This programme aims to give every child practical access to tuition, experience and participation in art, music, drama and coding by 2022. It aims to increase opportunities for activity and participation, and to influence public policy around creativity in both formal education and out-of-school settings. Creative Ireland wants to create a place where knowledge and creativity are equal partners in the formation of our young people, giving them an opportunity to become creative, active citizens. Given that this is aimed at children and giving children opportunities to be creative. Therefore 100% of this expenditure goes towards calculating the Government's expenditure on children.

According to the Creative Ireland Progress Report of April 2020, 24.4% of Creative Ireland's budget went toward its Creative Youth subsection, therefore 24.4% of this expenditure will go to the child budget. There are no upper and lower bound estimates for this expenditure.

Miscellaneous legal fees and settlements (level 0)

We do not include any of these expenditures against the child budget.

National Longitudinal Study of Children (Level 1)

Growing Up in Ireland is a Government-funded study of children being carried out jointly by the ESRI and Trinity College Dublin. It is managed by the Department of Children, Equality, Disability, Integration and Youth (formerly Department of Children and Youth Affairs) in association with the Central Statistics Office. The study started in 2006 and follows the progress of two groups of children: 8,000 9-year-olds (Child Cohort/Cohort '98) and 10,000 9-month-olds (Infant Cohort/Cohort '08). The primary aim of the Growing Up in Ireland study is to inform Government policy in relation to children, young people and families.

GUI studies children and young people and therefore it might be considered that some of this budget is for adults – however since the aim of the GUI study is to inform policy which aims to improve the lives of present-day children 100% of this expenditure goes to the child budget. We accept that, as the benefits from GUI research will be realised over time rather than in the immediate term we could discount the amount spent on this survey. However, at time of writing there are plans to continue the GUI with new cohorts. Therefore we think GUI is best thoughts of as an on-going expense to the benefit of children.

Children and young people's policy framework (Level 3)

Better Outcomes, Brighter Futures: The National Policy Framework for Children and Young People, 2014-2020. The framework identifies six areas that have the potential to improve outcomes and transform the effectiveness of existing policies, services and resources in achieving these national outcomes. The five national outcomes that the frameworks aims to provide for all children and young people are that they: are active and healthy, with positive physical and mental wellbeing, are achieving their full potential in all areas of learning and development, are safe and protected from harm, have economic security and opportunity, and are connected, respected and contributing to their world. The purpose of this framework is to coordinate policy across Government with the five national outcomes and to identify areas that, with focused attention, have the potential to improve outcomes for children and young people (0-24 years) and to transform the effectiveness of existing policies, services and resources.

Because 72% (18/25) of the age groups targeted by the children and young people's policy framework fall into our definition of children, 72% of this expenditure goes to the child budget. The lower bound estimate is 64.8%, and the upper bound estimate is 79.2% to take account of the possibility that either younger or older cohorts are more greatly represented within the young people availing of these services.

Adoption Authority of Ireland (Level 1)

All adoption services are regulated by the Adoption Authority of Ireland, established on 1 November 2010 under the Adoption Act 2010. The purpose of the Adoption Act 2010 is to improve standards in both domestic and intercountry adoption. As part of its regulation, the social work team reviews and monitors social work practice at all stages of the lifelong adoption process, including: crisis pregnancy through to decisions about adoption, assessment of prospective adoptive parents, matching children with suitable prospective adoptive parents, talking with children about adoption, providing post adoption support, and mediation and counselling in search and reunion. Some post-adoption support and information services are received by adults but these could be defined as the deferment of services adoptees should have received as children.

The work of the Adoption Authority helps to promote the well-being of adoptees both through supporting the adoptees themselves and through assessing adoptive parents. As only children (under 18) can be adopted in Ireland, 100% of the Adoption Authority of Ireland's expenditure is included in the child budget.

Ombudsman for Children (Level 1)

The OCO is a human rights institution that promotes the rights and welfare of young people under 18 years of age living in Ireland. The Ombudsman for Children promotes children's rights and welfare by finding out what children and young people are concerned about and highlighting their opinions to people who make decisions that affect them. It helps people, especially young people, to find out about children's rights and how those rights can be respected and made real, advises Government and others to help make sure laws and plans respect children's rights, encourages public organisations to promote children's rights in the work that they do, and carries out research to get a better understanding of issues that are important in children and young people's lives.

Since the Ombudsman for Children focuses exclusively on people under the age of 18, 100% of this expenditure will go to the child budget.

Commission of investigation (Level 0)

The Commission of Investigation into Mother and Baby Homes and certain related matters was established by the Irish Government in February 2015 to provide a full account of what happened to vulnerable women and children in Mother and Baby Homes during the period 1922 to 1998. It submitted its final report to the Minister on 30 October 2020.

Since the Commission of investigation does not aim to benefit people who are currently children, 0% of this expenditure goes to the child budget.

Table 1: Summary of DCYA programme expenditure in 2019

Programme/ Scheme	Level	Expenditure 2019 (thousands euro)	Midrange estimate % going to Child Budget	low %	high %	Mid-range estimate (thousands euro)
Child and family agency	1	809,216	100	100	100	809,216
Youth Justice incl. Oberstown	1	237,62	100	100	100	23,762
ECCE and AIM pre-school programmes	1	332,465	100	100	100	332,465
National childcare scheme and other programmes	1	164,424	100	100	100	164,424
Childcare programmes: delivery supports and other initiatives	1	70,554	100	100	100	70,554
Youth organisations and services						-
Youth information centres	3		43	38.7	47.3	
Young People's Facilities and Services Fund (YPFSF)	3		53	47.7	58.3	
Childline	1		100	100	100	
Jigsaw	1		43	38.7	47.3	
Spunpot.ie	1		100	100	100	
Youth Work Ireland			50	45	55	
BeLonG To Youth Services			40	36	44	
Total Youth organisations and services	1	59,350	61.286	58.014	64.557	36,373
Prevention and early intervention programmes	3	8,897	100	100	100	8,897
Intervention programmes for children and young people (dormant accounts funded)	3	7,046	72	64.8	79.2	5,073
Programme for Peace and Reconciliation	1	1,884	19	17.1	20.9	358
Creative Ireland	1	63	24.4	24.4	24.4	15
Miscellaneous legal fees and settlements	0	245	0	0	0	-
National Longitudinal Study and other research programmes	1	2,937	100	100	100	2,937
Children and Young People's Policy Framework and other programmes	3	7,121	72	64.8	79.2	5,127
Adoption Authority of Ireland	1	4,462	100	100	100	4,462
Office of the Ombudsman for Children	1	2,500	100	100	100	2,500
Commission of investigation	0	2,785	0	0	0	-
Total						1,468,014

Source: https://www.audit.gov.ie/en/find-report/publications/2020/vote-40-children-and-youth-affairs.pdf

As can be seen in Table 1, the Department of Children and Youth Affairs is estimated to have spent €1.47 billion on children across their programmes in 2019 – 97% of all spending by the Department. The low estimate is €1.46 billion and the high estimate is marginally over €1.47 billion. Given the function of the Department, it is not surprising that much of the programme expenditure is focused on children and it is also not surprising that that high and low estimates do not vary significantly from the mid-range estimate.

Conclusions from the exercise

The UNCRC (2016c) said that:

> "States parties should develop and maintain public financial management systems and practices that are open to scrutiny, and information on public resources should be freely available in a timely manner... Transparency is also a prerequisite for enabling meaningful participation of the executive, legislatures and civil society, including children, in the budget process. The Committee emphasizes the importance of States parties actively promoting access to information about public revenues, allocations and spending related to children and adopting policies to support and encourage continuous engagement with legislatures and civil society, including children." Page 14.

This pilot is a first step towards this goal.

Allocating expenditures between child related expenditure and non-child related expenditures is not always easy nor straightforward – even in a child focused Department such as DCYA. Judgement calls had to be made on:

- What counts as expenditure – is it all spending regardless of source, or is it narrowly defined as expenditure raised from tax? We chose the latter but with the addition of dormant account expenditure as we judge this to be akin to tax.
- We have chosen to ignore capital spending as we want to concentrate on spending in 2019 that would yield benefits to children in 2019. Thinking about this for other high child spending departments we think this is appropriate with the exceptions of capital spending in education where it covers grants for ICT and the school building programme. This is an uneasy decision but one we feel does strike a balance between expenditure and immediate benefit.
- Often it is difficult to discern just how much of a budget is spent on children – even when we have studied the programme descriptions. Future engagement with administrators of these programmes should refine such understandings.
- The Growing up in Ireland survey presented a particularly difficult decision, as the benefits will be felt over decades from the GUI research. However because

the GUI is ongoing and so child focused we included it as present day research but other research initiatives may be judged differently.

- We deliberately excluded administration and pension costs of the Department. At some level both are questionable decisions– without these programmes being administered there could be no expenditure on children and without staff and pensions there would be no people to administer the programmes. In a department with a narrower child focus it may be prudent to include these costs as legitimate child expenditures and in bigger more diffuse department it might be wiser to exclude these costs. However the methodology we have developed allows for an easy change of heart on this issue. At the moment with DCYA we believe that excluding these costs gets us closest to a 'true' child budget for DCYA.

We operated at the level of the programme and we took the information from databank.per.gov.ie. Without this source this analysis would have been difficult, so its establishment has been incredibly beneficial to understand government expenditure. However, sometimes it was not possible to get detail on how much expenditure was spent on a particular programme. This lack of breakdown of programme data is not unique to Ireland and it is a common feature of equality budgeting (cf. Manion et al 2017). Therefore a beneficial future development of the databank would see it include expenditures for all programmes.

In contrast, where there was the programme level expenditures it often covered a wide range of expenditures. For instance €63,000 was spent on Creative Ireland but €809,216,000 on Tusla. These large variations make analysis difficult. It would be beneficial if programmes where there are distinct components to programme spending could be broken down further. For instance it would be interesting to see how Tusla spending was distributed by subheads.

For cases where we estimated the number of child recipients it would be useful if departments published the number of child recipients of their programmes.

Next steps

We hope to refine our methodology further, and then calculate expenditure on children for the other six departments identified in our pilot. We then hope to work with those departments to refine estimates in a similar way to the way we worked with our DCEDIY colleagues. When we have this done for the seven relevant departments we can calculate total government expenditure on children in 2019. Further work could examine how child expenditures are spent and if the balance of expenditures is similar to other developed countries.

This could then be repeated going forward to track expenditure on children over time.

However, understanding how much spending is spent on children is helpful, but far from sufficient. Upholding children's right is more than just the amount spent on certain programmes. It needs to go beyond this mapping exercise and move to aligning spending with policy goals. This requires a systems-wide evidence-based change to government budgeting – of which this is just the first step.

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Appendix 1: Literature on government expenditure on children

Country	Goal	Period	Expenditure Inclusions [16]	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
England	Limited estimate of total public spending on children in England	2000-2020	Welfare benefits, Education, Health, Childcare and Social Services	Public order, Transport, Environment, General Public Services, Recreation, Culture, Housing, Community, Defence, Capital	Current expenditure	Top-down estimation from department data; per-household; per-child	(Kelly et al., 2018)
Ireland	Limited estimate of total public spending on children in Ireland	2013	Education, Social Protection, Environment, Community, Local Gov., HSE, Justice, Transport, Tourism, Sport, Tax Credits	None stated	Current and capital expenditure	Top-down estimation from department data; apportion based on population data	(Redmond, 2016)
20 OECD Countries	Comparison of public spending on children across countries	1 year, differing by country	Health, Education, Child benefit	None stated	Current expenditure; tax expenditure	Collates estimates from other sources	(Isaacs, 2009a, 2009b)
US	Limited estimate of total public spending on children in US	2007-2020	Education, Housing, Health, Nutrition, Social Services, Income	Grants for post-secondary vocational training, grants	Current expenditure; tax expenditure	Top-down estimation from child-related programmes; apportion based on household	(Carasso et al., 2008, 2007; Edelstein et al., 2016, 2016;

[16] For inclusions and exclusions, we cite only those that are referred to in the document.

Country	Goal	Period	Expenditure Inclusions [16]	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
			Security, Tax Credits and Exemptions, Training	for third level education		data, and interviews with agency staff	Hahn et al., 2020; Hong et al., 2018; Isaacs et al., 2015, 2013, 2012, 2010; Lauderback et al., 2019; Ovalle et al., 2017)
Fiji; Solomon Islands	Implementation of tracking and monitoring of child expenditure; response to UNCRC obligations	2006-2014	Expenditure inclusions are chosen based on CRC observations: Education, Health, Youth, Children and Family Affairs, access to clean waters	All ministries that are unrelated to the included categories	Current and capital expenditure	Top-down estimation from department data; uses open data from The World Bank's BOOST Open Budgets Portal	(Jones and Feruglio, 2016a, 2016b)
Argentina*	Quantify the government's efforts to support children Make budget information on children available to influence allocation decisions, monitor the priority of children in the budget, and evaluate the quality of spending on children Enhance initiatives to improve and	2004, 2011	Sports, recreation and culture Education Nutrition and food Protection of the child Health Direct assistance	None noted	specific indirect expanded public goods	Top down	

Country	Goal	Period	Expenditure Inclusions [16]	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
	protect investments in children						
Colombia*	Public accountability review of consistency of political, technical, administrative and financial decisions across all levels of government, in regard to domestic law on children	2009	Direct: Programs that exclusively benefit children (vaccines, basic education, school feeding) Indirect: Programs that have children as their main beneficiaries, and public goods (establishments, infrastructure, public spaces that benefit significantly benefit children, including parks, schools, libraries)	Exclusion of general budget items	Direct and indirect	Top down	
Dominican Republic*	Quantify specific and cross-cutting policies to protect and support child rights Establish a baseline for routine monitoring	2015	Whole of Government	None noted	Direct, indirect and investment support	Top down	
Ecuador*	Track public investments against national goals to reduce poverty and inequities, of which children is a priority theme	2014	Survival Development Child protection Social protection Participation Social responsibility Research and communication		Specific	Top down	

Country	Goal	Period	Expenditure Inclusions [16]	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
			Generational approach Justice				
Egypt*	Estimate the size of allocations in the state budget on the implementation of the rights of the child	2005	Not outlined	None noted	Directly targeting, partially targeted, public good	Top down	
El Salvador*	Guide decisions regarding the allocation and quality of public resources spent on children Allow for standardized and regular monitoring of public investment in children	2014	a. Direct: Spending on activities or projects specifically intended for children and adolescents (e.g. primary education, vaccination programs etc). b. Indirect: Spending on projects or activities with clear and important impacts on children and adolescents, but which also benefit wider population groups (e.g. care costs to the environment, security and justice, health care services, social security, subsidies, sports facilities, construction of housing, basic social services); specific amounts are estimated using complementary information, such as data from implementing agencies, operational		Direct, indirect and general	Top down but both national and local reported.	

Country	Goal	Period	Expenditure Inclusions [16]	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
			plans, household surveys, etc.				
Honduras*	improve the resource allocation to the public policy framework related to fulfilling the rights of children	2014	Education services, health services, social protection, defence and security, housing and common services, economic affairs, environmental protection		Specific and indirect Current and capital	Top down	
India*	Identify child-focused programs supported by the national budget	2008	Initially child-specific schemes from ten different departments, including the Ministries of Women and Child Development, Human Resource Development, Health and Family Welfare, Labour and Employment, Social Justice and Empowerment, Tribal Affairs, Minority Affairs, Youth Affairs and Sports. In its current form, it now covers schemes from 21 ministries and departments, including Atomic Energy and Industrial Policy,	None noted (see inclusions)	Specific	Top down	
Mexico*	Estimate and create a baseline of government	2013	Health Housing and infrastructure Food and nutrition Social assistance		Direct, agent, expanded and public goods	Top down	

Country	Goal	Period	Expenditure Inclusions [16]	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
	spending on children Generate information for various sectors of Mexican society Lay the groundwork for analysis of quality of spending on children		Education Sports, recreation and culture Urban planning and regional development Protection against abuse, violence, exploitation and discrimination Information Mass media Citizen participation				
Peru*	Track allocations related to the National Plan of Action for Children Improve allocation and execution of expenditure on children Make available timely information to inform decision making Promote transparency and accountability on spending on children	2014	child-related expenditure items were identified in 15 functions and 35 results based budgetary programmes, covering more than 250 budget sequences	None noted	Specific and non-specific	Top down Regional and national	
Uganda*	Generate information to remove key	2015	Education, health and water	None noted	Direct, and indirect	Top down	

Country	Goal	Period	Expenditure Inclusions [16]	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
	implementation bottlenecks Enhance transparency and accountability Improve service delivery for programmes affecting children						
Wales*	Understand the resources which are spent on children Inform policy development Comply with CRC reporting requirements	2006	Health and social services Social justice and local government Children, education, lifelong learning and skills Environment, sustainability and housing Economy and transport Other		Direct, indirect and statistical	Top down	
Yemen*	Assess the size and trends of child-focused expenditures Identify gaps between allocations and expenditures Ensure attention is given to children's issues	2015	Education, Public health and Social Affairs	None noted	Specific	Top down, sector specific (health/education) with sector specific recommendations.	

Country	Goal	Period	Expenditure Inclusions 16	Expenditure Exclusions	Forms of Expenditure	Approach	Ref.
	Make information available for decision-makers.						
Northern Ireland	How much is invested annually in seeking to improve outcomes for children; • what proportion is invested in prevention and early intervention; • To what extent investment is currently supporting evidence-based programmes (EBPs); • How much key categories of services cost per child/ young person.	2012/3	All government departments	None noted	year-on-year revenue investment in services	Initial collection of data was followed by consultation with government officials and relevant voluntary sector bodies. Finally spending was analysed and shared with Departments to check accuracy.	Kemp et al (2018)

Note: we also found several papers which calculate the costs of raising a child, some of these include an estimate of how much welfare spending defrays that cost (cf Mac Mahon et al., 2012). These papers are not included in this table as they are not about government spending per se but are mentioned below where relevant.

*Indicates the country information was sourced from Cummins (2016).