

Concluding Observation Committee on the Rights of the Child CRC/C/IRN/CO/3-4 para 18(b)

Full recommendation:

Utilize a child-rights approach in the elaboration of the State budget, by implementing a tracking system for the allocation and the use of resources for children throughout the budget, and use this tracking system for impact assessments on how investments in any sector may serve the best interests of the child, ensuring that the different impact of such investment on girls and boys is measured.

Assessment using Impact Iran human rights indicators¹

A. Utilize a child-rights approach in the elaboration of the State budget, by implementing a tracking system for the allocation and the use of resources for children throughout the budget.

The structure of the national budget in Iran illustrates a deficit regarding children and their rights because their rights are subsumed under the umbrella of the "family".² Most of the programs defined in the budget are called "support programs", with a focus on livelihoods that have been considered in the form of "families".³

The Child and Adolescent Protection Law, approved in May 2020, provides opportunity for State institutions to analyse children's needs, such as freedom from abuse, economic exploitation and neglect.⁴ Under Article 4 of that law, the Judiciary Office for the Protection of Children and Adolescents may prepare cases or periodic reports, conduct statistical and information studies, and monitor and evaluate the activities of provincial and city offices regarding the implementation of this law in the Judiciary. Though this institution may exercise its powers to broadly monitor children's welfare, its mandate does not require analysis of the budget from a child-rights perspective, and thus may not effectively track the allocation and use of budgetary resources for children.

¹ CRC.6.2.S.2; CRC.8.2.S.1; CRC.9.1.S.2; CRC.19.2.S.2; CRC. 6.2.P.3; CRC.19.2.P.3; CRC.19.2.O.1; CRC.19.2.O.2

² Details of the budgets for the last 5 years have been examined to this end. After the final approval, the country's budget is published in the form of a booklet "Budget Law" every year. For example, this report reviewed the proposed budget for new year (1400) and analyzed the share of budgets that allocated to women and family, which children is included. <https://rc.majlis.ir/fa/report/show/1636239>

³ <https://rc.majlis.ir/fa/report/show/1636239>

⁴ Child and Adolescent Protection Law, 12 May 2020: <https://shenasname.ir/laws/6788>

Every year when Iran's budget bill is published, prominent experts have discussed budgetary deficiencies or cuts concerning children. There are no additional details demonstrating what programs or budget lines were initially proposed by relevant agencies, or at what point, by whom, or why these programs, or budget lines, were not included in the final national budget. In practice, the Iranian government has not adjusted its budgeting approach to prioritize the funding of children's rights related programs and policies.⁵

Currently, Iran's planning and budgeting procedure does not have a publicly available tracking system for the allocation and use of resources for children. The full text of the annual budget is made available to the public at the end of each year; however, details on organizational spending is never made public. The National Audit Office, overseen by Parliament, receives detailed reports related to the budget, but those reports are not made public. The lack of published reports regarding the spending of resources makes it impossible to properly assess the efficiency of spending related to children's needs.

B. Use the tracking system for impact assessments on how investments in any sector may serve the best interests of the child, ensuring that the different impact of such investment on girls and boys is measured.

The Supreme Audit Court of Iran,⁶ which receives its mandate from the Constitution,⁷ is responsible for preparing audit reports of the national budget. At the end of each year, the institution is required to review and publish the performance of various ministries, organizations, State companies and other bureaus that use the country's budget. However, Iran's Parliament typically only publishes a summary of the report.⁸ For this reason, the effectiveness of the budget tracking system and its impact on any sector serving children's rights – including the differential impact of investment on boys and girls – cannot be rigorously examined.

Furthermore, there has been no indication or report, to date, that other government agencies have tracked or conducted impact assessments on how State funding in various sectors may be serving children's best interests. One possible explanation for this lacuna is the absence of a centralized body responsible for planning for children. Currently, responsibility for various aspects of children's rights and welfare is scattered across different government institutions. For example, institutions such as the National Welfare Organization, the Imam Khomeini's Relief Committee, the Judiciary, the Police, the Ministry of Islamic Guidance, the Ministry of Education, the Ministry of Labour and Social Affairs, the Ministry of Interior, the Ministry of Health, and the

⁵ The head of the Iranian Social Welfare Association announced: "Worrying reduction of children's budget in 1399", Quds Newspaper: <http://www.qudsonline.ir/news/692588/>; Experts stated: "Children, forgotten in the law and budget of 2019 / The need for social protection of children", Iqna News Agency: <https://iqna.ir/fa/news/3794908/>

⁶ The Supreme Audit Court of Iran: <https://www.dmk.ir/>

⁷ Articles 54 and 55 of the Constitution.

⁸ <https://rc.majlis.ir/fa>

Islamic Republic Broadcasting, are each involved in the issue, in accordance with the Child and Adolescent Protection Law.⁹

In 2009, the Iranian government established the "National Body on the Convention on the Rights of the Child" ("NBCRC") in the Ministry of Justice. This body is tasked with establishing coordination between different public institutions in order to implement recommendations on children's rights.¹⁰ Yet, due to lack of publicly available information, the performance of this institution cannot be evaluated. Additionally, there are no specific laws/national policy that define the "best interest of the child" in accordance with international norms and standards. In this regard, the NBCRC has not prepared any standards or guidance.

Public access to information on State spending is limited. Consequently, it is difficult to assess the impact of State programs across various sectors for serving the best interests of children, let alone the different impact on boys and girls.

Recommendation Status:

This recommendation has **NOT** been implemented.

⁹ Child and Adolescent Protection Law, 12 May 2020: <https://shenasname.ir/laws/6788>

¹⁰ The National Body on the Convention on the Rights of the Child: <https://www.justice.ir/en>