

REVIEW OF THE USE OF PUBLIC FINANCE FOR CHILDREN IN CHILD PROTECTION

unicef 
for every child



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Cover photo: UNI350358 © UNICEF/UNI350358/Dejongh. Côte d'Ivoire, 2020 Two friends seem to be very happy, in Korhogo, in the North of Côte d'Ivoire.

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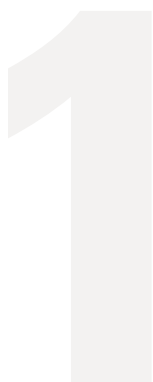
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Valuable contributions were made by everyone that we interviewed as listed in Annexure A.

LIST OF ABBREVIATIONS

Abbreviation	Extended Form
CPD	country programme document
FGM/C	female genital mutilation / cutting
HQ	Head Quarters
ICPS	Integrated Child Protection Scheme – in India
LTAs	long term agreements
M&E	monitoring and evaluation
MDAs	ministries, departments and agencies
NYHQ	New York Head Quarters
PF4C	public finance for children
PSN	programme strategic notes
UNICEF	United Nations Children’s Fund
VAC	violence against children



INTRODUCTION

As part of its mission to protect and enhance the rights for children, UNICEF works with partner governments to achieve the best possible use of public budgets. This includes the use of public financial analysis, capacity building and advocacy to ensure public funding is adequate, efficient, effective, equitable and transparent, commonly described as Public Finance for Children (PF4C) engagement. Using PF4C analyses can enhance the persuasiveness of advocacy messages for child protection, and contribute to better plans and budgets for scaling-up systems and implementing services. However, child protection is complex, which complicates the process of PF4C-type analyses within the sector.

Child protection covers a wide range of issues impacting on children: violence, abuse and neglect of children, child marriage, female genital mutilation (FGM/C), teenage pregnancies, child labour, child trafficking, sexual violence against and sexual exploitation of children, alternative care for children, adoptions, child poverty, bullying, children in contact/conflict with the law, the incarceration of children, and birth registration (and that is not an exhaustive list). As a result, in each country, a large number of government ministries, departments and agencies (MDAs) are responsible for different aspects of child protection. So, there is no single 'budget' for child protection, but rather allocations are subsumed in various programmes, sub-programmes and activities across the different MDAs. In many countries, the multi-agency nature of child protection is an

obstacle to the emergence of coherent, integrated child protection systems, and an even greater obstacle to developing management information systems for child protection (unlike in education and health). This may be further complicated by certain services being decentralized to subnational governments. All of this complicates the use of PF4C tools within child protection, especially the impact on the availability of data. Producing a budget brief becomes a major data collection exercise, costing the provision of services involves multiple ministries, and reviewing the effectiveness of spending is constrained by the lack of performance data.

"A challenge to realizing increased expenditures for child protection in Indonesia is that the concept of 'child rights' is used to describe a wide range of services for children, including education and health, and these account for a significant share of the national budget. By contrast budgets for child protection are very small and there is a lack of understanding of what child protection is. Therefore, discussions that suggest the budget for child protection should be increased are questioned in the context of the already large expenditures on 'child rights'."

UNICEF Indonesia case study

1.1 THE PURPOSE OF THIS PAPER: The purpose of this review is to explore how UNICEF country offices have used PF4C analyses and interventions within child protection, with a view to learning lessons from their experiences.

1.2 RESEARCH METHODOLOGY: This review used four approaches to gather information, namely:

- a document review (see References);
- a survey on the use of PF4C in child protection, completed by 29 UNICEF country offices (see Annexure B);
- eight case studies that reviewed the use of PF4C in child protection by the UNICEF country offices in Bolivia, India, Indonesia, Malawi, Mexico, Mongolia, Nigeria and Peru¹; and
- key informant interviews with people from UNICEF NYHQ, various regional and country offices, and other organizations (see Annexure A).

CASE STUDY 1 - UNICEF BOLIVIA



Bolivia faces considerable challenges to delegitimize and eradicate VAC, and to overcome widespread gender inequality and GBV. The UNICEF Bolivia country programme priorities respond to the Situation Analysis of children and adolescents in Bolivia, the results of the 2016 Gender Programmatic Review, and various normative frameworks, particularly the Child and Adolescent Code, the Convention on the Rights of the Child, and the Convention on the Elimination of All Forms of Discrimination against Women. It contributes to the government's long- and mid-term development framework, the Sustainable Development Goals and the UNICEF Strategic Plan, 2018–2021.

UNICEF Bolivia's approach can be summarized in three elements. First, it will support policy and budgeting changes to create an enabling environment for children. Second, it will strengthen the availability of quality equitable services for children, adolescents and families, enhancing intersectoral coordination. Third, it will promote family care and protective practices, as well as increase public awareness on children's rights and the importance of positioning children at the core of the national development agenda.

The country office has incorporated PF4C into its country planning document and has produced a Strategy Note on PF4C (2019)², which commits the country office to work on the following actions areas:

- **Action Area 1:** Generating evidence to advocate for a greater and better allocation of public resources for children.
- **Action Area 2:** Engage with budget processes to influence allocation decisions

The Strategy targets VAC as one of the first areas it will focus on when exploring the impact of budget allocations on services.

Use of PF4C in child protection

Within UNICEF Bolivia, the social policy section has the mandate to explore PF4C issues in relation to all services, including child protection. The child protection section focuses on providing support to strengthening systems and services. There is good collaboration between the units.

The institutional arrangements for child protection in Bolivia are complicated, which makes it difficult to establish what public funding is going towards it. Child protection / child welfare services are the mandate of 236 municipalities, while alternative care (including children's homes) is the mandate of the nine departmental governments. There is also a directorate in the Ministry of Justice that plays a legislative role, and the Minister of Economy plays a role in co-ordinating funding flows to municipal governments.

UNICEF Bolivia has undertaken the following PF4C-type interventions within the child protection space.

1. Estimating budget allocations for children

Between 2006 and 2015, UNICEF Bolivia worked in alliance with the Unit for the Analysis of Social and Economic Policies (UDAPE) and, in collaboration with the General Directorate of Accounting of the Ministry of Economy and Public Finance, produced a series of estimates of social spending on children by level of government administration, by sector and by corresponding statistical characteristics of children. This alliance led to the development of a robust methodology for estimating spending on children, which fed into the area of work mentioned next³.

2. Classification of budgets for children

From 2015, UNICEF Bolivia and the Vice Ministry of Budget and Fiscal Accounting (within the Ministry of Economy and Public Finance) worked on developing a system for classifying allocations in the General State Budgets so as to identify spending on infants, children and adolescents. This research was completed in April 2017.

3. Training on the use of the budget classification methodology

During 2017 and 2018, UNICEF and the Ministry of the Economy and Public Finance worked together to run training workshops for officials and related technical personnel from municipalities and governorates in order to implement the methodology and use the budget categories for spending on children by subnational governments.

4. Estimating the funding gap for child protection

Even though the study in point 2 above established what was being budgeted for child protection, it was established that the budget was insufficient. So, this study then sought to establish the extent of the funding gap.

5. Re-organizing a municipality's child protection budget

Working with one municipality, the child protection section sought to take the existing budget for child protection and re-organize it to make it more effective – shifting funds towards prevention and family strengthening programmes and children's recreational facilities. The aim was to demonstrate that investing in prevention delivers better long-term results. Unfortunately, the mayor UNICEF was working with got voted out, so they now need to build a relationship with the new mayor.

6. Costing of the institutional structure for the prevention and care of violence against children and adolescents within the framework of law 548

A key objective of this study was to describe different institutional models for ensuring access to justice for children, and to compare the cost effectiveness of such models. The study identified that the 'EPI model' was most cost-effective, provided it was implemented in areas where there was sufficient demand (i.e. areas with relatively high crime rates). For this reason, the study recommended that the EPI model should only be rolled out to capital cities of the provinces.

Notable successes

UNICEF Bolivia has a long-standing working relationship with the Ministry of the Economy and Public Finance. This relationship was instrumental in tracking allocations to children, introducing a system for classifying budgets for children, and rolling this system out to agencies and local governments. This enabled the funding gap for child protection services to be calculated, and laid the foundation for further work around the development of child protection models and the roll-out of the EPI model. However, the government is yet to allocate additional resources to child protection at either the national or local government levels.

2

BACKGROUND TO PF4C WITHIN CHILD PROTECTION

In 2001, UNICEF sponsored the costing of the Child Justice Bill in South Africa, which set a benchmark for legislation costing⁴. This was followed by the costing of South Africa's Children's Bill⁵ in 2006, and Lesotho's Children's Protection and Welfare Act⁶ in 2013. Then, in 2015, the UNICEF East Asia and Pacific Regional Office put in place a long-term agreement that facilitated the commissioning of costing studies of child protection legislation, policies and programmes in Egypt⁷, India, Indonesia⁸, Mongolia⁹, Nigeria¹⁰ and Vietnam¹¹.

Significant work has also been done to quantify the economic burden of violence against children (VAC): following a seminal study on the cost of child abuse in Australia¹² in 2008, similar studies have been conducted in a range of countries including the USA¹³, South Africa¹⁴ and Nigeria¹⁵. In 2014, the ChildFund Alliance published a study on The costs and economic impact of violence against children¹⁶, and in 2016, the East Asia and Pacific Regional Office commissioned a thematic research paper on Preventing Violence against Children and how this contributes to building stronger economies¹⁷. Also along these lines, the World Bank published a study on the economic impacts of child marriage in 2017¹⁸.

In 2014, UNICEF HQ commissioned the development of a financial benchmarking methodology for child protection¹⁹, which

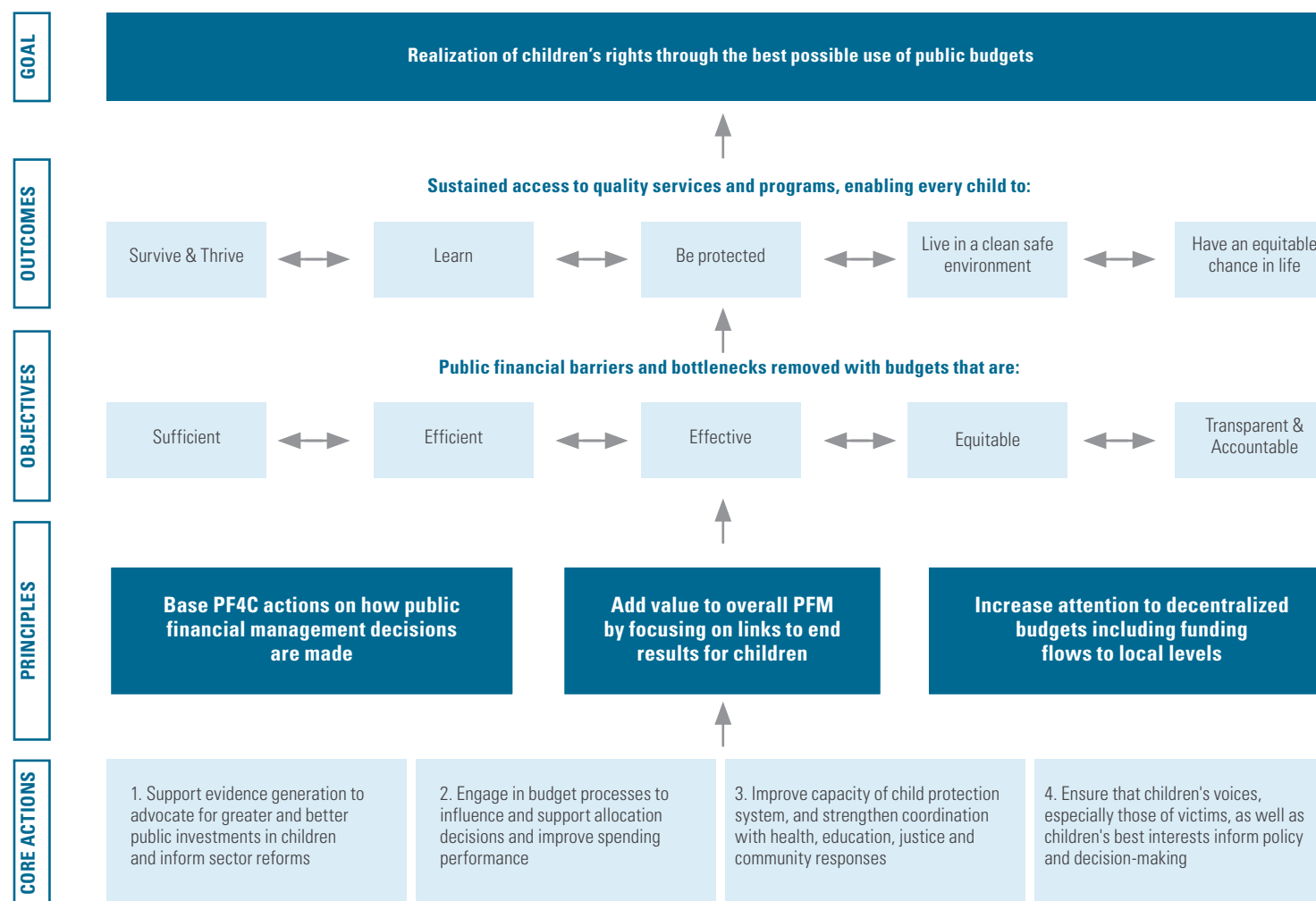
has been applied in Indonesia, Côte d'Ivoire, Afghanistan and Nigeria. Since 2016, UNICEF's Eastern and Southern Africa Regional Office has been spear-heading the production of budget briefs – Angola, Burundi, Malawi and Uganda have produced budget briefs for child protection²⁰. In 2018, UNICEF India produced Analysing Child Protection Finances, a note on the types of public finance analyses that can support child protection initiatives²¹. Also in 2018, World Vision produced a review of the evidence and approaches to measuring public spending on ending VAC²².

From the above, it is evident that the use of public finance-type analyses in child protection has a long pedigree, predating the issuing of UNICEF's Engagements in Influencing Domestic Public Finance for Children - A Global Programme Framework (PF4C Framework) in 2018²³.

The PF4C Framework provides very useful guidance regarding PF4C work within UNICEF. It sets out the overarching goals and objectives for PF4C work, and identifies the key principles and core actions needed to achieve them, including links to tools and technical guidance. The document goes on to provide implementation guidance to assist country offices to i) better embed PF4C in country programmes, ii) integrate cross-sector and sector efforts, and iii) better manage results.

The following figure gives an overview of UNICEF's PF4C Framework.

FIGURE 1 Overview of UNICEF's PF4C programme framework



Source: UNICEF, 2017. *UNICEF's Engagements in Influencing Domestic Public Finance for Children - A Global Programme Framework*. New York. UNICEF.

UNICEF has supported the uptake of PF4C through its social policy sections, working in partnership with sector teams. A major contribution has been the intensive online and in-person Global PF4C learning programme, which trained almost 800 staff across all sectors, levels and regions between 2016 and 2020. The Social Policy Section at UNICEF HQ has also put in place a number of global long-term agreements to facilitate easier contracting with PFM experts. Based on the guidance set out in the PF4C Framework, there has also been a strong push to incorporate PF4C actions into UNICEF regional and country office plans and programmes. Consequently, since 2018, significantly more PF4C work has taken place across all sectors, including child protection. It is within this context that this review explores the use of PF4C within child protection.

CASE STUDY 2 - UNICEF INDIA



In 2017 UNICEF India contracted PFM technical experts to advise on the appropriate use of public finance studies within child protection, to conduct two introductory training workshops on costing, and to provide technical support to three costing studies.

Through 2018, there was good momentum with these initiatives, but things slowed down when a key UNICEF staff member went on extended maternity leave in 2019. The intention was to restart these initiatives at the beginning of 2020, but this was interrupted by the arrival of the Covid-19 pandemic and the consequent need to provide support to frontline child protection workers, as well as engage with national- and state-level governments on the cuts to budgets for child protection services that were imposed in light of the worsening fiscal situation.

Use of PF4C within child protection

UNICEF India has undertaken the following PF4C-type interventions within the child protection space:

1. Scoping the public finance issues within child protection

In mid-2017, the PFM technical experts conducted a document review and a series of interviews with government, academic and NPO role-players in New Delhi and Lucknow, Uttar Pradesh, with a view to gaining a better understanding of the public finance arrangements for funding child protection services, and proposing what kinds of public finance analyses might be useful to support advocacy relating to the funding and effective delivery of child protection services.

The outputs of this exercise were:

- A description of the institutional arrangements of the child protection system in India, with particular reference to the Integrated Child Protection Scheme (ICPS) and an analysis of the flow of funds for the ICPS
- A framework for thinking where finance studies and advocacy would be useful within the child protection space, and a set of proposals for specific studies for UNICEF India to consider.

These outputs are useful examples of the kinds of analyses all country offices should produce to inform their PF4C strategies for child protection, and are therefore reproduced in Annexures D and E respectively.

2. Analysing Child Protection Finances

To develop a better understanding of how to analyse child protection finances, UNICEF India commissioned a technical paper on Analysing Child Protection Finances (2018)²⁴. This document explores the use of public finance analyses under the following headings:

- Advocacy for Child Protection Interventions and Funding
- Implementing Child Protection in an Intergovernmental Fiscal System
- Budgeting for Child Protection
- Tracking Expenditure on Child Protection

The document concludes by noting that “There is much to be gained from doing good quality economic/public finance analyses on child protection that are context-specific. They can provide a clear plan, facilitate implementation and coordination, and enable monitoring and evaluation. All these aspects support advocacy efforts to improve the funding and implementation of child protection services.”

The document is published on UNICEF India’s website at:

<https://www.unicef.org/india/media/1271/file/Analysing-Child-Protection-Finances.pdf>

3. Training on public finance issues related to child protection

In February 2018, the PFM technical experts presented two workshops on public finance issues related to child protection:

- A three-day workshop in Lucknow focused on the methodology for costing policy. It was attended by UNICEF staff, government officials from Bihar and Uttar Pradesh, and the local partners contracted by UNICEF to undertake costings of child protection services in the two states.
- A two-day workshop in Delhi focused on the range of tools available for analysing child protection finances, and then a deeper look at the costing of policy. It was attended by UNICEF staff from the regional offices and a few national government officials and NPO staff.

Since then, UNICEF India has sent a number of staff to attend the Global PF4C Learning programme. However, none of the staff from the child protection section has been selected to attend.

4. Review of expenditures on preventing child marriage in Bihar

In 2017, the Women's Development Corporation of the Government of Bihar, support by the UNICEF Bihar office, commissioned a State Action Plan for elimination of child marriages and dowry in Bihar²⁵. This document contains a comprehensive review of the Bihar Government's budgets and expenditures between 2015/16 and 2017/18 on the different schemes and programmes that can contribute to eliminating child marriage, paying particular attention to the spending on girls and women. It is noted that "effective implementation of the proposed State Action Plan for preventing child marriages and dowry requires commitment of adequate financial resources on all the key streams of intervention". However, there is no estimate of the funding required. Rather, the existing amounts earmarked for women and girls in Bihar's medium-term budgets for 2018/19 to 2022/23 are presented.

The only substantive recommendation regarding the allocation of funds is a call for funding the establishment of "a comprehensive results-based system of monitoring and learning, which may be budgeted to the tune of 2-5 percent of the departmental outlays committed for implementation of the State Action Plan, covering the costs of state level secretariats, IT systems, surveys etc."

5. Costing of child protection services

In 2019, three studies were done to cost district child protection services in Uttar Pradesh^{26 27} and Bihar²⁸. The purpose of the studies was to:

- explore whether the current funding is adequate, the implications of the 60/40 state funding requirements of the ICPS, and the cost of options to improve the scheme;
- to use the exercise to begin to develop local capacity to carry out costing studies; and
- develop a body of information that can be used for advocacy purposes.

All three costings focused on developing unit costs for different aspects of child protection prevention and response. This is an important step towards building an understanding of the cost of delivering child protection services. However, the costings did not explore the cost of delivering the relevant activities 'state wide', which unfortunately limited their usefulness for supporting advocacy efforts regarding the adequacy of state budget allocations for child protection.

6. Establishing a reference group

In February 2018, UNICEF India established a Reference Group on the Public Finance Aspects of Child Protection. The Reference Group consisted of NPO partners, academics and other knowledgeable persons, and the intention was that it would provide a platform for soliciting their input on UNICEF initiatives related to the public finance aspects of child protection. See Annexure F for the draft TOR for the Reference Group. The initial meeting of the Reference Group was useful, and members of the group provided valuable input on a number of documents. However, the initiative has not been sustained, which is unfortunate. There are, however, plans to revive it.

7. Study of the fiscal impact of Covid-19

UNICEF India commissioned a study to look into the fiscal impact of Covid-19 on the funding of child protection.

8. Public expenditure reviews

The UNICEF field office in Maharashtra has conducted a number of public expenditure reviews relating to child protection. The intention is to replicate this kind of analysis in other states.

9. Budgeting for children in Bihar

The UNICEF field office in Bihar has done an analysis of budgeting for children by the state government, which covers child protection. This analysis has proved useful when it comes to advocacy.

NOTABLE SUCCESSES

Persuading the national and state governments to allocate more funds towards child protection is proving difficult. Consequently, as noted above, there has been little change in the state of public finances for children. In fact, in the aftermath of COVID-19, the Ministry of Women and Child Development has been requested to undergo a 15% budget reduction throughout all schemes, which will impact directly on the key child protection schemes.

3

COUNTRY OFFICE ARRANGEMENTS

UNICEF's use of PF4C in child protection can be reviewed from five perspectives, namely: (a) the institutional arrangements within UNICEF country offices to support the use of PF4C in child protection; (b) the types of PF4C interventions that have been used in child protection; (c) UNICEF's advocacy on PF4C issues and findings relating to child protection; (d) notable successes with the use of PF4C in child protection; and (e) country offices' future plans to use PF4C in child protection.

This issue can be examined through a number of lenses:

3.1 PF4C IN CHILD PROTECTION IN PLANNING

DOCUMENTS: It is important that UNICEF country offices include PF4C initiatives in their country planning documents. Ideally, they should include explicit PF4C activities for each sector: education, health, nutrition, social protection, WASH, and child protection. The programme strategic notes of each section should then elaborate on the PF4C initiatives within each section. Generally, the country planning documents developed after the publication of the PF4C Framework at the end of 2017 tend to include a greater emphasis on PF4C initiatives.

Each UNICEF country office should conduct a situation analysis on the status of PF4C in the country with a view to developing a PF4C strategy to address the specific challenges identified.

The PF4C strategy should provide a framework for cross-cutting PF4C work and for the specific interventions required in each sector. This should be complemented by sector-specific PF4C strategies.

Of the 29 UNICEF country offices surveyed, twelve have developed PF4C strategies that include child protection. It is very encouraging that eight of these PF4C strategies are specific to child protection.

Elements of a PF4C strategy

A PF4C strategy is a document that provides a situation analysis of the public finance arrangements and challenges within a country or sector, and sets out a responsive plan for the sequential use of PF4C analyses and advocacy interventions aimed at strengthening public finance management, improving the use of available resources and mobilizing additional resources in support of building effective service delivery systems and scaling up services.

PLANNING OF PF4C IN CHILD PROTECTION

A partnership of UN organisations and several national authorities in Bolivia have developed Joint SDG funding guidelines for the response to violence against women and children 2020 – 2022. These guidelines set out the plans to use PF4C:

...to generate technical and budgetary guidelines on the vertical (between levels of government) and horizontal distribution (between Governorates or between Municipalities) of fiscal resources among the different institutional entities of the public sector that have roles and functions in the prevention, care and punishment of violence against children and women.

A first step in this objective will be to develop a set of evidence that will allow a thorough understanding of this funding structure, and will also constitute an advocacy tool. This evidence base will consist of the following studies:

- A)** A comprehensive estimate and analysis of the public budget aimed at the different SDG that allows for a better understanding of the structure of public expenditure and its alignment with the fulfillment of Agenda 2030.
- B)** An estimate of public investment in prevention, care, punishment and reparation for violence against children and women, for the three levels of government.
- C)** A costing of the institutional response for prevention, care, punishment and reparation of violence against children and women according to the competencies defined in the framework of Laws 348 (Integral Law to Guarantee Women a Life Free from Violence), 548 (Children and Adolescents Code) and 1173 (Law on the Abolition of Criminal Procedure and the Strengthening of the Comprehensive Fight against Violence against Children, Adolescents and Women). This study seeks to quantify the resources needed for the operation of services for the protection of violence against children and women at the different levels of government, and to define standard average costs for the different functions of the system according to levels of government, based on criteria of efficiency and best practices.
- D)** Based on the gap identified in the comparison of studies (b) and (c), an analysis of the feasibility of financing and sustainability of the investment needed at the three levels of government to address and prevent violence against children and women. This study will focus on the distribution of competencies and fiscal capacities of each level of government.
- E)** Analysis and estimation of the social cost of not investing in care, and in prevention of violence against children and women. This study complements the budgetary approach by attempting to demonstrate the relevance and efficiency of investment in prevention, care and reparation of violence.

UNICEF Bolivia case study

3.2 WORKING RELATIONSHIP BETWEEN CHILD

PROTECTION AND SOCIAL POLICY SECTIONS: For UNICEF country offices to leverage their expertise to move the child protection agenda forward, it is important for there to be a good working relationship between the child protection and social policy sections. While many country offices get it right, others have work to do in this area. The survey asked: “How do you think the working relationship between the child protection and social policy sections can be improved?” Responses included:

- develop joint work plans,
- regular, open communication and dedicated joint working sessions,
- agreeing on joint PF4C deliverables, and
- ensuring clear roles and responsibilities between the sections, while still working on joint deliverables.

“PERHAPS INCREASING CHILD PROTECTION STAFFS’ KNOWLEDGE OF PF4C WOULD BALANCE THE WORKLOAD AND ENHANCE CO-RESPONSIBILITY.”

Survey respondent

“THE CHILD PROTECTION TEAM NEEDS TO SHIFT FROM A MORE PROJECT / EMERGENCY FOCUS TO A PF4C AND POLICY IMPLEMENTATION APPROACH.”

Survey respondent

3.3 CAPACITY OF CHILD PROTECTION SECTIONS TO

UNDERTAKE PF4C WORK: Ideally, UNICEF country offices need to strengthen the PF4C capacity of their child protection sections so that they can contribute meaningfully to PF4C initiatives, working collaboratively with the social policy sections. The survey explored ways of doing this, which elicited the follows suggestions:

- Appoint additional staff to the child protection section with specific PF4C expertise to lead PF4C work within the section. An alternative suggestion was that the social policy section should appoint a staff member with a specific focus on child protection.
- Train existing child protection staff on PF4C, with a view to widening their knowledge and understanding of public finance issues and the use of PF4C tools. Also train staff within the social protection section on child protection issues.
- Explore opportunities for joint PF4C initiatives across sections so as to foster opportunities for learning by doing, and through collaboration.
- Create opportunities to share experiences and good practices in the use of PF4C tools within child protection.

However, the key is that there needs to be a shift in focus resulting in PF4C issues being prioritized in the child protection section's programme. This will create the impetus needed to develop the required PF4C capacity to move forward on the new trajectory.

"There is excellent capacity in the Child Protection Unit and the team is technically sound and extremely effective. Still there needs to be more clarity on the aims of working on PF4C activities beyond asking government for more resources for priority programmes and services. Also, the Child Protection team tends to work very closely with "child-focused" groups and stakeholders, but to work on PF4C is quite different: there needs to be a solid working relationship with actors that have no idea about child protection issues like the Ministry of Finance, the Ministry of Planning, Evaluation Councils, Budget Commissions from the Senate and the House, etc.; meaning the team needs to enhance their capacity to explain their work to policy makers who don't understand such issues.."

UNICEF Mexico case study

3.4 FUNDING FOR PF4C WORK: As expected, the survey respondents identified the lack of funding as the most significant obstacle to doing PF4C work in the child protection space. This highlights the need for UNICEF country offices to prioritize PF4C work within their overall budgets and fund-raising strategies. In this regard, it needs to be recognized that PF4C work is an investment aimed at mobilizing resources for child protection and promoting their efficient and effective use within the sector. If spending on PF4C work leverages more budget funding for child protection, it is a worthwhile investment.

CASE STUDY 3 - UNICEF INDONESIA



The UNICEF Indonesia country office has commissioned a budget analysis of children, carried out two financial benchmarking exercises for child protection, and the costing of a model of integrated social welfare services. In 2015, the social policy section organized an introduction to public finance for key staff in the office, and in 2017 government officials received training on public finance issues and their relevance for Indonesia as preparation for the second benchmarking exercise.

A challenge to realizing increased expenditures for child protection in Indonesia is that the concept of 'child rights' is used to describe a wide range of services for children, such as education and health, and these account for a significant share of the budget. This is in addition to challenges created by the insignificant, in proportional terms, budget allocations for child protection activities and a lack of understanding of what child protection is. Therefore, discussions that suggest the budget for child protection should be increased are questioned based on the assumption that expenditure for the fulfilment of the right to education is significant since the Constitution obligates the government to allocate 20% of the national budget to the education sector.

Use of PF4C within child protection

1. Budget Analyses

The social policy section commissioned a budget analysis of children in 2009/10. The analysis was poorly done, but the process provided useful lessons on how services for children are budgeted for.

2. Financial Benchmarking of Child Protection Expenditures (CPFB)

In 2015, Indonesia was the first country where the CPFB methodology was piloted by Mokoro consultancy on child protection expenditures for 2013 and 2014. The second CPFB was conducted by Oxford Policy Management in 2017 on child protection expenditures in 2015 and 2016. No training was provided during the first benchmarking, but a day and half's training was included in the second benchmarking.

Combined between the two projects, Child Protection expenditures in districts from three provinces were benchmarked to aid "needs- and evidence- based budgeting and reveal similarities and differences between the three provinces".

The results of the benchmarking exercises have been published as policy briefs and infographics and were widely disseminated, including at several presentations to all senior staff of Ministry of Women Empowerment and Child Protection at the national level, and workshops in the targeted provinces and districts.

3. Costing Child Protection Services

In 2018, a PFM technical expert costed pilot interventions on integrated social welfare services that UNICEF was implementing in five districts across two provinces. The sites of all five pilots were visited and stakeholders were consulted on the structure of the interventions and the resources required. Expenditures on child protection in each of the districts were analysed. A costing model of the programme was developed and applied to each of the five districts. A report per district was prepared, which quantified the resource requirements and proposed a phased implementation plan based on existing budgets.

The project was completed under relatively tight time frames so that the results could feed into the budget process. A national consultant, who had good public finance knowledge but started the project with no understanding of child protection, assisted with the project.

UNICEF Indonesia presented the results of this work at a Strategy and Action Plan Formulation workshop in two of the five districts.

NOTABLE SUCCESSES

The PF4C work has achieved notable impacts in that the Government of Indonesia has substantially increased budgets for child protection programmes:

- UNICEF and key partners' advocacy drive leveraged USD 128,530 in 2020, and it increased to USD 280,700 for 2021, ensuring that the operation of Integrated Child Welfare Services (PKSAI) continues.
- Presenting the evaluated models of anti-bullying, a brief on the cost of implementation and advocacy, UNICEF was able to influence Ministry of Education to introduce anti-bullying in schools as a programme priority with a budget of around USD 4,2 million in 2021. The anti-bullying models were replicated and expanded at district level and funded by local government.
- Financial benchmarking study has been a success in raising awareness of how little national and sub-national governments are spending on child protection, particularly the low priority being given to funding preventative interventions.

Basic and advanced training of child protection and social protection staff increased their exposure to PF4C-type work. There has been close collaboration with the social policy section in developing PF4C policy briefs.

4

USING PF4C INTERVENTIONS IN CHILD PROTECTION

Here we review UNICEF country offices' actual use of PF4C interventions in child protection:

4.1 AREAS OF CHILD PROTECTION WHERE PF4C WORK HAS BEEN DONE:

Child protection covers a very wide range of issues. Nevertheless, the overall aim of UNICEF is to support governments to build up and strengthen their child protection

systems. The survey explored whether child protection sections are using PF4C interventions in a manner that supports a systems-based or an issues-based approach to child protection.

TABLE 1 Areas of child protection work where PF4C interventions have been used

AREA OF CHILD PROTECTION WORK	COUNTRY OFFICE PF4C INTERVENTION
Child protection as a whole	16
Child protection response programmes	12
Child protection prevention programmes	8
Child marriage	8
Alternative care arrangements, including adoption	8
Violence against children, including sexual violence	7
Birth registration	6
Child Labour	5
Children in contact with the law, including the incarceration of children	5
Adolescent pregnancies	3
Female genital mutilation/cutting	2
Child trafficking	2

Source: Country office survey on the use of PF4C in child protection

The responses indicate that child protection sections are using PF4C analyses to explore the funding and functioning of the child protection system as a whole, and are not just focussing on a specific programme or issue. These would typically involve budget analyses, financial benchmarking, costing of child protection legislation, costing of proposals for social workforce strengthening and the costing of prevention programmes.

Each country office needs to consider the country context when deciding how best to use PF4C interventions in child protection. For example, a cost of inaction or economic burden-type analysis of, for example, VAC or child marriage may be what is needed to get the issue, and child protection more generally, onto the government's policy agenda, and then advocate for a systems approach to child protection. So, over the medium term, country offices should increasingly move towards using PF4C interventions in support of child protection systems strengthening and the scaling-up of programmes. The primary focus needs to be on supporting advocacy for mobilizing funds through the budget, but should also include analyses aimed at improving the efficiency and cost-effectiveness of child protection systems and programmes. For instance, PF4C studies exploring alternatives to institutional care, or the costs of response systems versus the cost of prevention programmes.

4.2 TYPES OF PF4C INTERVENTIONS USED: The child protection sections of UNICEF country offices have used a wide range of PF4C analyses in child protection over the years.

TABLE 2 Types of PF4C studies done by country offices since 2014

TYPES OF PF4C STUDIES	% OF COUNTRY OFFICES THAT HAVE DONE THESE STUDIES	COUNTRY OFFICE PF4C INTERVENTION
Costing the resource requirements to implement child protection services	59%	94%
Budget briefs and analyses	52%	33%
A costed implementation plan for rolling out child protection services	34%	60%
Financial benchmarking of expenditures on child protection	31%	67%
Studies on the economic cost of child protection issues (e.g, economic burden studies, cost of inaction studies, cost of non-intervention studies)	21%	83%
Development of a child protection budget advocacy strategy	21%	0%
Economic evaluation of child protection services (e.g. cost-effectiveness analysis; cost-benefit analysis)	10%	100%
TOTAL	66 studies	62%

Source: Country office survey on the use of PF4C in child protection

The accompanying table shows that:

- **Costing** is the most frequently used type of PF4C analysis – and 94% of this work is done by external consultants.
- **Budget briefs** and analyses are the second most frequently used type of PF4C analysis – and 67% of these have been done in-house, either by the child protection or social policy section (sometimes working together). Fewer country offices have done the more detailed financial benchmarking-type analyses of expenditures on child protection, which is probably because they are relatively resource intensive and require a high level of co-operation from government ministries.
- **Economic evaluations** of child protection services are done least frequently, and, to date, all have been done by consultants.
- Only 6 out of 29 country offices have developed a child protection budget advocacy strategy, but it is encouraging to see that all of them were developed in-house.

Of the 66 studies reported, 35 (51%) were done either in 2019 or 2020 (Q17). This suggests that the publication of the PF4C Framework in late 2017 has played a significant role in encouraging country offices to undertake PF4C analyses.

Further analysis shows that those country offices that have developed PF4C strategies for child protection specifically have, on average, done 33% more PF4C work than country offices with no PF4C strategy.

4.3 PHASED USE OF PF4C INTERVENTIONS: Most country offices surveyed started their PF4C work with one or more of the following four types of PF4C interventions: a budget review of public spending on child protection; costing a child protection service; building the PF4C capacity of the line ministry responsible for child protection; and strengthening their relationship with the Ministry of Finance and the Ministry of Planning. The few country offices that have commissioned studies on the economic costs of child protection have only done so recently.

In practice, it would appear that most country offices are responding to context-specific opportunities to do PF4C work rather than as part of a deliberate, multi-stage strategy for rolling out PF4C work within the child protection space.

The case study of UNICEF Nigeria's use of PF4C in child protection provides a good illustration of a logical sequencing of interventions: in 2014 a National Survey on Violence against Children in Nigeria was conducted, which placed the issue of VAC on the national agenda, leading to the launch, in 2015, of a National Campaign to End Violence Against Children.

This was followed by the commissioning of a number of PF4C studies:

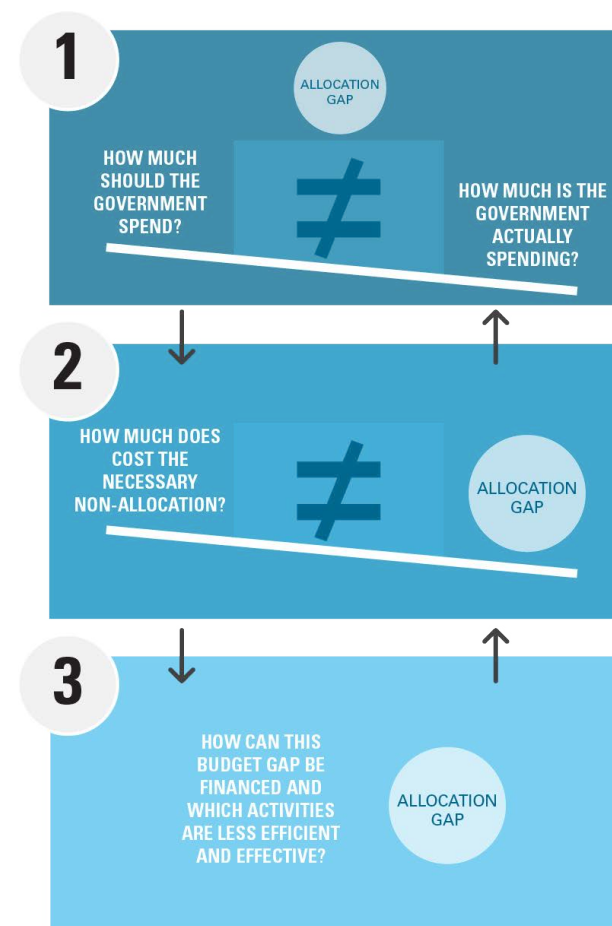
- the Financial Benchmark for Child Protection (2018),
- the Economic Burden of VAC study (2019),
- a Costing Analysis of Providing a Minimum Package of Child Protection Services (2019),
- Advocacy Support for Child Protection-Specific Budget Submissions (2019 and 2020), and
- engaging with the Federal Ministry of Finance regarding the introduction of a line item in the standard chart of accounts for tracking expenditures on child protection.

The processes for these studies involved building relationships with Federal and state-level ministries, including the ministries of Finance, providing training to officials on costing, expenditure tracking and budget processes, and assisting with the development of communication materials to support budget advocacy.

The other case study country offices have started with a budget analysis, an expenditure benchmarking or putting in place expenditure-tracking mechanisms. These studies have developed an information base that has informed subsequent PF4C work, particularly around budget advocacy.

The figure below was developed by the UNICEF Bolivia country office to illustrate the logic underpinning the sequencing of the PF4C studies it is undertaking.

FIGURE 2 Sequencing the use of PF4C studies



Source: *Financing for preventing violence, Joint SDG Fund (2020), UNICEF Bolivia case study*

Logically, a good place to start PF4C work is to undertake a situation analysis of the child protection space, which covers the prevalence of child protection issues, availability of services, and the main role-players. This should be followed by a systems mapping of child protection services and a gap analysis, and commissioned prevalence surveys to document the extent of child protection issues such as VAC, child marriage, FGM/C, etc. All these studies are key to building a foundation for future PF4C work. Building on this information base, the next step would be to develop a PF4C strategy for child protection, which sets out a plan for the sequential use of PF4C interventions so as to maximize their usefulness and potential impact.

4.4 PARTNERS IN APPLYING PF4C IN CHILD PROTECTION:

UNICEF country offices need to work with a range of partners, especially from within government, to make a meaningful and lasting impact on the child protection issues. This is particularly true when it comes to PF4C work, since the main objective is to mobilize public resources for child protection and promote their efficient and effective use in providing child protection services.

When it comes to PF4C work, the child protection sections report having good relationships with the line ministry responsible for child protection, the Ministry of Justice, and local NGOs. Most child protection sections report having a “reasonable relationship” with the ministries of Education and Health, but few indicate a “good relationship” with them. It is possible that this is because the child protection sections’ relationship with them is mediated through the education and health sections respectively.

Despite the Ministry of Finance being regarded as important, more child protection sections indicated that they have “no relationship” or a “poor relationship” with the Ministry of Finance than “good relationships.” It is notable that since 2017, more child protection sections have sought to build relationships with the Ministry of Finance.

“SINCE THE CHILD PROTECTION BUDGET DOES NOT COME UNDER ONE SPECIFIC MINISTRY, IT IS IMPORTANT TO TARGET EACH MINISTRY SEPARATELY AND BUILD THE MOMENT TO COMMUNICATE THE MESSAGE TO THE MINISTRY OF FINANCE.”

Survey respondent

CASE STUDY 4 - UNICEF MALAWI



An important start to the PF4C work by UNICEF Malawi was the establishment of an internal PF4C Task Team, to which each section seconded a member. Discussions in this group revealed the lack of understanding and capacity in the office to support PF4C analyses, but also showed how PF4C tools can help the child protection section understand aspects of child protection programmes and the role-players supporting those programmes that fall within the scope of their work.

Working within the Task Team framework, the child protection section identified the collection of information on child protection expenditures as critical to building the investment case for child protection. This resulted in the section preparing a budget analysis of child protection expenditures in 2018. The objective of the analysis was to identify which budgets spend on child protection; understand how child protection interventions are financed and what fiscal space exists for increasing these allocations; and which factors affect budget allocations.

While the analyses and budget brief aimed to drive change and accountability, they also triggered a series of unexpected findings: child protection expenditures are invisible in many budgets; they are scattered across several ministries; they are not well articulated in programme-based budgets; and there are no visible budget lines at local government level for child protection.

The results were presented at various forums, including Parliament, and provided a wake-up call for various role-players that there is no clarity, no budget, and that child protection is a service government should be providing.

The Ministry of Finance has asked UNICEF to provide an estimate of the resource needs. The country office currently has a project underway to map and cost child protection services at the local government level. The first step is to identify the minimum package of services required by law, then to understand what the financing at local level should be.

Use of PF4C within child protection

1. Budget Analyses and budget briefs

The country office has commissioned a range of budget briefs covering child protection budgets. In 2017 they released the “2016/17 Social Welfare Budget Brief”, which has been followed by child protection-focused analyses:

- Child Protection Budget Analysis in Malawi of expenditures from 2012/13 to 2018/19. This is a comprehensive analysis of child protection expenditures, and includes recommendations for improving budgeting and planning for child protection.

- 2018/19 Child Protection Budget Brief which focused on expenditures from 2016/17 to 2018/19. This is a shorter analysis of expenditures and provides a similar set of recommendations to the previous analysis.
- 2019/20 Child Protection Budget Brief. This follows the same analysis as the 2018/19 budget brief, but provides a more in-depth analysis of expenditures at the ministry and department levels, as well as a high-level analysis of expenditures at the district level.
- 2019/20 Brief Analysis of District Child Protection and ECD Budgets with proposals for the 2020/21 budget. This short document describes why and how the districts can take steps to increase allocations for child protection, and the importance of structuring budgets to support child protection programmes, with recommendations for districts about budget allocations for child protection.

2. Costing Child Protection Services

As mentioned above, a clarification of the devolved expenditure assignments for child protection services at local level, and a comprehensive costing of those, is under way.

3. Budget Scoping Programmes and Interventions to End Child Marriage

The country office carried out a scoping study on programmes and interventions to end child marriage – “Budget Scoping on Programmes and Interventions to End Child Marriage in Malawi (2019)”. This analysis was prepared to stimulate discussion on how government and development partners can increase the quality of spending on programmes and interventions to end child marriage.

The methodology involved consulting with a wide range of stakeholders and identifying budget lines across multiple ministries and departments that contain expenditures on interventions that contribute to ending child marriage.

This was published in December 2019. Advocacy activities have been postponed due to Covid-19.

4. Strengthening Programme-based Budgeting

The country office recognizes how programme-based budgets and budget lines dedicated to child protection programmes can help increase budget allocations for these programmes. Clear recommendations are made in the budget briefs in this regard, and are a message they communicate to the Ministry of Finance, the line ministry and local governments.

Currently, the Ministry of Finance is redesigning the Integrated Financial Management Information System (IFMIS). The child protection section is watching this process closely, as it provides an opportunity to influence the programme budget structures and potentially the chart of accounts. However, the section did indicate that they don't have the means to follow-through with the Accountant General and the Auditor General on recommendations they would like to make in this space.

5. Capacity Building of UNICEF staff on PF4C

In 2017, the country office arranged training on selected PF4C tools for all section staff, including the child protection section. The training was facilitated by the social policy section and the ESARO. This covered the basics of PF4C, developing a PF4C strategy, budget briefs and impact strategies, including expenditure monitoring.

In 2018, staff attended the regional PF4C Orientation Course. This workshop equipped UNICEF staff from different backgrounds, including child protection, with analytical tools to help them to produce quality and timely budget analyses, with a specific focus on child-focused sectors, implications for children and formulating pragmatic key asks from government.

The social policy section arranged a capacity building workshop for the line ministry staff on how to plan and budget effectively for children, which was attended by staff from the child protection section.

NOTABLE SUCCESSES

The work on PF4C in Malawi has resulted in the government allocating some additional budgets to certain child protection programmes, for instance, the national Children's Commission.

5

ADVOCACY ON PF4C ISSUES AND FINDINGS RELATING TO CHILD PROTECTION

Here we review UNICEF country offices' advocacy work on PF4C issues and findings:

5.1 DEVELOPMENT OF AN ADVOCACY STRATEGY:

Many people equate advocacy on PF4C with budget advocacy. While budget advocacy is a key aspect, advocacy on PF4C can cover any public finance management issue that needs to be reformed, be it promoting more equitable intergovernmental fiscal arrangements, more efficient procurement processes, better approaches to recording and reporting public expenditures, more transparent monitoring and oversight mechanisms, the inclusion of a marker for child protection in the chart of accounts, etc.

A country office's PF4C strategy should either require or incorporate an advocacy strategy on PF4C issues, built on a mapping of role-players in the sector. One survey respondent noted that a unique advocacy strategy needs to be developed for each PF4C study, and the nature of the strategy depends on the topic. The Mongolia case study drew attention to the need for the advocacy strategy to be aligned to the political cycle.

Elements of a budget advocacy strategy

A budget advocacy strategy is a document that describes the country's budget process, highlighting the budget calendar, primary and secondary role-players in the budget process, and key moments for providing input into the process. Using this information, it then sets out an annual advocacy plan covering the key advocacy objectives and messages, what advocacy materials need to be produced and how they should be disseminated, a strategy for engaging with different role-players, plans for any other advocacy events, and an advocacy calendar that is aligned to the budget calendar.

Building on these points suggests:

- The country office should develop an overarching advocacy strategy on PF4C. All sections in the office should be involved in this process, and should be guided by the resultant objectives and strategy.
- The social policy section should lead a process to develop a separate annual budget advocacy strategy and work with the different sector sections to implement it.

- A project-specific advocacy strategy should be developed for each piece of PF4C work during conceptualization and design of the project. Ideally, UNICEF should seek to partner with key government and other role-players around the choice and design of projects as part of their advocacy strategy to building capacity and fostering future ownership of the study results.

Source: UNICEF, 2018. "Advocacy Strategy for including allocations for Child Protection Services in the 2019 Budgets" (unpublished internal document)

OBJECTIVES OF A BUDGET ADVOCACY STRATEGY

The child protection section in Nigeria developed an advocacy strategy following the completion of the project to develop a costing model of child protection services. The aim of the strategy was to direct advocacy efforts to take the results of the costing exercise into the budget process. The following are the advocacy objectives set out in the strategy

BUDGET FORMULATION PHASE

To persuade policymakers within the relevant MDAs to focus on the prioritization of Child Protection services when planning and compiling their 2019 budgets, and to convince officials within these MDAs responsible for budget formulation to request adequate and specific resources for key child protection services when presenting their 2019 budget proposals.

BUDGET APPROVAL PHASE

To provide officials in relevant MDAs with the requisite advocacy materials and support, so that budget decision-makers at the Federal level (Ministry of Budget and National Planning; NASS; Office of the President) approve their budget requests for child protection services.

BUDGET EXECUTION PHASE

To provide necessary advocacy and pressure so that the above approved funds are released and allocated to the intended child protection services. This will be the specific objective of follow-up advocacy in 2019 but it is an integral part of advocacy key messages (targeting the Ministry of Finance, the Accountant General Office and the Minister of each MDA).

5.2 PARTNERING TO UNDERTAKE PF4C ANALYSES:

If PF4C work is going to make a difference, the results of studies need to be owned by the relevant role-players so as to influence their decision-making. The case study experiences indicate that this needs to start before a project begins: country offices need to partner with key government role-players in conceptualizing, designing and executing PF4C initiatives, and communicating the results.

The case studies highlighted a range of mechanisms to do this, including individual meetings with key role-players, forming a ministry-UNICEF reference group, creating joint project teams, seconding a technical expert to work within a ministry, providing relevant training at the start of a project, involving role-players in the project process, holding validation workshops, producing joint documents, etc.

The Nigeria country office case study highlighted the importance of early engagement with government role-players in a project to cost the child protection system. This early engagement, which included training on costing, laid the foundation for role-players to take on board and use the resulting costing tool to develop budget proposals for feeding into the budget process. It also laid the foundation for a subsequent initiative with the Ministry of Finance to incorporate a child protection marker in the chart of accounts to facilitate the tracking of expenditures on child protection across government agencies.

The ideal is to design and execute joint projects whose results are endorsed by government or issued as ministry outputs, i.e. issued under the branding of the relevant ministry or

government, or with joint branding. There is a range of examples where UNICEF offices have done this in relation to PF4C outputs.

5.3 COMMUNICATION OF PF4C ANALYSIS FINDINGS:

As noted, partnerships with key role-players in government facilitate ownership of the study results. Where such partnerships exist, the process of communicating the study findings should be a continuation of the partnership activities.

To start with, it is encouraging that 61% of survey respondents agreed that “the PF4C outputs were relevant to the child protection section’s work and helped move the agenda forward”. Despite this, less than half of the respondents indicated that the PF4C outputs were incorporated into their awareness-raising and policy and budget advocacy work.

It is important to communicate the findings of PF4C analyses if they are to influence perceptions, understanding and decision-making. The following table shows how country offices share their PF4C study outputs:

TABLE 3 Sharing the outputs of PF4C studies

WAYS OF DISBURSING FINDINGS?	NEVER	SELDOM	FREQUENTLY	ALWAYS
Present to the line ministry responsible for child protection	14%	9%	27%	50%
Share results at a workshop with key role-players	10%	24%	38%	29%
Publish in hard copy	25%	30%	20%	25%
Present to the Ministry of Finance	29%	38%	10%	24%
Publish on CO website	29%	24%	29%	19%
Present to the relevant Parliamentary Committee/s	29%	38%	14%	19%
Develop user-friendly advocacy materials	35%	45%	20%	0%
Share results with local news media	30%	55%	15%	0%

Source: Country office survey on the use of PF4C in child protection

Overall, the above table indicates that few child protection sections have a systematic approach to communicating the findings of PF4C studies once they are completed. This greatly limits their potential impact. In addition, the following observations emerge:

- It is very encouraging that 77% of country offices “frequently” or “always” share the results of PF4C studies with the line ministry responsible for child protection. However, it is concerning that 14% “never” do so.
- On the other hand, two thirds of child protection sections “never” or “seldom” share the results of PF4C studies with the Ministry of Finance. In each country, the Ministry of Finance is a key role-player in public finance and budget processes. It is therefore crucial to build a relationship with them. At the very least, the results of PF4C studies should be shared with them.
- Eighty percent of country offices “never” or “seldom” produce user-friendly advocacy materials based on PF4C studies, and 85% of them “never” or “seldom” share their PF4C study findings with the local news media.

The process of planning PF4C research should include the development of a project-specific advocacy strategy that should explore the appropriate use of all channels of communication.

ADVOCACY MESSAGING FOR CHILD PROTECTION USING PF4C ANALYSIS INFORMATION

Ending violence against children must be a key priority for all governments

Violence against children is not a rare or isolated occurrence. For millions of children around the world, the experience of physical, emotional and sexual abuse can be a regular, even an everyday, experience. And most children suffer violence where they should feel the safest and in the hands of those who are responsible for protecting them.

Every act of violence can be a tragedy for the individual child. When it persists, it can have serious neuro-biological impacts on children's immediate and long-term health, development and wellbeing. As violence impairs learning and productivity prospects, consequences of violence endure through generations.

Given its scale, the burden of violence against children constrains national development and economic growth, and undermines gains in other sectors.

The ambition in SDG target 16.2 to end violence against children is urgent and necessary. And the solutions are at hand: The INSPIRE package shows that violence can be prevented through the scale-up of a select group of evidence-based strategies. Best available evidence shows that up to 50% decreases in prevalence have been achieved by well-designed programmes. Rapid reductions are possible with political will and adequate finance.

Much of this violence can thus be prevented, and the associated human and economic costs averted. Sadly enough, the implementation of these strategies is woefully inadequate. According to the Global Status Report on Violence against Children, only 11% of the prevention programmes and 5% of the response services implemented in low-income countries are reaching all children in need.

Financing is a key constraint. Even though 80% of countries have at least one national action plan to prevent violence against children, only one fifth of countries has fully funded their plans. Unless measures are taken by governments to ensure the delivery at scale of prevention programmes, achievement of Target 16.2 will be compromised.

UNICEF Child Protection Section

5.4 PF4C CAPACITY BUILDING AND ADVOCACY:

A number of the PF4C studies reviewed included an element of capacity building on the specific PF4C methodology to be applied by the study. For example, the costing of the children's law in Mongolia was preceded by a workshop on the costing of legislation with officials from the Ministry of Finance, line ministries, children's councils and NPOs, in addition to UNICEF

staff. Similar introductory training on PF4C methods were run in conjunction with PF4C initiatives in India, Indonesia, Malawi and Nigeria.

These training initiatives were valuable from an advocacy perspective in that the training examples, data analysis and

discussions raised participants' awareness of child protection issues, and made them aware of the current funding gap and the importance of ensuring child protection services are adequately funded. Although proving causality is difficult, the UNICEF officials interviewed for the case studies were of the view that the training workshops contributed to a wider understanding of child protection issues, and, as a result, government officials were more inclined to respond positively to the study recommendations, particularly the requests for additional budget funding for child protection.

Another case study example from Nigeria involved technical experts working with government officials from the different line ministries using a child protection costing model to produce specific budget asks to feed into the budget process. The technical experts provided the template for the budget asks and the required background information. Then, working with ministry officials, they drafted budget asks and infographics, which the ministry officials fed into the budget process. This collaborative effort achieved considerable success in the four pilot states, and was subsequently extended to other states in the second round.

CASE STUDY 5 - UNICEF MEXICO



In 2011, Mexico incorporated the “best interests of the child” into its Constitution. According to UNICEF Mexico, this opened the way for legislative and institutional reforms to address historical legal, institutional and policy fragmentation in child rights matters, and establish working governance mechanisms for child rights and child protection at all levels of the federation²⁹.

Since 2010, UNICEF Mexico has been working with the Ministry of Finance, and the Federal Congress has supported public expenditure analyses. As a result, the federal budget from 2013 onwards specifically identifies spending on children. Having this information available assists with improving the targeting and effectiveness of social programmes³⁰. However, this does not apply to the child protection sector, where funding arrangements are opaque and fragmented.

The National Welfare Agency is primarily responsible for child protection. It is situated within the Ministry of Health, but the ministry exercises little control or oversight of its activities and budgets. Branches of the agency are present at the federal, state and municipal levels. The Federal level gives guidance and sets policies and standards, the state level is responsible for actual implementation – and enjoys a high degree of autonomy in doing so. Consequently, there is enormous variation in the nature of services across states. Further, the first ladies at federal, state and municipal levels are usually the presidents of the agency branches. The agency’s financial arrangements are not fully public. There have been recent changes in the presentation of budgets, and it is not clear what criteria are used to allocate resources to state and municipal branches.

In addition, state and municipal governments are expected to establish multi-sectoral child protection authorities which intervene in any case of child right violations. These are funded from their own Welfare agency budgets. State-level funding for these authorities is uneven, and municipal-level funding is non-existent.

Use of PF4C in child protection

1. Costing Study on Child Protection Authorities

Through the General Law on the Rights of Children and Adolescents (LGDNNA), adopted at national level in 2014, new bodies have been created for the protection of the rights of children and adolescents, including a National Comprehensive Child Protection System (SIPINNA) to coordinate child- and adolescent-related policies, and Child Protection Authorities (PPNNA), which are in charge of handling cases of child rights violations at federal, state and municipal levels³¹. In 2017, UNICEF Mexico commissioned a Costing Study on Child Protection Authorities, which found that these authorities are operating on only 27% of the budget they require³².

2. Mapping of the child protection system

Maestral did a mapping of the child protection system in 2020. This study found significant capacity, but more targeted pre-service and in-service training is required. However, it also found that the highly unionized workforce in certain areas is an obstacle to the effective delivery of services, because of the work-to-rule approach of these staff members.

NOTABLE SUCCESSES

To date, it is difficult to claim that PF4C work in child protection has resulted in the government allocating additional budgets towards child protection, but some states have increased the budget for child protection authorities.

6

NOTABLE SUCCESSES WITH PF4C IN CHILD PROTECTION

A PF4C strategy should include the ongoing monitoring of the government's budget allocations and expenditures, and other public finance management developments, in order to explore whether the country office's PF4C work is moving the child protection agenda forward.

One of the difficulties with claiming successes is distinguishing between correlation and causation.

"THERE ARE A FEW EXAMPLES OF INCREASED ALLOCATIONS TO CHILD PROTECTION, BUT THERE IS NO CLEAR LINK TO HOW UNICEF AFFECTED THESE ALLOCATIONS AND THEREFORE WHETHER A PF4C OUTPUT OF UNICEF WAS THE REASON FOR INCREASED FUNDING."

Survey respondent

Twenty-one UNICEF country offices indicated that their PF4C work realized some success in persuading government to increase budgets for child protection. This is confirmed by the written responses:

- Increased child protection funding associated with the production of PF4C outputs is linked to UNICEF advocacy efforts, often working with partners, who use

the findings from the PF4C analyses. Linking costing and efficiency analyses to programme evaluations appears to be particularly effective in mobilizing additional funds.

- There is a notable number of examples where country offices advocated successfully for government to fund something specific, e.g. a prevention programme, ending child marriage, an adoption authority, child protection centre, a National Children's Commission, a National Council for Child Services, etc. It appears that advocating for something specific and measurable leads to an initial allocation that paves the way for expanding allocations in subsequent budget cycles.
- In 2015/2016, UNICEF Mongolia commissioned a costing of the child protection system set out in the draft Child Protection Law, and used the information to advocate for increased budgets for child protection services. Once this law was passed, the Government of Mongolia increased allocations for child protection from MNT 0.9 billion in 2017, to MNT 6.4 billion in 2018 and MNT 8 billion in 2019/20.

- UNICEF Indonesia has evaluated programmes and supported these with costings. Using this information in advocacy has resulted in an increase in funding for Integrated Child Welfare Services (PKSAI) from USD 128 530 in 2020 to USD 280 700 planned for 2021, and the leveraging of USD 4.2 million for an anti-bullying programme in schools.

Several PF4C analyses in Malawi and Nigeria paved the way for budget programmes and/or chart of accounts to be revised to enable funds to be allocated to child protection programmes, and for the expenditure to be tracked. This is very important as, in certain countries³³, increased budget allocations do not necessarily translate into higher expenditure because there is a separate process governing the release of funds, and often child protection is not a priority in this process.

CASE STUDY 6 - UNICEF MONGOLIA



In 2015, the Government of Mongolia was drafting the Child Protection Law. To support the process, UNICEF Mongolia contracted Cornerstone Economic Research and a national consultant to cost the draft law. The results of this costing were shared widely with government, development partners and other stakeholders, setting a framework for discussions regarding the level of funding needed to implement the law.

The government passed the Child Protection Law in 2015. From 2018 onwards, the government has allocated substantial budgets for child protection services. This is because the law made many child protection services mandatory. UNICEF Mongolia has commissioned two expenditure reviews to assess how these budgets have been spent – one in 2016 and the other in 2020. The results of the first study were shared with government, while the second is in the process of being finalized.

Use of PF4C in child protection

1. Training on budget analysis and costing

In November 2015, UNICEF Mongolia organized a workshop on costing methodology in preparation for costing the draft law³⁴. It was attended by officials from the Ministry of Finance, the Ministry of Labour and Social Protection, members of the National Authority for Children, the National Council for Children, and UNICEF staff. The level of interest and participation by younger officials from the Ministry of Finance was particularly encouraging.

2. Costing of child protection services

In February 2016, Cornerstone Economic Research and a national consultant completed the costing of the Child Protection Law. The report, Budget analysis and costing of the child protection services in Mongolia, was shared with the Mongolian Parliament, which had just passed the Child Protection Law, as well as other stakeholders (see below).

3. Advocacy for budgets for child protection

Following the completion of the above costing study, UNICEF Mongolia presented the results in a PowerPoint presentation to a wide range of stakeholders, including the parliament members, the Ministry of Finance, the Ministry of Labour and Social Protection, the National Council for Children, as well as other development partners. Following the parliamentary elections in 2016 and the presidential elections in 2017, a new round of advocacy based on the costing was conducted.

Over the past number of years, the study has served as a benchmark against which the government's budgets for child protection are measured – these allocations have increase from MNT 900 million in 2017 to around MNT 6.4 billion in 2018, and around MNT 8 billion in 2019 and 2020, which compares well with the MNT 9.2 billion in operational costs calculated for the “Balanced” scenario in the costing.

4. Budget and expenditure analyses

UNICEF Mongolia and the Ministry of Labour and Social Protection have commissioned two expenditure reviews to assess how the additional budgets allocated to child protection have been spent. Both reviews were conducted by a national consultant. The review that was done in 2016, titled “Analysis of the budget allocated for child protection” was supplementary to the costing study of the child protection law mentioned above. It reviewed the 2016 budget allocated to the Authority for Child, Family and Youth Development and its municipal-, district- and provincial-level departments, comparing and analysing inputs in terms of population size, geographical location, land size, crime rate, etc.

The 2020 “Child protection budget expenditure analysis” review looks at the use of child protection budgets from 2016 to 2020 – covering the period since the Child Protection Law was approved. This review is still being finalized. The 2020 draft review highlighted that entities responsible for child protection were largely unprepared to spend the additional budgets allocated to them; consequently, much of the spending was on training and office equipment, rather than services.

NOTABLE SUCCESSES

The costing of the Child Protection Law done in 2015-2016 laid the foundation for advocacy for additional funds for child protection services in anticipation of the law being approved in 2016. Allocations to child protection in the budget amounted to MNT 0.9 billion in 2017 increased to MNT 6.4 billion in 2018 and MNT 8.0 billion in 2019-2020.

7

FUTURE PLANS TO USE PF4C IN CHILD PROTECTION

UNICEF country offices indicated a need for and/or plans to carry out most types of PF4C interventions. This is reflected in the following table:

TABLE 4 PF4C interventions planned over the next five years (to 2025)

TYPES OF PF4C INTERVENTION	NOT NEEDED	NEEDED, BUT NO PLANS TO IMPLEMENT	PLANNED INTERVENTION
Situation analyses of child protection issues	3	6	18
Budget briefs and analyses	3	4	18
Developing a relationship with the MoF	1	10	15
Development of a child protection budget advocacy strategy	1	9	14
Costing of the resource requirements to implement child protection services	4	7	13
A costed implementation plan for rolling out child protection services	5	8	13
Strengthening the PF4C capabilities of the Ministry responsible for child protection	1	14	11
Child protection issue prevalence surveys (e.g. VAC surveys, but not general MICs and KAP surveys)	2	14	10
Linking the Ministry responsible for child protection with the MoF	5	11	10
Studies on the economic cost of child protection issues (e.g. economic burden studies, cost of inaction studies, cost of non-intervention studies)	7	11	7
Systems mapping for child protection	11	5	7
Financial benchmarking of expenditures on child protection	2	16	6
Economic evaluation of child protection services (e.g cost-effectiveness analysis; cost-benefit analysis)	3	18	3

Source: Country office survey on the use of PF4C in child protection

With reference to the above table:

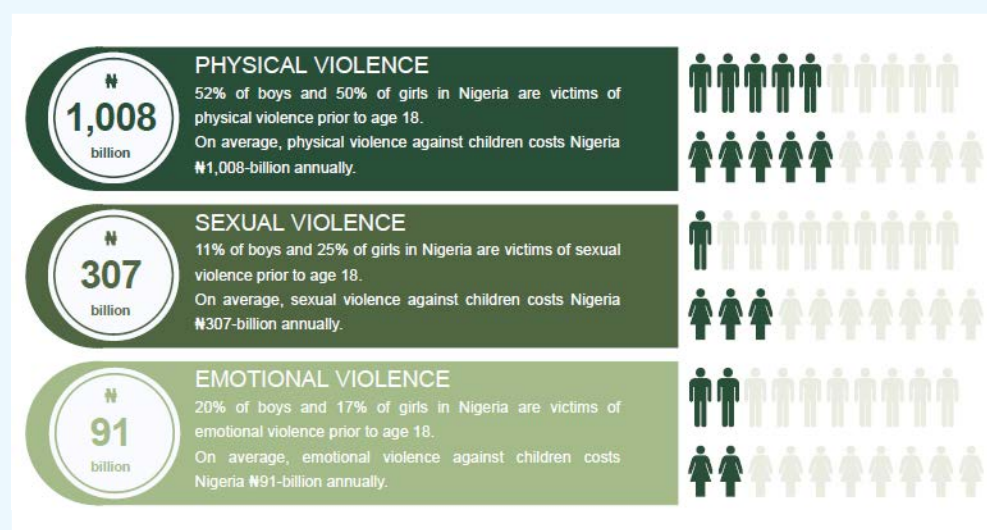
- It is very encouraging to see that most country offices are committed to undertaking a variety of PF4C interventions over the coming five years, and even if they do not have specific plans as yet, they recognize the need for most types of PF4C work.
- Nineteen country offices indicated that, within the next five years, they plan to undertake situation analyses of child protection issues, and budget briefs and analyses. Fifteen country offices noted that they intend taking specific steps to develop their relationship with the Ministry of Finance, and fourteen intend developing a child protection budget advocacy strategy.
- Despite situation analyses being accorded the highest priority, systems mapping of child protection was ranked the least needed intervention.
- The interventions that received the most “needed, but not planned” responses are for economic evaluations of child protection services (18), financial benchmarking of child protection expenditures (16), strengthening the PF4C capabilities of the relevant line ministry (14), and child protection issues prevalence surveys (14).

Very few country offices indicated plans to carry out either financial benchmarking or economic evaluations. This suggests they realize the value of these types of studies, but some obstacle prevents them from moving forward with them, such as the cost of the studies, the lack of funds, or their own technical capability to initiate and manage such projects.

CASE STUDY 7 - UNICEF NIGERIA



Nigeria's Child's Rights Act (2003) established a framework for child protection in the country. However, despite nearly two decades having passed since the passing of the Act, and despite almost all states in Nigeria having domesticated the Act, implementation remains limited. This is most evident in the findings of the 2014 National Survey on Violence against Children in Nigeria (NVAC survey), conducted by the National Population Commission in collaboration with UNICEF Nigeria, which revealed that 6 out of 10 children in Nigeria will suffer one or more forms of violence before they reach age 18 (including severe physical violence, sexual violence and emotional violence). And yet, less than 5% of children who seek assistance receive any form of support.



In response to these results, and to the 2015 presidential launch of the National Campaign to End Violence Against Children (VAC) by 2030, several public finances studies were undertaken by UNICEF Nigeria to highlight the impact of VAC on social, healthcare and economic indicators, to understand the current extent of public expenditure on child protection across the country, and to advocate for increased allocations to the sector over the medium term. These studies included an Economic Burden of VAC study (completed in 2019), a Financial Benchmark for Child Protection (2018), a Costing Analysis of Providing a Minimum Package of Child Protection Services (2019), and Advocacy Support for Child Protection-Specific Budget Submissions (2019 and 2020). A brief review of each of these studies, the approaches used, outcomes achieved and lessons learned is included in this case study.

Use of PF4C in child protection

1. Economic burden of violence against children study

In 2017, UNICEF Nigeria engaged Professor Xiang Ming Fang to estimate the number of years of fully productive life lost in Nigeria due to disability and death related to incidents of VAC. The number of years were then converted into a monetary value – representing the economic burden of VAC – by equating each year of life lost to Nigeria's per capita GDP. This report was released in early 2019 and the key findings were:

- In total, 2.78 million years of fully productive lives were lost in Nigeria in 2014 for health and education outcomes attributable to VAC.
- The economic burden of these selected health consequences of VAC totalled NGN 1.42 trillion in 2014, equivalent to 1.58% of Nigeria's 2014 GDP.
- The loss of earnings related to the effect of VAC on educational attainment was estimated at NGN 967 billion in 2014, equivalent to 1.07% of Nigeria's 2014 GDP.

2. Financial benchmark for child protection in Nigeria

Along with the economic burden study, in 2018, UNICEF completed a financial benchmark of government expenditure on child protection services in Nigeria. This study provided the first ever baseline assessment of child protection expenditure in Nigeria, and laid the foundation for measuring future progress in child protection expenditure, as well as identifying areas for targeted public investment. The key findings of the study were:

- From 2014-2015, the consolidated national benchmark for federal and focus-state governments was estimated at 0.31% - meaning that for every NGN 100 spent per person in Nigeria, NGN 0.31 was spent on child protection services.
- The total national consolidated child protection expenditure for this period amounted to NGN 10.1 billion, which was 0.16% of consolidated federal and state expenditure.
- Consolidated child protection expenditure per child amounted to NGN 109.26, comprising NGN 81.37 at the state level and NGN 27.89 at the federal level.

A reallocation of 0.1% of total expenditure to child protection would see consolidated child protection expenditure increase by 63%.

3. Costing of child protection services at federal level and in focus states

In September 2017, UNICEF Nigeria contracted Cornerstone Economic Research to provide technical support for conducting a costing analysis of providing a minimum package of preventive and responsive child protection services in four focus states – Plateau, Gombe, Lagos and Cross River – and by Federal Government. This project was completed in early 2018, and the key outputs were:

- Training of government officials at federal level and in four states on costing methodologies.
- Development of an MS Excel template of a Child Protection Costing Model for Nigeria.

The above Costing Model was used to plan and cost the rollout of child protection services provided by key MDAs in Federal Government and in the state governments of Cross River, Plateau, Lagos and Gombe.

4. Advocacy for child protection-specific budget submissions

In September 2018, UNICEF Nigeria reenlisted Cornerstone Economic Research to provide further technical assistance to key MDAs to foster the link between costing child protection services and budgeting for child protection services. Specifically, Cornerstone was contracted to provide technical support to take the child protection costing information into the budget process at the Federal level and in the four focus states. This project was completed in mid-2019, and the key outputs were:

- Refresher training workshops on the child protection costing methodologies, costing model and child protection budgeting
- Development of child protection budgeting advocacy materials
- Consultation mission and bilateral meetings to provide technical support for taking costs from the Child Protection Costing Model into MDAs' 2019 budget submissions
- Development of a child protection budgeting M&E tool for the Federal Government and MDAs in each of the focus states
- Development of a timeline for effective budget advocacy for child protection
- Development of child protection key messaging flyers for budget advocacy purposes

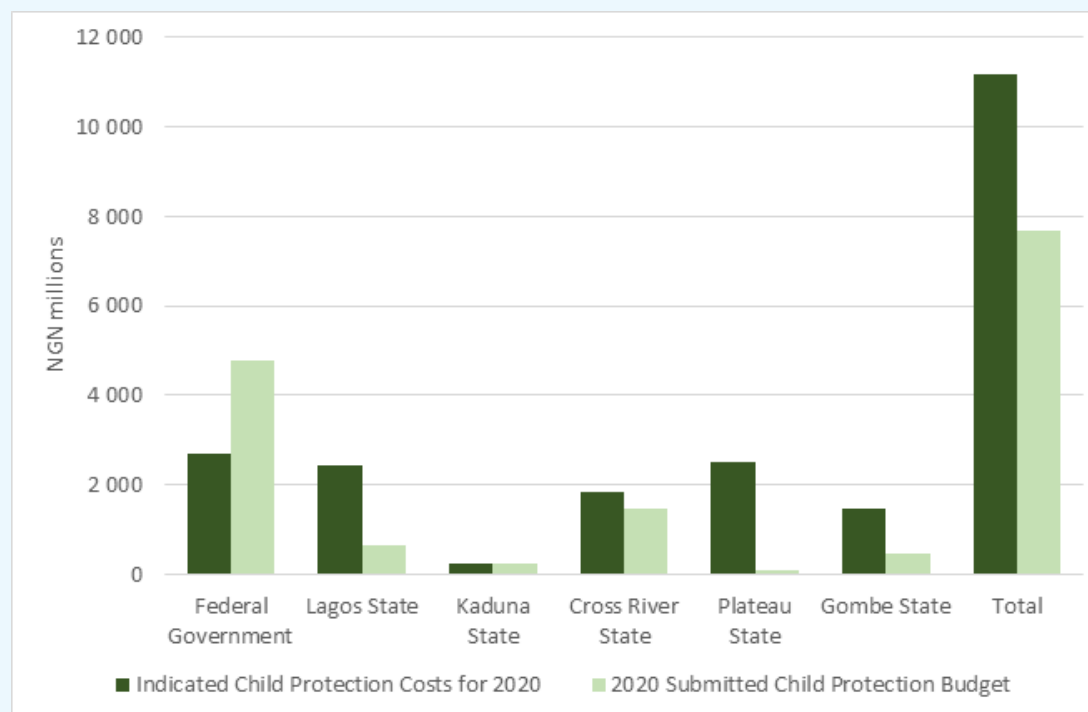
In July 2019, UNICEF Nigeria extended the above contract to provide further advocacy for improved budgeting for child protection services. Specifically, Cornerstone was contracted to provide technical and advocacy support for increased budgets for child protection; to support reforms to the budgeting environment in Nigeria so as to allow child protection to receive requisite priority in the budget process; and to create an enabling environment for submitted budgets for child protection to be approved and for funds to subsequently be released in a timely and full manner. This project was completed in mid-2020, and the key outputs were:

- Consultation mission and bilateral meetings to provide technical support for taking costs from the updated Child Protection Costing Model into MDAs' 2020 budget submissions
- Development of child protection budgeting advocacy materials
- Revision of the child protection budgeting M&E tool for the Federal Government and MDAs in each of the focus states
- Development of advocacy materials and provision of technical support to advocacy efforts in support of an amendment to the National Chart of Accounts to accommodate a dedicated child protection budget line.

NOTABLE SUCCESSES

The budget advocacy work based on the Costing Model resulted in additional budget allocations being made at Federal level and in three of the five focus states in the 2019 budgets. The second round of budget advocacy work at the end of 2019 resulted in ministries putting forward substantially higher budget asks for child protection in the 2020 budget process.

FIGURE 4: Indicated Child Protection Costs and Budget Submissions in Nigeria, 2020



Source: Barberton and Halvey, 2020

Indeed, the total child protection budget submissions made across the Federal Government and the five focus states for 2020 amounted to NGN 7.665 billion. Encouragingly, the budgeted amounts were closely aligned with the indicative costs for achieving a minimum package of preventive and responsive child protection services as identified in the aforementioned costing analysis. This suggests that Federal- and state-level governments in Nigeria are not only committed to improving child protection service provision, but are also willing to allocate the requisite budgets to ensure that such service provision is readily achieved. However, these gains were largely lost due to the advent of Covid-19, as well as the shift of the PF4C work in child protection from the child protection section to the social policy section within the country office.

A key activity within this project was to develop advocacy materials and provide technical support to advocacy efforts regarding such an amendment to the National Chart of Accounts. Cornerstone assisted with the development of a briefing document that was presented, among other instances, at a high-level meeting with the Federal Ministry of Women Affairs, Federal Ministry of Finance, the Federal Ministry of Budget and National Planning and the Office of the Accountant General. In addition to this briefing document, Cornerstone developed a two-page flyer that was the chief advocacy tool for the inclusion of a child protection budget line in the National Chart of Accounts during this and other meetings. This flyer is included in Annexure G.

Through the work of UNICEF Nigeria, in conjunction with Save The Children, it was announced in February 2020 that the Federal Government of Nigeria has decided to create a dedicated budget line for child protection services in the country's National Chart of Accounts³⁵. This is a significant boon for child protection budgeting and, ultimately, child protection service delivery in Nigeria going forward.

8

LESSONS LEARNED REGARDING THE USE OF PF4C IN CHILD PROTECTION

Based on the results of the survey and the case studies, the following lessons emerge regarding the use of PF4C in children protection:

1. CHILD PROTECTION NEEDS TO BE

CLEARLY DEFINED – Child protection is diverse and complex. As a result, there is a lack of consensus regarding what child protection encompasses, and how to describe its constituent parts. This lack of conceptual clarity undermines the consistent application of PF4C tools within the sector, and hinders effective advocacy, specifically in budget processes. Budget asks need to be specific, indicating why the funds are required, which part of the system will manage them, how they will be used, who will be the beneficiaries, etc.

This is critical to the effective application of PF4C within child protection, as it will lay the foundation for visioning, planning, costing, budgeting, analysing expenditure and gathering data. It will also build better understanding of the sector among politicians, ministry of finance officials and other role-players, with the result that motivating for higher allocations in the budget process will become a little easier.

There is a need for generally applicable definitions of:

- the elements of a national child protection system;
- the continuum of child protection services; and
- the child protection workforce, and its relationship to social welfare services, as well as to allied sectors such as education, health, social protection, justice, policing, etc.

2. HAVE A THOROUGH UNDERSTANDING OF THE COUNTRY'S PUBLIC FINANCE SYSTEMS AND PROCESSES

– It is key to attain a thorough understanding of the government's institutional and funding arrangements for child protection as the first step to developing a PF4C strategy for child protection.

Generally, when doing PF4C analyses, researchers need a good understanding of public finance management principles and the policy space. They need to be able to adapt and revise PF4C methods to the country context, as well as to the specific needs of the project. Researchers should also ensure that the PF4C outputs are aligned with country-specific budget 'nomenclature, the chart of accounts, the budget formats and the budget structures', so that they may be easily used and fully applicable in the country. An initial scoping phase during which the relevant public finance systems are mapped can be very useful in informing the project design and project implementation plan.

Two examples highlight the importance of this 'thorough understanding'. While Indonesia has child protection legislation, it does not have the regulations needed to enable local governments to make allocations to child protection. This apparently 'minor regulatory issue' is a significant bottleneck to mobilizing the funding of programmes. Similarly, in Nigeria, there was a perception among line ministries that there needed to be a 'budget line' for child protection before they could budget for it. After engaging with the Ministry of Finance on the issue, it was established that this was a misunderstanding, and ministries were free to create the appropriate budget programmes for child protection and budget for it like they would any other programme.

3. A LONG-TERM PF4C STRATEGY FOR CHILD PROTECTION IS KEY

– It needs to be recognized that reforming public finance management systems, building capacity and persuading governments to properly fund child protection can take a long time. To ensure a systematic approach is maintained over time and across staff rotations, a long-term, multi-sectoral PF4C strategy for child protection is needed. This long-term PF4C strategy should reflect the involvement of different sections and incorporate or require the development of a separate advocacy strategy.

The development of a PF4C strategy should be preceded by a PF4C situation analysis or systems mapping that sets out the key public finance management arrangements in the country, the role-players, the budget process and the flow of funds to services; and which identifies the key bottlenecks and priorities for reform. Building on this information foundation, the PF4C strategy should set out a responsive plan for the sequential use of PF4C analyses and advocacy interventions aimed at strengthening public finance management, improving the use of available resources and mobilizing additional resources in support of building effective service delivery systems and scaling-up services.

4. DEVELOP ADVOCACY STRATEGIES THAT TARGET KEY DECISION-MAKERS

– The aim of PF4C work is to influence government decision-making regarding public finance management arrangements and the allocation and use of public funds so as to strengthen child protection systems and facilitate the scale-up of programmes. It is therefore important to invest a significant amount of time reaching out to and meeting with key decision-makers within the Ministry of Finance, line ministries and agencies. UNICEF is well-positioned to facilitate such meetings, but it is important to go into them with appropriate, good quality information and suitable advocacy materials.

Quite often, officials in line ministries are subject experts with limited technical knowledge of public finance management and budget processes. In such circumstances, investing in building capacity and providing technical support in preparing budget submissions can make a significant difference.

An advocacy strategy should guide these engagements and capacity building initiatives. The advocacy strategy needs to be aligned to the political cycle. When a new government is elected, there are new parliamentarians, new ministers and, in many countries, new senior officials. This needs to be reflected in UNICEF's advocacy activities, which need to ensure that these new role-players are sensitized to the issues of child protection and its funding requirements.

- 5. WORKING WITH THE MINISTRY OF FINANCE ON PF4C STUDIES IS KEY** – It is important to work closely with officials in the Ministry of Finance (and the Ministry of Planning, if separate) to build their understanding of child protection issues, of the cost of issues like VAC, etc. to the economy and to other government services – particularly health and education – and of the methodology used to cost child protection services. This goes a long way to ensure that such officials are able to support budget bids for child protection because they understand the issue.
- 6. NEED TO CO-ORDINATE CHILD PROTECTION BUDGETS ACROSS VARIOUS MINISTRIES AND LEVELS OF GOVERNMENT** – In most countries, many line ministries, and sometimes different levels of government, are involved in delivering child protection services – and together they make up the child protection system. Very often, doing PF4C studies in child protection highlights how scattered child protection is across sectors, levels of government and even departments within the relevant ministry.

This is important, as it highlights the need to define roles clearly and synchronize efforts to build up the individual components of the system so as to ensure a balanced overall system, as well as the need for multi-agency coordination in the budget process. In Nigeria, the introduction of the dedicated child protection expenditure line within the National Chart of Accounts is aimed at tagging child protection-related expenditures so as to facilitate and formalize co-ordination in child protection budgeting processes across federal and state-level MDAs.

Where sub-national governments are responsible for child protection, PF4C work needs to respond to the specific challenges faced in terms of planning, budgeting, spending and coordination at this level.

- 7. SEQUENCING OF THE USE OF PF4C TOOLS IS IMPORTANT** – One of the key successes of the various PF4C interventions for child protection in Nigeria has been the logical sequencing, which has built a strong evidence base for improved child protection budgets. The VAC survey highlighted the extent of the child protection problem in Nigeria, while the economic burden study illustrated a clear economic cost of VAC to the country. Then the financial benchmark study was conducted, which highlighted the low levels of expenditure currently dedicated to child protection services; from here, the costing and budgeting analyses and advocacy efforts highlighted the relatively small increases in budget allocations that would be required to greatly improve the problems identified in the initial studies. These studies have developed an information base that has informed subsequent PF4C work, particularly around budget advocacy.

Others have started with a budget analysis, an expenditure benchmarking or putting in place expenditure tracking mechanisms.

Logically, it would seem that a good place to start PF4C work is to undertake a situation analysis of the child protection space, covering the prevalence of child protection issues, availability of services and the main role-players. This should be followed by a systems mapping of child protection services and a gap analysis, as well as commissioned prevalence surveys to document the extent of child protection issues such as VAC, child marriage, FGM/C, etc. according to country context. All these studies are key to building a foundation for future PF4C work.

The next step would be to develop a PF4C strategy for child protection, which sets out a plan for the sequential use of PF4C interventions so as to maximize their usefulness and potential impact.

- 8. COST POLICY AND LEGISLATION WHILE STILL IN DRAFT FORM** – Very often, policy and legislation is only costed once adopted; this is good. However, it is better to cost child protection policy and legislation while it is still in draft form because (a) the costing can contribute to discussions, and help shape the policy/legislation itself, and (b) when drafting a policy/law role-players are ‘paying attention’, which provides a good opportunity to advocate for increased budgets.

- 9. DEVELOPMENT OF LOCAL CAPACITIES IS IMPORTANT TO IMPROVING BUDGET ADVOCACY** – A large measure of the success of the Nigeria budget advocacy project can be attributed to having a capacity building strategy that combined formal training workshops with in-person coaching of officials by national consultants and local subject experts working ministry by ministry during the budget preparation and submission process. Similarly, the success of UNICEF Mongolia’s costing was largely due to having a good local consultant responsible for the work.

- 10. INTRODUCTORY TRAINING ON PF4C METHODS IS AN IMPORTANT ADVOCACY OPPORTUNITY** – In India, Indonesia, Mongolia, Malawi and Nigeria, it was evident that those government officials who had participated in the introductory training on the costing of child protection services took to heart many of the training messages regarding the importance of child protection and the need to budget adequately for it. This resulted in greater commitment to participating meaningfully in the costing exercises and developing better quality budget proposals.

- 11. PAY ATTENTION TO GETTING BUDGETS RELEASED FOR SPENDING** – In certain countries, funds may be allocated to budgets, but this does not mean they are available for spending, as there is a separate process for managing the in-year release of funds for spending. Child protection is often not seen as a priority in this release process. This highlights the need to have a thorough understanding of a country’s budget and expenditure management processes, as in most cases, different officials within the Ministry of Finance manage the budget and release processes. This points to the need for targeted advocacy to ensure budgets for child protection are prioritized in the release of funds for spending. It also highlights the general importance of budget transparency and expenditure tracking.

12. PHASING-IN LARGE NEW ALLOCATIONS TO CHILD

PROTECTION – If a government wants to allocate substantial additional resources to the child protection sector, it should phase-in the increased funding over a number of years, probably three years at least. This allows the relevant ministry and other entities in the sector time to develop coherent plans and set up the systems, processes and services required to spend the additional budgets meaningfully, as well as put in place monitoring mechanisms to measure whether the funds are delivering results both in terms of outputs and outcomes³⁶.

CASE STUDY 8 - UNICEF PERU



Since 2014, the Monitoring Group on Children and Adolescents Spending³⁷ has published an annual analysis of the extended public expenditure on children and adolescents. This analysis, referred to as the GPNNA study, covers all expenditures related to the rights of the child, and has revealed that about 1% of expenditures are allocated to child protection. The UNICEF country office has been able to use this as evidence of the low levels of expenditure on child protection by the Government of Peru.

In 2018 and 2019, UNICEF Innocenti, in collaboration with Oxford Policy Management, hosted two five-day workshops. These are part of a broader training mandate to educate programme sections on public finance issues. Before the courses were offered, officials from the Social Policy Area participated in online courses.

Every year from 2013 to 2019, the LACRO regional office convened a seminar on investments in children. UNICEF staff from the social policy sections, as well as officials from ministries of Finance and other public entities of countries in the region, are invited to attend the workshops. During these seminars, participants share methodologies and public finance analyses on children and exchange knowledge and experiences between UNICEF offices and public finance officials.

Over the last decade, the Government of Peru has restructured the budgets that included funding for children protection programmes, including a budget programme specifically for children without parental care. The GPNNA was instrumental in identifying the need for the restructuring and the budget programmes required. This restructuring supports analyses of expenditures, whether these are achieving objectives and the internal logic of programmes, which are key focus areas of UNICEF with regards to child protection.

USE OF PF4C WITHIN CHILD PROTECTION

1. Tracking of Child Protection Expenditures

In 2020, UNICEF and the Ministry of Women and Vulnerable Population, with the support of the Monitoring Group on Children and Adolescents Spending, commissioned a study to track investment in child protection and at the same time explore new funding opportunities for child protection strategies in selected budget programmes.

The analysis has three distinct levels:

- Analysis of the data to quantify the expenditures on child protection. This phase identifies which levels of government are allocating budgets on child protection; where the funds are being spent geographically; what types of activities and services funds are being spent on, and when during the year the funds are spent (this is important to assess how well planned the expenditures are).

- The link between expenditures and results achieved: this phase is establishing the link between expenditures and programme impacts.
- Analysis of the internal logic of the programmes. Where the analysis shows there is no, or a very small, link between expenditures and results, the internal logic of the programmes has been analysed to assess why they are not making an impact and what changes need to be made to the scope of the programmes and how they were implemented.

NOTABLE SUCCESSES

In the survey, UNICEF Peru indicates that its budget advocacy efforts have not met with the success expected, as the government has not increased its budget allocations to child protection specifically. However, it was also noted that the government has increased the budget for programmes dealing with violence.

Nevertheless, a significant success has been getting the government to review the logical framework and the structure of budget programmes that deal with child protection. As noted, this has laid the foundation for linking expenditures to results.

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ANNEXURES

Annexure A: List of people interviewed

The following UNICEF staff were interviewed for the purposes of this paper:

Name	Position	Region
Benjamin Kakule Sivasima	Social Policy Specialist	WCARO
Juan Bester	Social Policy Specialist	WCARO
Aaron Greenberg	Senior Regional Advisor	ECARO
Bob Muchabaiwa	Social Policy and Economics Specialist	ESARO
Mona Aika	Child Protection Specialist	ESARO
Stephen Blight	Senior Advisor for Child Protection	UNICEF HQ
Aniruddha Kulkarni	Child Protection Specialist	UNICEF HQ
Joseph Mbirizi	Monitoring and Evaluation Specialist	UNICEF HQ
Rachel Harvey	Regional Adviser Child Protection	EAPRO
Tamara Tutnjevic Gorman	Senior Policy Adviser - Ending VAC	World Vision International
Jennifer Asman	Policy Specialist, Public Finance	UNICEF HQ
Joanne Bosworth	Chief, Public Finance and Local Governance	UNICEF HQ
Carlos Javier Aguilar	Child Protection Regional Advisor	MENA
Monica Rubio	Regional Adviser	LACRO
Maria Elena Ubeda	Regional Adviser	LACRO
Diego Pemintel	Social Policy Specialist	Bolivia
Virginia Pérez	Chief Child Protection	Bolivia
Tannistha Datta	Child Protection Specialist	India

Name	Position	Region
Van Chi Pham	Child Protection Specialist	India
Ali Aulia Ramly	Child Protection Specialist	India
Amelia Tristiana	Child Protection Specialist	Indonesia
Milen Kidane	Child Protection Specialist	Indonesia
Dulum		Indonesia
Alessandro Ramella Pezza	Social Policy and Economic Specialist	Malawi
Veronica Avati	Child Protection Specialist	Malawi
Kelvin Tapiwa Mutambirwa	PF4C Fiscal Analyst	Malawi
Catalina Gomez	Chief of Social Policy	Mexico
Dora Giusti	Chief Child Protection	Mexico
Gerardo Escaroz	Social Policy Specialist	Mexico
Esther Ruiz	Regional Protection Specialist	Mexico
Amaraa Dorjsambuu	Child Protection Specialist	Mongolia
Enkhnasan Nasan-Ulzii	Chief Social Policy	Mongolia
Faizat Badmus-Busari	Social Protection Specialist	Nigeria
Nkiru Maduechesi	Child Protection Specialist	Nigeria
Temilade Aromolaran	Social Policy Specialist	Nigeria
Amandine Renee Bollinger	HIV Specialist	Nigeria
Yoko Wada	Child Protection Specialist	Peru
Kendra Gregson	Regional Child Protection Advisor	Peru
Carlos Calderon Seminario	Social Policy Officer	Peru
Ana Maria Guemez	Social Policy Specialist	Peru
Mariana Muzzi	Chief Child Protection	Peru

Annexure B: List of UNICEF country offices surveyed

A survey tool was developed to gather information from country offices on their use of PF4C in child protection. The survey tool was distributed to 30 UNICEF country offices, via the respective UNICEF regional offices, in January 2021, with instructions that it should be completed by staff from both the child protection and social policy sections, working together. The Child Protection Section at UNICEF NYHQ selected the countries based on their previous work on PF4C within child protection, and to ensure a reasonable spread across regions. Responses were received from 29 country offices.

Region/Country Office	Responded	Region/Country Office	Responded	Region/Country Office	Responded
WCARO	4/5	ROSA	5/5	ESARO	5/5
Benin	Yes	Sri Lanka	Yes	Ethiopia	Yes
Chad	Yes	Afghanistan	Yes	Kenya	Yes
Mauritania	No	Pakistan	Yes	Lesotho	Yes
Nigeria	Yes	India	Yes	South Africa	Yes
Ghana	Yes	Ghana	Yes	Malawi	Yes
ECARO	3/3	EAPRO	5/5	MENA	2/2
Bulgaria	Yes	Vietnam	Yes	Lebanon	Yes
Georgia	Yes	Myanmar	Yes	Egypt	Yes
Romania	Yes	Indonesia	Yes		
LACRO	5/5	Thailand	Yes		
Argentina	Yes	Mongolia	Yes		
Bolivia	Yes				
El Salvador	Yes				
Mexico	Yes				
Peru	Yes				

Annexure C: Country office survey on the use of PF4C in child protection

<p>UNICEF Survey: The use of PF4C in Child Protection by Country Offices</p> <p>Introduction and description of survey objectives</p> <p>Introduction</p> <p>Survey Objectives</p> <p>We are undertaking this survey to gather data on UNICEF Country Offices' use of Public Finance for Children (PF4C) type analyses and interventions in the child protection space.</p> <p>Data Uses</p> <p>The data collected through this survey will be used in three ways:</p> <ol style="list-style-type: none"> 1. To support a review of the use of PF4C-type analyses and interventions in child protection with a view to identifying lessons and good practices that can be shared among UNICEF Country Offices; 2. To contribute to the incorporation and messaging around PF4C in the drafting of a new UNICEF Child Protection Strategy; and 3. To inform the design and development of a guide on PF4C in child protection. <p>Survey scope</p> <p>This survey focuses on UNICEF Country Offices' use of PF4C-type analyses and interventions within child protection with a view to understanding:</p> <ol style="list-style-type: none"> 1. which types of PF4C analyses and interventions Country Offices have used; 2. whether Country Offices used the different PF4C-types of analyses and / or interventions in a specific sequence, or whether they would recommend a specific sequence; 3. which types of PF4C analysis Country Offices have found most useful, and 4. how Country Offices have used the results of PF4C type analyses to advance their child protection work. <p>Survey Content</p> <p>There are three parts to this survey:</p> <ol style="list-style-type: none"> 1. Background information about the Country Office's capacity for child protection, and specifically the child protection unit's capacity regarding PF4C. 2. Country Office's use of PF4C-type analyses and interventions in child protection. 3. Country Office's forward-looking recommendations regarding the use of PF4C-type analyses and interventions in child protection. 	<p><i>Please note that written responses you provide can be as long (as many characters) as you need.</i></p> <p>Suggestions for Completing the Survey</p> <p>We recommend the Child Protection and Social Policy Units within the Country Office should work together to answer this survey. Please complete the online survey. Open-ended responses can be submitted in any UN language. Please contact Simon Halvey if you have any questions about the survey at simon@cornerstonesa.net.</p>
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1

2

UNICEF Survey: The use of PF4C in Child Protection by Country Offices

Part 1 (of 3) Background information

1. Please provide information about the person completing the online survey for the UNICEF Country Office (in case we have follow up questions about the response).

Name

Title

E-mail address

Country Office

2. Is Child Protection an explicit/named development priority in the current Country Programme Document (CPD)?

☐ Yes

☐ No

3. Is Child Protection an explicit/named output or outcome in the results framework for the current CPD?

☐ Yes

☐ No

4. Has the child protection unit developed a PF4C strategy specifically for child protection?

☐ Yes, the Child Protection unit has developed a PF4C strategy specifically for child protection

☐ No, but child protection is explicitly mentioned in the CO's PF4C strategy

☐ No, but the CO does have a general PF4C strategy

☐ No, the CO does not have a PF4C strategy

5. What steps does the country office need to take to better integrate PF4C work into the Unit's child protection work?

3

6. Are there staff in the Child Protection Unit whose primary role is to work on PF4C?

☐ Yes, there is PF4C capacity in the child protection unit

☐ Not in the Child Protection Unit, but there is PF4C capacity in the Social Policy Unit

☐ There are no staff in either of these units whose primary role is to work on PF4C

4

UNICEF Survey: The use of PF4C in Child Protection by Country Offices

7. How many staff work in the Child Protection Unit?

8. How many staff in the Child Protection Unit work primarily on PF4C issues?

9. How many staff in the Child Protection Unit have attended the Agora Training on PF4C?

10. Does the Child Protection Unit agree with the following statements?

	Agree	Disagree	Do not know
PF4C interventions are integrated in the Country Programme Document	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
PF4C interventions are integrated in the Country Office's M&E framework	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
PF4C interventions are integrated in the Country Office's Child Protection results framework	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The Child Protection Unit does most PF4C work related to child protection itself	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The Child Protection Unit is primarily dependent on the Social Policy Unit for PF4C work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The Child Protection Unit is primarily dependent on consultants for doing PF4C work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The Social Policy Unit does not pay adequate attention to child protection.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

11. Which of the following are obstacles to the Child Protection Unit doing PF4C work? (Select all that apply)

- ☐ A lack of staff within the Child Protection Unit with public finance training / experience
- ☐ A lack of funding for PF4C-type interventions in the Child Protection Unit's budget
- ☐ A poor working relationship with the Social Policy Unit
- ☐ A lack of a clear audience for PF4C outcomes in the Child Protection space
- ☐ A lack of supporting agencies and stakeholders to support PF4C-type interventions in the Child Protection space
- ☐ Child protection is still an emerging field in the country office and we have not yet considered PF4C issues
- ☐ None of the above

Other (please specify)

12. How do you think the Child Protection Unit's capacity to undertake PF4C-type work could be improved?

13. How do you think the working relationship between the Child Protection and Social Policy units can be improved?

14. Since 2015, how much funding (in USD) has the Child Protection Unit spent on PF4C-type analyses on child protection?

2015	<input type="text"/>
2016	<input type="text"/>
2017	<input type="text"/>
2018	<input type="text"/>
2019	<input type="text"/>
2020	<input type="text"/>
2021 Budget	<input type="text"/>

5

6

UNICEF Survey: The use of PF4C in Child Protection by Country Offices

Part 2 Country Office's use of PF4C-type interventions in child protection

15. Since 2015, in which areas of Child Protection work has the CO used PF4C-type interventions?

- ☐ Child protection as a whole
- ☐ Child protection prevention programmes
- ☐ Child protection response programmes
- ☐ Violence Against Children, including sexual violence
- ☐ Child Marriage
- ☐ Adolescent pregnancies
- ☐ Female Genital Mutilation / cutting
- ☐ Child labour
- ☐ Child trafficking
- ☐ Children in contact with the law, including the incarceration of children
- ☐ Alternative care arrangements, including adoption
- ☐ Birth registration
- ☐ Other (please specify)

16. In its PF4C work since 2015, rate the extent to which the Child Protection Unit has emphasised the following types of interventions:

	Low Not done	Moderate emphasis	Strong emphasis
Gathering information on the extent of child protection issues (i.e. the extent of the need for child protection services)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mapping current child protection service delivery systems, stakeholders and role players	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mapping and/or tracking child protection expenditures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Visioning the child protection system	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Costing child protection programmes (existing and/or envisioned programmes)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Budget advocacy - work aimed at increasing funding for child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Putting in place arrangements to facilitate better monitoring of spending on child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

17. From 2014 to present, has the UNICEF Country Office carried out any of the following finance or economic analyses specifically on child protection programmes?

	Indicate the year done or year first done	Who was responsible for the work?
Studies on the economic cost of child protection issues (e.g. economic burden studies, cost of inaction studies, cost of non-intervention studies)	<input type="text"/>	<input type="text"/>
Financial benchmarking of expenditures on child protection	<input type="text"/>	<input type="text"/>
Budget briefs and analyses	<input type="text"/>	<input type="text"/>
Costing the resource requirements to implement child protection services	<input type="text"/>	<input type="text"/>
Economic evaluation of child protection services (e.g. cost-effectiveness analysis; cost-benefit analysis)	<input type="text"/>	<input type="text"/>
A costed implementation plan for rolling out child protection services	<input type="text"/>	<input type="text"/>
Development of a child protection budget advocacy strategy	<input type="text"/>	<input type="text"/>

Other (please specify)

18. From 2014 to present, has the UNICEF Country Office carried out any of the following analyses specifically on child protection programmes?

	Indicate the year done or year first done	Who was responsible for the work?
Child protection issue prevalence surveys (e.g. VAC surveys, but not general MICs and KAP surveys)	<input type="text"/>	<input type="text"/>
Situational analyses of child protection issues	<input type="text"/>	<input type="text"/>
Systems mapping for child protection	<input type="text"/>	<input type="text"/>

Other (please specify)

19. From 2014 to present, has the UNICEF Country Office carried out any of the following regarding child protection programmes specifically?

	Indicate the year this work started	Who lead this?
Developing a relationship with the MoF	<input type="text"/>	<input type="text"/>
Strengthening the PF4C capabilities of the Ministry responsible for child protection	<input type="text"/>	<input type="text"/>
Linking the Ministry responsible for child protection with the MoF	<input type="text"/>	<input type="text"/>
Other (please specify)		
<input type="text"/>		

20. List up to three PF4C type interventions that were most effective in moving the Child Protection Unit's child protection agenda forward. Please explain how the interventions moved the CP agenda forward.

21. In its PF4C work since 2014, rate the nature of the Child Protection Unit's working relationship with the following role-players

	No relationship	Poor relationship	Reasonable relationship	Good relationship
Line ministry responsible for child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Education	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Health	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Justice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Finance (or equivalent)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The World Bank	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The International Labour Organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Save the Children	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Local NGOs in the child protection space	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (please specify)				
<input type="text"/>				

9

22. To what extent do you agree with the following statements with regards to the outputs of PF4C-type analyses?

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Generally, PF4C outputs are too technical to be useful	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The PF4C outputs were relevant to the Child Protection Unit's work and helped move the agenda forward	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The outputs were incorporated into CP awareness raising materials and policy advocacy activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The outputs were used to support CP budget advocacy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

23. How does the Child Protection Unit typically share the outputs of PF4C-type analyses?

	Never	Seldom	Frequently	Always
Publish on CO website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Publish in hard copy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Develop user-friendly advocacy materials	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Share results with local news media	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Share results at a workshop with key role-players	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Present to the line ministry responsible for child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Present to the Ministry of Finance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Present to the relevant Parliamentary committee/s	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (please specify, including local government)				
<input type="text"/>				

24. How successful has the Child Protection Unit's work on PF4C been in mobilising additional government budgets for child protection?

☐ Not successful - government has not allocated any additional budgets for child protection

☐ Partially successful - government has allocated some additional budgets to certain child protection programmes

☐ Very successful - government has substantially increased budgets for child protection programmes

25. If you indicated you achieved successes in the previous question, please describe them.

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UNICEF Survey: The use of PF4C in Child Protection by Country Offices

Part 3 Reflections and Recommendations

26. Over the next five years (until end 2025) does the UNICEF Country Office plan to undertake any of the following interventions regarding child protection programmes?

	Not needed	Needed, but no plans to implement	Planned intervention
Child protection issue prevalence surveys (e.g. VAC surveys, but not general MICs and KAP surveys)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Situational analyses of child protection issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Studies on the economic cost of child protection issues (e.g. economic burden studies, cost of inaction studies, cost of non-intervention studies)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Financial benchmarking of expenditures on child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Systems mapping for child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Budget briefs and analyses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Costing of the resource requirements to implement child protection services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Economic evaluation of child protection services (e.g. cost-effectiveness analysis; cost-benefit analysis)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A costed implementation plan for rolling out child protection services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Developing a relationship with the MoF	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Strengthening the PF4C capabilities of the Ministry responsible for child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Linking the Ministry responsible for child protection with the MoF	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Development of a child protection budget advocacy strategy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (please specify)

27. Describe the three most important PF4C type interventions that your Country Office has not yet implemented that you view as being priority actions for moving the Child Protection Unit's child protection agenda forward. Please explain how the intervention will help moving the CP agenda forward.

28. Rate how important relationships with the following role-players are for moving the Child Protection Unit's child protection agenda forward

	Not important	Somewhat important	Moderately important	Critically important
Line ministry responsible for child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Education	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Health	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Justice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ministry of Finance (or equivalent)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The World Bank	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The International Labour Organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Save the Children	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Local NGOs in the child protection space	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (please specify)

29. Which of the following are obstacles to the effective implementation of PF4C-type interventions by the Child Protection unit?

	Not an obstacle	Somewhat of an obstacle	Significant obstacle
PF4C is not a priority for the Child Protection Unit at the present time	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
UNICEF has not provided staff with sufficient training to engage with PF4C issues effectively	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Lack of a staff member with PF4C relevant training and experience within the Child Protection Unit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Funding for commissioning consultants to conduct PF4C work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
No coherent PF4C intervention strategy has been developed for child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no scope to undertake PF4C interventions, because PF4C does not feature in Child Protection programming documents	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The PF4C Framework document does not provide sufficient guidance on the use of PF4C tools within child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The Social Protection Unit is focused on their own agenda, and so does not provide adequate support on PF4C issues to child protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is little incentive to focus on PF4C because it is not a deliverable in staff contracts	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is little incentive to focus on PF4C because it does not feature as a KPI in the country office M&E framework	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The government is resistant to external interventions in the budget process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Annexure D: The child protection system in India³⁸

To gain an understanding of the functioning and institutional arrangements for the child protection system in India, a range of documents and reports provided by UNICEF India's Child Protection Specialist (Systems) was reviewed.

Reviewing these documents highlighted the current institutional arrangements for child protection set out in the central government legislation, and the extent to which these arrangements have been rolled-out by states.

India has an extensive body of legislation and other instruments in place related to children protection. This includes:

→ Juvenile justice legislation:

- The Juvenile Justice (Care and Protection of Children) Act, 2015

→ Rights of the Child

- Concluding Observations of the Committee on the Rights of the Child
- The Commissions for Protection of Child Rights Act, 2005

→ Child Trafficking:

- Proposed Amendments to the Immoral Traffic Prevention Act 1956

→ Protection of Children from Sexual Offences

- Protection of Children from Sexual Offences Bill, 2011
- Amendment to the Protection of Children from Sexual Offences Act, 2012
- The Gazette of India dated 09-11-2012 regarding coming into force of the Protection of the Children from Sexual Offences Act, 2012

- The Protection of Children from Sexual Offences Rules, 2012
- The Protection of Children from Sexual Offences Act, 2012
- Model Guidelines Under Protection of Children from Sexual Offences POCSO ACT, 2012

The primary challenge lies with the implementation of this legislation. The National Ministry of Women and Child Development (MWCD) plays a lead role with regards to translating the legislation into programmes, with state governments responsible for implementation. The primary instrument is Integrated Child Protection Scheme (ICPS).

The ICPS brings together multiple existing child protection schemes of the Ministry under one comprehensive umbrella, and integrates additional interventions for protecting children and preventing harm. The MWCD is implementing the ICPS through its Child Welfare Bureau. It is implemented as a government–civil society partnership under the overarching direction and responsibility of the central and state governments. The Ministry has primary responsibility for the development and funding of the scheme, while the state governments are responsible for planning and implementing the scheme.

The following figure on the following page illustrates the structure of the ICPS:

FIGURE 4 Administrative structure of the Integrated Child Protection Scheme (ICPS)

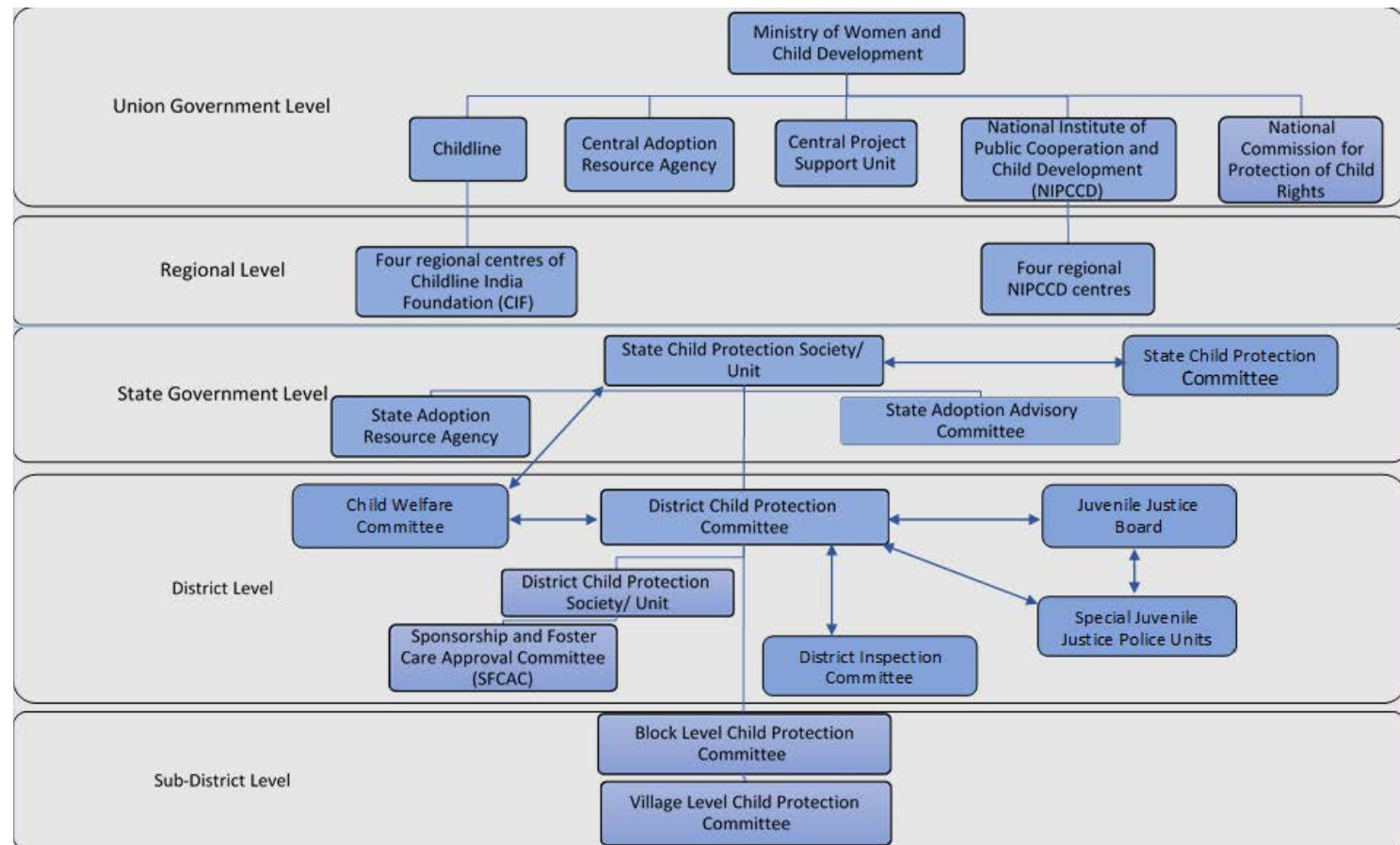


Diagram drawn by Nidhi Parekh (2017)

Prior to the ICPS, several child protection mechanisms existed that primarily stemmed from the provisions under the Juvenile Justice (Care and Protection of Children) Act, 2000 and the National Plan of Action for Children 2005. These comprised several programmes and schemes implemented by different ministries and departments, some of which are listed below. The ICPS aims to integrate these services while retaining their key components.

➔ Integrated Programme for Street Children and Juvenile Justice

- A Programme for Juvenile Justice for children in need of care and protection and children in conflict with the law. The GoI provides financial assistance to the state governments for the establishment and maintenance of various homes, salary of staff, food, clothing, etc. for children in need of care and protection and juveniles in conflict with law. Financial assistance is based on proposals submitted by states on a cost-sharing basis, which may vary from proposal to proposal³⁹.
- An Integrated Programme for Street Children without homes and family ties. Under the scheme, NGOs are supported to run 24-hour shelters and provide food, clothing, shelter, non-formal education, recreation, counselling, guidance and referral services for children. The other components of the scheme include enrolment in schools, vocational training, occupational placement, mobilizing preventive health services and reducing the incidents of drug and substance abuse, HIV/AIDS, etc.

- ➔ Scheme for Assistance to Homes for Children (Shishu Greha) and to Promote In-Country Adoption for care and protection of orphans/abandoned/destitute infants or children up to 6 years and promote their in-country adoption.
- ➔ Scheme for Working Children in Need of Care and Protection for children kept as domestic child labour, working at roadside dhabas, mechanic shops, etc. The scheme provides for bridging education and vocational training, medicine, food, recreation/sports equipment, etc.
- ➔ Pilot Project to Combat the Trafficking of Women and Children for Commercial Sexual Exploitation in source and destination areas for providing care and protection to trafficked and sexually abused women and children. Components of the scheme include networking with law enforcement agencies, rescue operation, temporary shelter for the victims, repatriation to hometown and legal services, etc.
- ➔ Central Adoption Resource Agency (CARA) is an autonomous body under the MWCD to promote in-country adoption and regulate inter-country adoption. CARA also helps both Indian and foreign agencies involved in adoption of Indian children to function within a regulated framework, so that such children are adopted legally through recognized agencies and no exploitation takes place.

Initially, the ICPS was a centrally sponsored scheme with the central government providing 40% of the budgeted costs, and the state governments the remaining 60%. However, in the General Budget 2015-16, it was among the 31 schemes chosen to be fully supported by the GoI. However, whether this has actually happened in practice is not clear.

FIGURE 5 Flow of ICPS funds

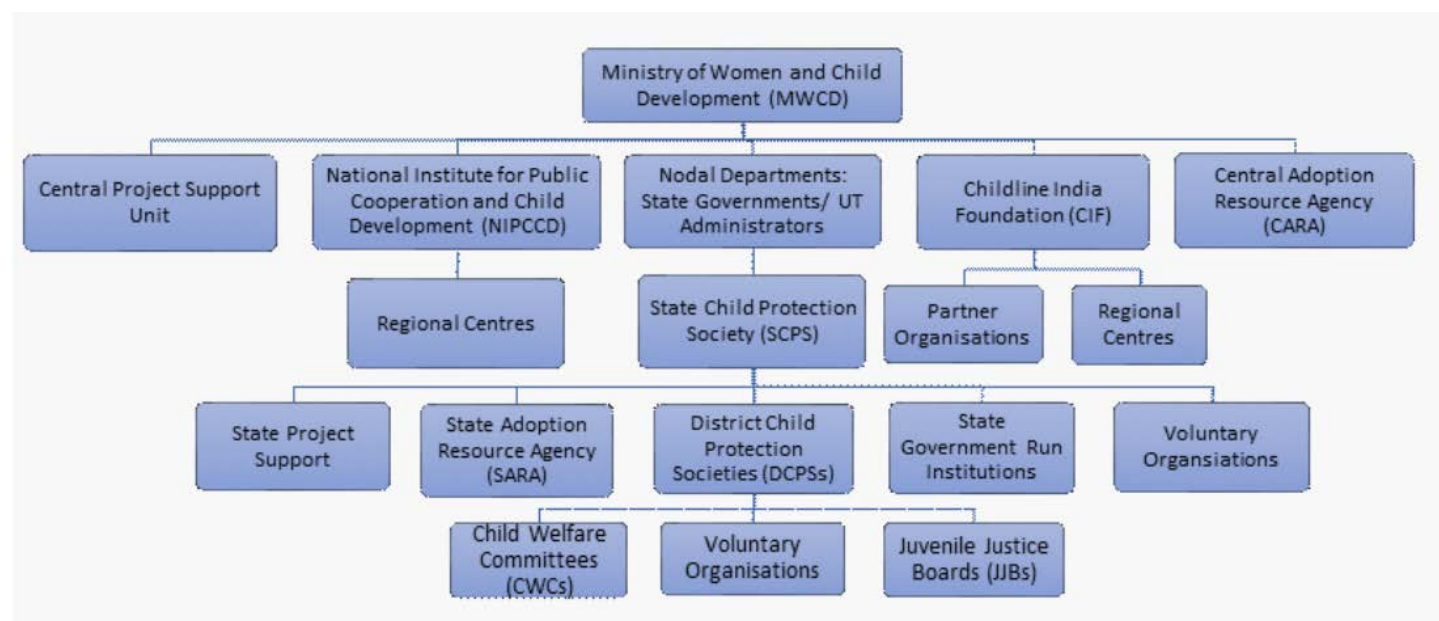


Diagram drawn by Nidhi Parekh (2017)

Budget details for the ICPS can be found in the Expenditure Budget Statement on MWCD's website or Statement No. 22 [Budget Statement related to the Welfare of Children] of the Expenditure Budget Vol. I. The latter was introduced in 2008 by the Ministry of Finance.

Line items in MWCD's budget:

➔ Autonomous Bodies:

- Central Adoption Resource Agency (CARA)
 - National Commission for Protection of Child Rights (NCPCR).

➔ Transfers to States/UTs:

- Centrally Sponsored Schemes
- Integrated Child Development Services
 - Child Protection Scheme

The different reports also highlighted the challenges faced by implementing child protection services in India, which include lack of data on children in need of care and protection, difficulty coordinating services across different government levels and authorities, funding and human capacity constraints, poor infrastructure, and service gaps. Some of recent developments in the institutional environment are particularly important for this project

- Introduction of new legislation relating to child protection (since 2015) that is more ambitious in its scope than previously;
- The shift in the proportion of untied funding flowing to the states following the acceptance of the 14th Finance Commission Report;
- The restructuring of the ICPS following the recommendations of the 14th Finance Commission Report and the new funding arrangements put in place;
- The greater emphasis being placed on the role of the states in the development and implementation of child protection initiatives.
- The impact of replacing the Juvenile Justice (Care and Protection of Children) Act 2000 with an updated 2015 version under which juveniles in conflict with law in the age group of 16-18, involved in heinous offences, can be tried as adults.

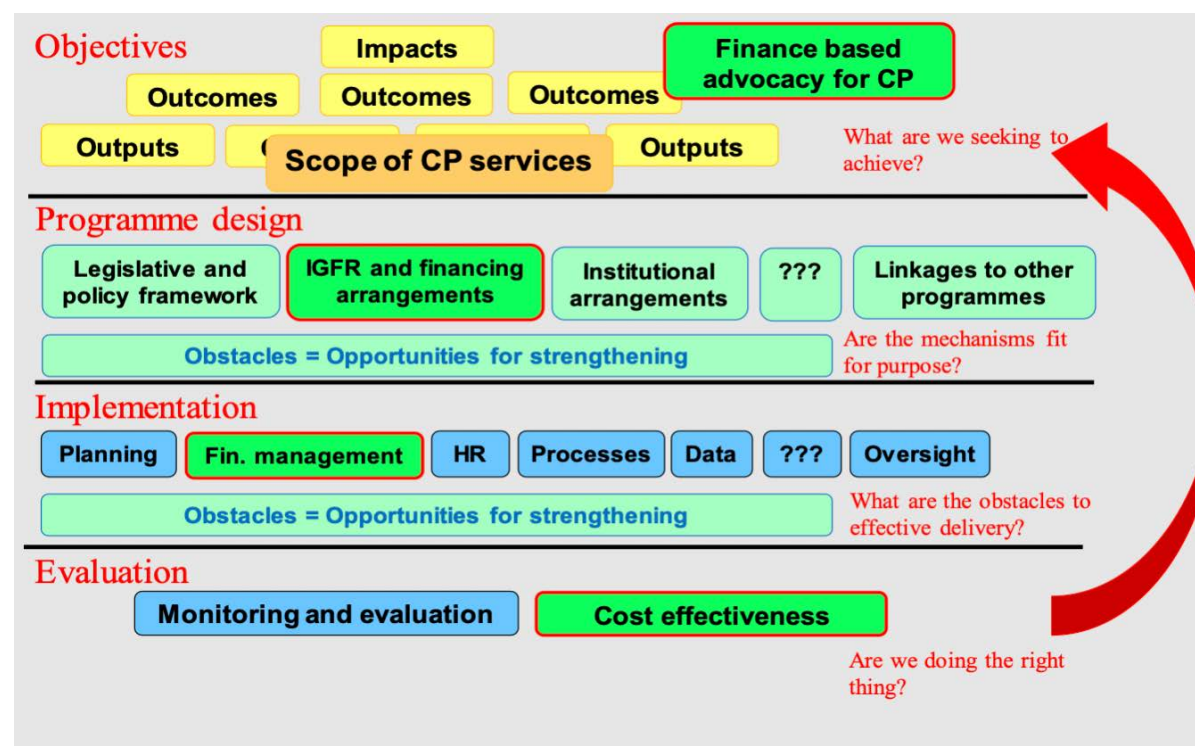
There is a need to review the scope of the ICPS in light of the above developments. Further, most analysis does not consider child protection measures outside of the ICPS, such as through the health or education budgets. It would be useful to holistically review child protection services in India to include components that fall outside of the ICPS framework.

The document review provided important information and insights on the functioning of the current child protection institutional arrangement and processes. These informed the discussions with stakeholders conducted during the scoping mission, and played an important role in informing the proposed way forward presented below.

Annexure E: Framework for PF4C studies in child protection³⁹

Based on the information set out in section 3 above, particularly the conversation with Vani Sethi, the following figure highlights the different areas where finance-related research and advocacy would be useful in improving the implementation of child protection services.

FIGURE 6 Framework for thinking where finance studies advocacy would be useful



Note that there is a need for finance-related studies at each of the levels. Using the above framework, the following paragraphs propose specific studies that might be considered:

1. Finance-based advocacy for child protection

- **Defining the scope of child protection services** – to facilitate any finance-related work on child protection it is necessary to define the parameters of the services that constitute child protection. It is proposed that the concepts of ‘core child protection services’ and ‘child protection-sensitive services’ would assist our understanding in this process.
- **Cost of inaction/non-intervention** – these studies may be required in certain states where politicians need to be convinced of the need for child protection services. Rather than trying to develop comprehensive estimates of the cost of inaction for a state or for India as a whole, it may be useful to prepare a number of case studies.
- **Budget/expenditure benchmarking** – international budget benchmarking has little practical value and carries little persuasive value to politicians. Countries are very different, and the child protection problems they deal with similarly vary widely. However, it would be useful to carry out state-level budget benchmarking studies, or even compare expenditures and results across districts.
- **Current budgets/allocations/expenditures** – there is a need to have a thorough understanding of the current situation with regards to budgets, allocations and expenditures at both the GOI and the state levels. This information will assist in understanding whether the obstacles relate to funding or implementation.
- **Identifying and promoting good practice** – there is a need to collect costs information across voluntary and government-run institutions to identify good practices, and then promote these good practices for up-scaling services or costing full implementation.

2. Intergovernmental Fiscal Relations (IGFR) and financing arrangements

Finance studies related to the design of the child protection initiatives need to cover GoI schemes such as the ICPS and state-level programmes, and the relationship between the two.

a) Intergovernmental Fiscal Relations

- ➔ **Response of budgets to the 14th FC** – there is a need for ongoing research on how the changes introduced by the 14th FC have impacted the financing of child protection services at both the GoI and state levels. A key question is whether state governments are giving greater priority to funding child protection services, and how this is changing over time?
- ➔ **Design of the framework for Centrally Sponsored Schemes (CSS)** – following the 14th FC, the IGFR system is in a state of flux: major changes were initiated, and many of them still need to be completed. As a result, a major opportunity exists to influence the design of key aspects of the IGFR system, particularly in the area of the Centrally Sponsored Schemes. Currently, there is no overarching policy guiding the design, use and management of Centrally Sponsored Schemes by GoI ministries. Consequently, many of these CSS grants are poorly designed, resulting in inequitable allocations and poor spending. There is a need for a study that would aim to propose a framework for the design and management of all CSS grants to states. Such a framework would set design parameters for the structuring and management of CSS grants. A good overarching framework would impact on the design of the ICPS and future CSS grants for child protection services. However, the impact would be far wider as well.
- ➔ **Design of the ICPS** – the design of the ICPS scheme needs to be re-examined. Specific finance-related issues include:
 - The structure of the scheme and the related services, as well as how states are adding to or adopting innovative approaches within the framework provided by the ICPS.
 - The allocations for the services and whether they are adequate. This would require a costing of the ICPS programmes – if the programme design is fixed.
 - Costing of the ICPS contribution requirements (e.g. 60/40).
- ➔ **Disbursement mechanisms** – research is required to describe the existing disbursement mechanisms of the FC allocations and the CSS grants, to identify obstacles and make proposals for simplification and streamlining.

b) State-level planning and budgeting

- ➔ **Design of child protection policies** – are states taking a lead in designing child protection policies, or are they allowing the presence of the ICPS to set the agenda? If states are putting forward child protection policies, there is a need to:
 - cost the fiscal affordability of such policies, and
 - explore policy options and trade-offs with existing programmes that may be redundant or ineffective.
- ➔ **Quality of planning and budgeting** – do the state ministries responsible for the design, planning and budgeting for child protection programmes have the capability to do so well? There may be a need to review such plans/budgets and work with the ministries to strengthen them. This will be particularly important for the rollout/scale-up plans and budgets.
- ➔ **Appropriateness of the budget structure** – existing state and ministry budgets may not show allocations for child protection appropriately. There may be a need to redesign certain parts of the budget structure to reflect such allocations more clearly. This might be required on both the budget and expenditure capturing sides.
- ➔ **Ability to prepare timeous budget bids** – Do the ministries responsible for child protection services plan and budget in a manner aligned to the state-level budget cycle? Is there a need for technical assistance to strengthen this capability?

3. Management and oversight of expenditures

- **Method for allocating budgets to districts** – here the focus is on the methodology and information used by state ministries to allocate available funds to districts, with a view to advising whether the approaches used are equitable and fit for purpose.
- **Transparency of allocations/expenditures**
- **Existence of / opportunities for corruption**

- **Monitoring of expenditure and outputs**
- **Cost of initiatives to improve HR, etc.** – any proposals to improve the implementation of child protection services are likely to require additional funds. These initiatives should be costed to support planning and budgeting for their implementation.

4. Cost-effectiveness analyses

- **Bringing the cost dimension into evaluations** – ideally, pilot programmes should be designed to collect both performance and expenditure data from the outset, so that there is a full set of information available to inform cost-effectiveness analyses.
- **Option analysis to inform priorities** – based on information on the relative effectiveness of different interventions, it would be useful to develop a costing that can inform discussions around options. The idea would be to explore the cost of delivering different initiatives at scale.
- **Unit cost in different locations** – if the available information allows, it would be useful to get an understanding of the unit costs of different child protection services in different locations (districts or states) and why they might differ.

PROPOSED WAY FORWARD

Taking into consideration the above findings, and discussions with the UNICEF Delhi team, it is proposed that the way forward should incorporate the following elements:

➔ Building the capacity of UNICEF India and partners to work on public finance issues

- Training on costing methodology – propose two or three groups of 25 (Delhi and Lucknow, but involving key people from other states).

- Identifying key partners – institutes, universities, NGOs and influential individuals – and entering into formal working relationships with them. The aim would be to agree on a formal division of labour related to the different studies identified above. In some instances, UNICEF might commission particular studies, or work in partnership around particular studies.
- Establishing a broader reference group of people working on issues related to the financing of child protection services.

→ **Define the scope of child protection services**

- As noted above, to facilitate any finance-related work on child protection, it is necessary to define the parameters of the services that constitute child protection. It is proposed that the concepts of 'core child protection services' and 'child protection -sensitive services' would assist our understanding in this process.
- This exercise should involve key stakeholders so as to ensure wide acceptance and usage of the resultant definition of child protection services.

→ **Undertake or facilitate key studies on the finance system related to child protection**

From the list of possible finance-related research outlined in section 4 above, it is proposed that UNICEF should either undertake or facilitate the following studies.

- Design of the CSS grants framework – this probably falls outside the scope of the UNICEF child protection section. However, it represents a key opportunity. It is therefore proposed that the child protection section should seek to work with other sections within UNICEF to ensure that this opportunity is not missed.
- Design of the ICPS and possible obstacles to its effective implementation. As noted above, this would entail looking at:

- the structure of the scheme and the related services, as well as how states are adding to or adopting innovative approaches within the framework provided by the ICPS;
- the allocations for the services and whether they are adequate. This would require a costing of the ICPS programmes – if the programme design is fixed; and
- costing of the ICPS contribution requirements (e.g. 60/40).

- Description of state-level child protection initiatives and associated budgets

→ **A project to cost the DCPUs**

The aim would be to explore whether the current funding is adequate, what the implications of the 60/40 state funding requirements are, and the cost of options to improve the scheme. The aim would be to use the exercise to begin to develop local capacity to carry out costing studies, as well as develop a body of information that can be used for advocacy purposes.

→ **Developing an advocacy strategy that integrates finance issues**

The UNICEF child protection section needs to develop an advocacy strategy for communicating the results of its research with decision-makers. This should involve a range of strategies using a variety of communication mediums including:

- two-page policy briefs;
- three minute Youtube videos illustrating the nature of child protection services;
- site visits and exposure opportunities;
- dialogue processes, etc.

Annexure F: Draft TOR for a PF4C Reference Group

Terms of Reference for a Reference Group on the Public Finance Aspects of Child Protection

Background: In the current global economic environment, most, if not all countries, are experiencing fiscal pressures that require them to pay greater attention to the prioritisation of services in order to ensure cost effective spending and value for money. This impacts particularly on programmes relating to the protection of children, and child protection services particularly, where the ‘pay-back’ for money invested in the services is often not as apparent to policy-makers more familiar with the obvious and more easily quantified returns on investment associated with infrastructure spending, investments in business development and job creation programmes.

Within this context, it is important that those responsible for promoting greater spending on the protection of children and reforms in children’s legislation have a sound understanding of current spending on such services and the envisaged cost of any new obligations. This information is important in arguing in favour of allocations for children related spending programmes. It is also important to be able to demonstrate that good quality costing and planning underpins the proposed scale-up of such programmes.

India has a fairly comprehensive policy and legal framework addressing the rights and protection for children, providing opportunities to ensure that all children have equal access to quality protection services. However, the gaps in the implementation, weak enforcement and declining budgets have resulted in the envisaged services not reaching the most vulnerable children. In addition, the current government is pursuing a policy of fiscal decentralisation, and consequently has delegated responsibility for funding significant social sector programmes to the State level, including certain child protection services.

Given this context, UNICEF India is working on a medium-term strategy that seeks to strengthen initiatives to develop costing and financing models of child protection services, and to put in place budget execution tracking systems. It is envisaged that supporting the development of capacity to cost child protection services within UNICEF, partner organisations and State level governments will result in better information being available with which to advocate for higher budgetary allocations, and also better information to plan the implementation of child protection programmes and schemes.

Establishing a reference group: UNICEF India is looking to establish a reference group of knowledgeable partners working in the child protection space to provide input on the strategy and to work on the transfer of knowledge and skills of related to the public finance aspects of child protection, including the planning, intergovernmental funding, budgeting and costing of child protection services.

UNICEF India will invite members to join the reference group.

Responsibilities of the reference group: The responsibilities of the reference group will be to:

➔ **In the short term:**

- to provide comment on a draft technical note on the comparative use, purpose and effectiveness of methodologies required in public finance for children (PF4C) within the context of child protection
- to provide input and feedback on the UNICEF India project to cost child protection services in UP and Bihar States, including providing feedback on the outputs of the project; and
- to advise how the outputs and lessons learned from the above project can be taken forward in advocacy, and to undertake similar costing projects in other state

➔ **In the medium-term**

- to support UNICEF India in developing and implementing plans to build local partners' capacity to undertake public finance related analysis relevant to child protection, including the costing of child protection services;
- to advise on suitable projects to analyse public finance related aspects of child protection services, including the costing of child protection services, and
- to provide input on initiatives to use information emerging from public finance analysis projects for advocacy purposes.

It is envisaged that members of the reference group will provide the required inputs both by participating in scheduled meetings, and by providing written inputs on documents sent to reference group members.

Inaugural meeting of the reference group: The first meeting of the reference group is planned for 10:30 am, Monday, 5 February 2018 at UNICEF Offices in New Delhi. The aim of the meeting will be:

- to present and discuss the technical note on the comparative use, purpose and effectiveness of methodologies required in public finance for children (PF4C) within the context of child protection;
- to present and discuss the objectives of this project to cost child protection services in UP and Bihar States;
- to agree on a TOR for the reference group; and
- to agree on dates for future meetings of the reference group.

Co-ordinator of the reference group: It is proposed [UNICEF child protection staff member] will be the co-ordinator of the reference group:

Contact details

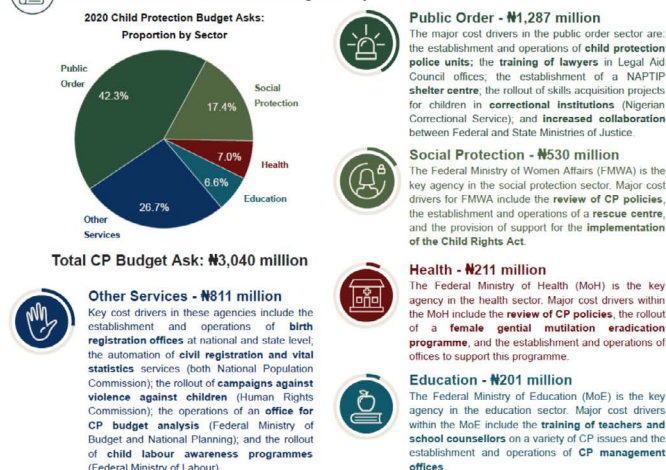
Annexure G: Flyer advocating for inclusion of a child protection budget line in the National Chart of Accounts in Nigeria

EFFECTIVE BUDGETING FOR CHILD PROTECTION

Prioritizing Public Spending on Child Protection



Multi-sectoral Allocations for Ending VAC by 2030



Adding a Child Protection Budget Line to the National Chart of Accounts



Release of funds for child protection is currently inadequate. MDAs have requested a specific budget line for child protection services be added to the National Chart of Accounts (COA) to effectively budget for child protection and ensure the adequate release of funds. Adding such a line to the COA will also enable tracking, monitoring and evaluation, assessment of returns on investment and value for money on child protection expenditures.

The Chart of Accounts consists of six segments: the Administrative, Economic, Functional, Program, Fund, and Geographic segment. Based on its definitions, the Office of the Accountant General recommended the use of two segments for classifying expenditure on child protection in the GIFMIS system - the Functional segment and the Program segment.

Functional

The Functional segment is divided into three segments: Main Function, Function and Secondary Function. The Functional segment categorizes expenditure according to the purposes and objectives for which they are intended. The Functional segment is especially useful in analysing the allocation of resources across sectors and allows for the tracking of child protection expenditures of multiple MDAs at Federal and State level. It is recommended that "Child Protection" be added as a secondary function under the existing main function "Social Protection" and the function "Family and Children".

Program

The Program segment provides for a list of key government policies, and the classification of their respective expenditures. The "Year of Action to End Violence Against Children by 2030" announced by His Excellency, President Buhari in 2015 provides a means to include "Child Protection" as a policy into the Program segment of the COA. This would make spending on child protection services a priority in annual government budgets. It also allows for a value for money approach as it records and evaluates MDAs budget and performance towards achieving this key government policy.

Priority Actions for Effective Budgeting for Child Protection

- 1. ADD CHILD PROTECTION BUDGET LINE TO NATIONAL CHART OF ACCOUNTS**
Include Child Protection into the National Chart of Accounts to make investments in children a priority and to ensure adequate allocations, effective monitoring of release of funds, and implementation of activities.
- 2. INCLUDE CHILD PROTECTION IN NIGERIA'S POLICY AND PLANNING DOCUMENTS**
Advocate for the inclusion of Child Protection in Nigeria's future fiscal policy, in the Medium Term Expenditure Frameworks (MTEF) and in the succession plan of the ERGP to concretize a fiscal commitment to children.
- 3. INCREASE ALLOCATIONS TO ENDING VAC AS PER ECOWAS CHILD POLICY**
Champion the ECOWAS Commission's commitment to increase expenditure on Child Protection to 3% of the national budget to successfully end VAC by 2030.
- 4. TARGET ALLOCATIONS TO MOST CRITICAL CHILD PROTECTION SERVICES**
Devote increased expenditure to VAC prevention services and support functions across MDAs including the provision of critical birth registration services, social norms change, VAC awareness campaigns, and the nationwide implementation of the Child Rights Act.



for every child



Save the Children



MINISTERO DELL'INTERNO



EUROPEAN UNION

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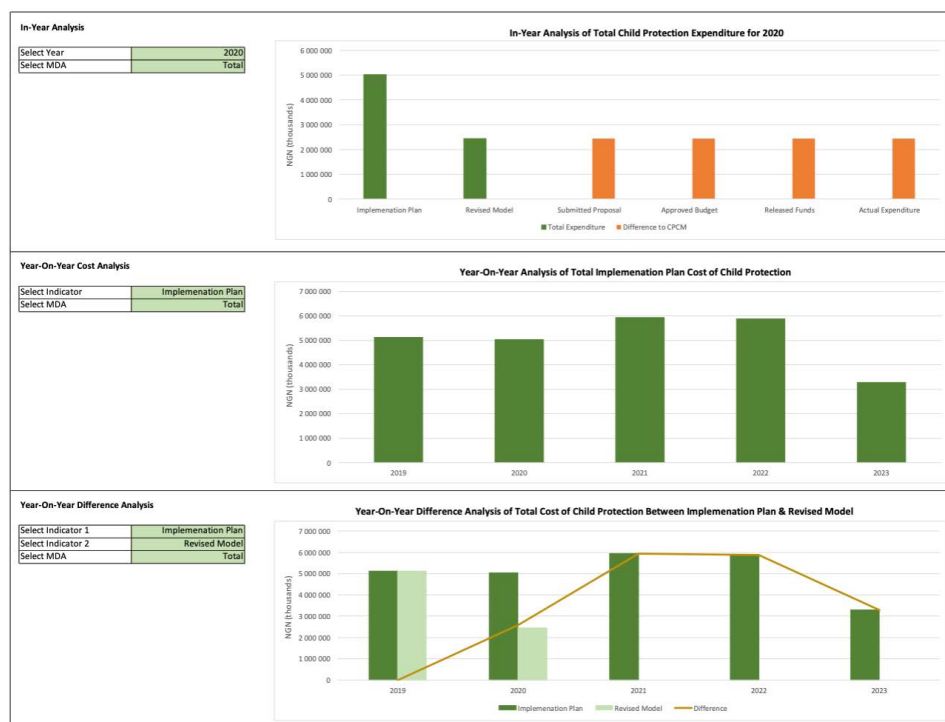
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END VIOLENCE AGAINST CHILDREN

Annexure H: UNICEF Nigeria Child Protection Budgeting M&E Tool



Ministry of Youth and Social Development	Initial Five-Year Implementation Plan					Revised CP Costing Model		
All amounts are in NGN thousands	2019	2020	2021	2022	2023	2019	2020	2021
TOTAL	1 064 582	859 101	709 299	608 259	699 082	1 064 582	249 902	-
Set-up costs	493 817	179 486	87 016	3 462	3 774	493 817	199 162	-
Policy reviews and planning	5 800	-	-	-	-	5 800	9 300	-
Initial training	7 129	2 914	3 176	3 462	3 774	7 129	6 799	-
Establishing new offices	20 861	22 738	-	-	-	20 861	29 229	-
Establishing new facilities	460 027	153 834	83 839	-	-	460 027	153 834	-
Operational costs	570 765	679 614	622 283	604 797	695 308	570 765	50 741	-
Staff and operations	224 904	309 950	233 881	204 602	213 884	224 904	12 693	-
Ongoing training	9 401	10 247	11 170	12 175	13 271	9 401	10 247	-
Programmes and projects	257 376	257 376	257 376	257 376	257 376	257 376	27 800	-
Facilities (operations)	79 084	102 041	119 857	130 644	210 777	79 084	-	-

ENDNOTES

- 1 Note that Cornerstone Economic Research was responsible for some of the PF4C work in child protection in India, Indonesia, Mongolia and Nigeria.
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- 31 UNICEF, 2020. Mexico Programme Strategy – Child Protection
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- 33 Among the case study countries, this separate funding release process is found in India, Indonesia, Nigeria, Malawi and Mexico. We have also found it in a range of other countries.
- 34 Cornerstone Economic Research presented the workshop.
- 35 <https://www.blueprint.ng/fg-lauded-on-budget-line-for-child-protection/>
- 36 This finding is based on the experience in Mongolia, where the government allocated substantial additional funds to child protection in 2018 following the enactment of the Child Protection Law.
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