## Budget allocation and spending

The responsibility for providing social services, and hence the realisation of the rights of the child within this area, lies almost exclusively with the municipalities. In order to ensure that needs are met and sufficient resources are allocated to realise the rights of the child, a reimbursement scheme has been set up. This tool enables the municipality to receive reimbursement from the state for expenses regarding social assistance and support if these exceed a certain threshold. The tool ensures sufficient, equitable and efficient allocation of public resources in order to benefit the realisation of the rights of all children in Denmark.

Furthermore, special attention is paid to ensure that the municipalities have sufficient resources to secure equal rights for all citizens, adults and children, throughout the country. The municipalities in Denmark are financed through taxes as well as grants from the Government of Denmark. A financing reform has been implemented with the object of i.a. achieving a higher level of equalisation between the municipalities. The reform introduced a system, in which i.a. national equalisation is applied to deal with structural surpluses or deficits in the municipalities. The system provides additional equalisation grants for municipalities with high structural deficits. The annual block grant is adjusted to compensate for changes in the responsibilities of the municipalities and to ensure that the municipalities have the financial resources corresponding to their responsibilities. Part of the block grant is used for financing of the national equalisation and additional equalisation grants, while the rest is usually allocated based on population.

**Investments in primary and lower secondary education**

Denmark has a long tradition of local control of education, and municipalities finance the public schools in Denmark in order to create locally adapted solutions. In total the municipalities spent DKK 41.4 billion in 2014, equivalent to DKK 72.287 per pupil, for the public school system, including schools for children with special needs. In addition to this, the Government supports and invests in the realization of the rights of the child in multiple ways.

Firstly, the Public School Act of 2014 aims at challenging all students to reach their full potential, lowering the significance of social background on academic results and enhancing the trust in schools and student well-being through respect for professional knowledge and practice in the public school. The Public School Act ensures that sufficient resource allocation is made in order to ensure the rights of the child for children with special needs. There is a goal for inclusion of pupils with special needs in the regular education to be 96 per cent and the Government is focused on quality in the inclusion through an inspection of the inclusion efforts. It is stated in The Public School Act § 5, subsection 6, that a necessary amount of supplementary teaching or other types of academic support must be given to students, who need it. An official comment to the Act about inclusion of pupils with special needs underlines that the inclusion of more pupils into the elementary schools presupposes that the necessary resources are available for the children with special needs. The municipalities are expected to prioritize the resources formerly tied to special education in the inclusion of children with special needs in the elementary schools. The central government is working on a documentation of the inclusion together with the municipalities. In addition, the municipalities are supported financially to meet this challenge, as described in the last paragraph.

Furthermore, the Ministry for Children, Education and Gender Equality invests in development and intervention programs to strengthen the proficiency in addressing challenges in realizing the rights of the child by shedding light over what methods are most efficient.

Socioeconomic background and bilingualism continue to play a major role in the results in national and PISA tests. Therefore the Ministry for Children, Education and Gender Equality works with two ongoing experimental intervention programs that systematically test interventions and methods within the schools that can strengthen the reading and math skills of disadvantaged pupils and bilingual students, respectively. DKK 35.6 million was invested in the intervention program on disadvantaged pupils from 2015-2018 and DKK 29.5 million was invested in 2013 for the intervention program on bilingual students. The aim is to improve the knowledge of the municipalities, so their investments in efforts to improve the learning among these groups will be most efficient.

In addition to this, the Government of Denmark also invests in more practical help for schools in strengthening their realization of the rights of the child. For example in 2012, the Government launched an ambitious development program to strengthen the proficiency of bilingual pupils. The program runs over three years. During this period, 14 schools spread out over six municipalities work intensively to make language a priority in education. DKK 42 million was earmarked for the project and the task force for teaching bilingual children is overseeing the project.

Finally, each year the Ministry of Children, Education and Gender Equality offers supplementary funds that municipalities can apply for to improve on certain challenges for example with fulfilling the rights of the child. In 2015 a fund of DKK 25 million was announced for strengthening the effort for inclusion of pupils with special needs to the public schools by acquiring resources primarily for the teachers to strengthen their practices within special education.

**Investments in day-care facilities**

The municipalities determine the local service level for their day-care facilities. The individual local authorities thus have the responsibility of prioritizing the financial resources that are available. The Ministry of Children, Education and Gender Equality determine the overall framework and requirements for the municipalities and day-care facilities. Thereafter it is the local authority’s responsibility to secure compliance with the legislation through the local service level. In total the municipalities spent DKK 25.3 billion in 2014 on day-care facilities.

Children in the Danish day-care facilities must have a physical, mental and aesthetical child environment that promotes their welfare, health, development and learning. Children’s needs and development are at the center, and the physical, mental and aesthetical child environment must together contribute to giving children in day-care facilities good conditions. Day-care facilities shall cooperate with parents to provide care for the children and support the comprehensive development and self-esteem of the individual child and contribute to the proper and safe upbringing of children. Day-care facilities shall promote children’s learning and development of competencies through experiences, play and educationally planned activities that give children room for contemplation, exploration and experience. Day-care facilities shall give children co-determination, co-responsibility and an understanding of democracy. As part of this objective, day-care facilities shall contribute to developing children’s independence, skills in entering into committing social relations and solidarity with and integration in the Danish society.

The local council of the authority must provide guaranteed day-care availability. Guaranteed day-care availability means that the local council must offer a place in an age-appropriate day-care facility to all children aged 26 weeks to school age.

When a child is admitted to a day-care facility under local authority allocation, the local authority grants a subsidy for the costs related to the place, while the parents pay the rest. The price for a place in a day-care facility is thus comprised by both the local authority’s subsidy and the parents’ own payment. For children under school age, the parents’ payment of a place in a day-care facility must not exceed 25 per cent of the gross operating costs for operating the individual day-care facility, or of the average gross operating costs for operating similar day-care facilities in the local authority. This means that the local council’s subsidy must account for at least 75 per cent of the gross operating costs for operating the individual day-care facility, or of the average gross operating costs of operating similar day-care facilities in the local authority.

The local authority shall grant a financially aided place subsidy taking into account the parents’ financial situation. The aided place subsidy can lower or eliminate the parents’ own payment altogether. The aim is to make sure that no economic barriers prevent children from attending day-care facilities. Likewise socio-pedagogic aided place subsidy is given when stay in a day-care facility is deemed necessary for social or pedagogical reasons and the issue of payment reduces the child’s possibility of being admitted to or remaining in a day-care facility.

**Additional examples of investments in the rights of the child**

In 2012, investments were made to strengthen realisation of the rights of the child through budget allocation to the National Council for Children. The Council is an independent institution funded by the state which provides advice to the Government and the Parliament on children’s issues and draws attention to areas in which children’s rights are not sufficiently protected in legislation and administrative practice. Child participation in various ways plays a key role in the work of the Council and its use of thematic studies, panels and expert groups of children ensures that children are given a voice in the public debate.

Furthermore, additional resources have been allocated to an office at the Ombudsman which is exclusively dedicated to protecting and strengthening children's rights. The Office for Children was established in 2012. The main tasks of the office are: a) to handle complaints concerning children in cases where the authorities have made an administrative decision, b) to visit institutions for children and monitor the authorities’ work with children and c) to contribute to monitoring of the implementation of children’s rights.

Finally, investments have been made to strengthen the rights of vulnerable children. In 2013 the Danish Government allocated DKK 268 million over a four year period to an initiative strengthening the protection of children and young people from abuse. The initiative includes capacity building in regard to the municipalities' support to children who have been subject to abuse. Resources are i.a. allocated to the establishment of five special 'Children’s Houses', which cover all municipalities in Denmark. In the 'Children's Houses' a child which has been subject to abuse may receive coordinated and professional help from social services, police, therapeutic services and health services in a child friendly environment.