**TRACKING EXPENDITURES** - As advocates who work in collaboration with the Administration and members of Congress, we are concerned at the lack of transparency in tracking U.S. investments in children and youth globally. With the exception of accounts dedicated solely to children and youth, it is extraordinarily difficult, if not impossible, to know how much foreign assistance is benefitting children and youth or explicitly intended to support them and their needs. Available funding figures are not comprehensive, and do not accurately reflect the amount that the U.S. Government is investing in programs that directly and indirectly impact children.  Program funds can not always be broken down in a way to account for whether they are intended to benefit children, and are often double counted in multiple categories.   Moreover, this lack of transparency makes inter- and intra-agency coordination difficult, and has led to gaps in support to children and youth and/or overlapping implementation by different agencies in the same country contexts.

We strongly suggest including funding in the budget to ensure that financial expenditure tracking systems at the Department of State and USAID are able to include an explicit focus on expenditures in US-funded foreign operations primarily benefitting or with secondary benefits to children and youth ages 0-29. This age range is consistent with the USAID definition of youth as defined in the 2012 Youth in Development policy.

**Proposed Report Language**
The Secretary of State and the USAID Administrator shall submit a report to the State, Foreign Operations Subcommittee of the House Appropriations Committee and the State, Foreign Operations Subcommittee of the Senate Appropriations Committee no later than 90 days after enactment of this act describing the amounts and uses of funds for programs to promote the protection, support, and safety of children and youth, disaggregated by country. The Committee directs that not later than 180 days after the enactment of this act, the Senior Youth Coordinator at USAID, the Special Advisor on Children in Adversity, and the agencies responsible for implementing the Advancing Protection and Care for Children in Adversity (APCCA) shall jointly submit a report on the allocation of funds for all children- and/or youth-focused programs and activities for the previous fiscal year, and to post such report on their respective agency websites. In this report, the agencies should outline steps they will take to improve the tracking of funding that primarily and secondarily benefits children and youth, including the addition of “child” and “youth” indicators similar to those used for gender programs.

 The Committee also urges the Secretary of State and USAID Administrator to provide recurring training for partners and field personnel regarding existing tracking indicators related to children, particularly the “Children in Adversity” indicator, and the characteristics of programs that should be tracked under such indicators.