



**Manual**

# **Financial Benchmark for Child Protection**

# Financial Benchmark for Child Protection Manual

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## Acronyms and Abbreviations

CEAP	Corporate Emergency Activation Procedure
CP	child protection
CRC	Convention on the Rights of the Child
FGM/C	female genital mutilation/cutting
FY	fiscal year
GDP	gross domestic product
IASC	Inter-agency Standing Committee
MDA	ministry, department and/or agency
NCU	national currency units
NGO	non-governmental organisation
OCHA	Office for the Coordination of Humanitarian Assistance
OECD INCAF	Organisation for Economic Cooperation and Development Network on Conflict and Fragility
PE	public expenditure
PEFA	Public Expenditure and Financial Accountability (assessments)
PI	performance indicator
PPP	purchasing power parity
Y	year

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## **Section 1**

### **Introduction**

*A brief introduction to the manual, comprising a summary of the financial benchmark for child protection, and a guide to the manual itself*



# CHAPTER 1

## INTRODUCTION TO THE UNICEF FINANCIAL BENCHMARK FOR CHILD PROTECTION

### A summary of the benchmark, its purpose and methodology

Users of the manual should read this section first to get an overall picture of the benchmark and its methodology to help them place and comprehend the detailed chapters in subsequent sections.

### The purpose of the benchmark

The right of children to be protected is set out in Article 19 of the Convention on the Rights of the Child (CRC), which obliges states to take all appropriate legislative, administrative, social and educational measures to protect children from all forms of physical or mental violence, injury or abuse, neglect or negligent treatment, maltreatment or exploitation, including sexual abuse.

Assessing the adequacy of the financial resources available for child protection systems, and the cost of reform of these systems, is a necessary first step to make a sustainable difference to the degree to which this right is realised for children.

The purpose of the benchmark is therefore to obtain a comparable measurement of actual expenditure by the state on child protection (CP) across countries, and within countries over time. Benchmarking expenditure across countries in similar circumstances will provide child protection advocates with robust information to analyse the adequacy of expenditure in any one country. At the same time, being able to take snapshots of expenditure within any one country over time allows analysis of the change in resources against policy commitments and needs.

Whilst recognising the importance of having good information on child protection expenditure by governments, it is also recognised that a financial benchmark on its own is insufficient to assess the whole child protection system. It is insufficient in two ways. Firstly, while comparison across countries is a useful proxy indicator of adequacy, a full analysis will also require good information on the real risks that children are exposed to within countries, and the level of need for child protection. Secondly, expenditure on its own does not equal effective child protection services. Information on

the amount of resources available needs to be supplemented by information on how well these resources translate into relevant, effective and sustainable services.

Nonetheless, a financial benchmark is a first and necessary step towards these deeper analyses. Comprehending the financial resources available for child protection will enable an understanding of how this limits or enhances child protection outcomes, and allow child protection advocates to engage governments on budgets for child protection at country, regional or global level.

This manual sets out a methodology for measuring the amount of resources spent on child protection, in such a way that comparisons can be made across countries, and within countries over time. At the same time, data in the benchmark could provide a base for understanding the financial implications of reforms in child protection.

### The benchmark

The benchmark is constructed as a summary indicator. While a benchmark could have compared countries' expenditure – converted to a convertible currency – in absolute terms, this would not have been a valid comparison, as countries have different population, economy and country budget sizes.

To give a comparable sense of the spending on child protection, the UNICEF CP Financial Benchmark therefore looks at per-child expenditure on CP and compares that to the per person expenditure.

The summary CP Financial Benchmark indicator is *CP spending by government per child as a percentage of primary government spending per capita*.

- Data for CP spending by government are collected in the benchmark methodology. Note that the benchmark is calculated for government spending only, as defined by the methodology, on CP measures and services as demarcated by the methodology.
- Per child takes the official population estimates of persons of 0 to 18 years of age for the period for which the CP spending is calculated. While this is only a proxy indicator for the likely need for CP services, it comprises data that are easily available in almost all countries.
- Primary government spending is public expenditure minus debt service, a measure of public resources available to finance goods and services for the population of a country. The benchmark uses the official primary expenditure for the country (including external loans and grants), for the period for which the benchmark is calculated.
- Per capita uses the official population estimates of the country, for the period for which the CP expenditure is calculated.

### The core vs alternative and additional benchmarks

The benchmark methodology works with the concept of a core benchmark – the one set out above - against the extended benchmark, while also allowing alternative benchmarks to be developed.

The core benchmark is the benchmark for consolidated national public expenditure, as defined, on all qualifying CP measures and services that respond to a predefined, globally relevant list of CP harms and risks. In order to calculate a core benchmark teams must follow the common set of rules. This is the common benchmark that will be compared across countries. Note that countries may choose to calculate more limited core benchmarks for specific sub-national locations, or central government only. These are valid in-country instruments, but are not comparable internationally.

The extended benchmark allows for circumstances in which it is advisable to not only collect data on public expenditure on the qualifying CP measures and services, but also expenditure by non-state funders, such as national and international private donors and non-governmental organisations, and bilateral and multilateral development partners. In the core benchmark financing from these sources

is only included if the funding is for measures and services owned by the state, and in cases where the state has some say in how the resources are being used. In the extended benchmark all financing for the qualifying CP measures and services - in terms of the predefined list of CP harms and risks - is calculated. The methodology provides rules for collecting data on financing from these sources. The methodology also provides rules for identifying the circumstances in which it is advisable or required to calculate an extended benchmark. These are, in short, in countries experiencing an emergency, countries that are experiencing fragility, and countries in which the state historically is not a provider or key funder of CP services. When the extended benchmark is calculated, teams are required still to calculate a core benchmark. Countries that calculate an extended benchmark are comparable to other countries with such a benchmark, for both the core and the extended benchmarks.

However, because countries are unique the benchmark methodology and tools include the capability to collect data for a country-specific benchmark that may include expenditure on measures and services beyond the predefined risks and harms. This may be because CP is defined differently in country policy and legal frameworks, or because the UNICEF Country Office wants to use the opportunity to collect additional data. In most cases such a benchmark (or benchmarks) would be in addition to the core benchmark, unless the country is prepared to forego international comparability.

### Benchmark presentation

The benchmark is presented as a country narrative report that unpacks the different components of child protection expenditure, besides reporting the actual benchmark. The benchmark methodology does not prescribe the exact format of the benchmarking report, as country circumstances and needs are specific and the report needs to align with these in order to be an effective advocacy tool. The methodology however does require that a standard core benchmark (and extended benchmark where applicable) table is included in all reports as a first annex. The methodology also provides general guidance on the types of analyses that can be done, and a sample report outline.

### Collecting child protection expenditure data for the benchmark

In order for comparisons to be made across countries, the intent is for the methodology to be

standardised across countries to the maximum extent possible, given variation in budget structures and child protection services.

Key components of the methodology for the core benchmark is the use of a common framework to identify and type child protection services, as well as a common framework for what counts as public expenditure on child protection. Key principles are that

- only services that relate to a pre-determined list of harms and risks to children are included, but both prevention and response services relating to these risks;
- expenditure on direct service delivery (such as financing of care centres for example) counts, as well as expenditure on support services (such as financing of monitoring systems for care centres, or on policy and legal framework development);
- expenditure at all levels of government count;
- all services financed by the state and/or delivered by the state counts, even if some state-delivered and managed services are financed by local or international donors. The benchmark methodology does not provide an estimate of non-public child protection services financed by non-state sources.

The methodology collects child protection public expenditure data for two consecutive years, and calculates the average of the two. The years for which data will be collected is decided on a case-by-case basis, driven by the most recent year for which actual expenditure data are available. The preference is to use actual expenditure data (rather

than budget data), and the methodology includes a set of rules for converting budget expenditure into actual expenditure if actual expenditure is not available for specific budget lines.

The methodology collects expenditure in nominal terms in the national currency. As the benchmark itself is expressed as a percentage, there is no need to convert to a common currency in order to achieve cross-country comparability.

A key challenge for the methodology is to isolate the financing of child protection services in countries' budget structures. Quite often it is subsumed in more budget lines. The methodology therefore uses a standard set of rules for estimating the child protection portions of expenditure.

Finally, given that expenditure data for sub-national governments data are often not centrally available, and as the methodology collects data for all levels of government, a sampling approach is included in the methodology to select sub-national governments for which data will be collected and for extrapolating this data to an estimate of consolidated national expenditure.

In practice collecting expenditure data means first mapping child protection services, and then tracking down how these services are financed, and where data can be collected on each service. The preference is for official country expenditure documents as a primary source, for example budgets and actual expenditure reports. This document study is supplemented by interviews with the funders, managers and/or providers of services, to help interpret, apportion and analyse official budget data, or to provide additional data.

## CHAPTER 2 | THE MANUAL

Summary guidance to the manual, explaining its contents, sequence and the devices used to assist readers in recognising key points including the rules of the methodology.

### **Purpose and scope of the manual**

This manual provides guidance on how to calculate the benchmark. The purpose of the manual is to standardise the methodology used across countries to the maximum extent possible, given variation in budget structures and child protection services across countries, so that comparisons can be made across countries. The benchmarking tool that accompanies this manual can be found at <https://www.dropbox.com/s/zest0qpyt6yh8pm/Financial%20Benchmarking%20-%20Data%20capture%20tool%20March%202020.xlsm?dl=0>

The manual provides guidance on the following aspects of implementing the benchmark:

**Calculating the benchmark:** The manual provides metadata for the benchmark calculation, setting out the data sources and calculation of each variable in the benchmark. The bulk of the manual in fact is setting out metadata for the “CP expenditure” variable. Metadata for the other variables are set out in CHAPTER 1.

**Demarcating which services and which expenditures count:** A key challenge for a benchmark that is comparable across countries and which is being implemented by different teams at different points in time, is establishing clear and practical rules for deciding when an expenditure amount should be included in the benchmark, and when it should be excluded.

Expenditures can be included and excluded in terms of the activities that they fund. The key question is: what actions by the state and other actors that are financed by the state are considered child protection actions? The manual demarcates the activities that count firstly by defining what counts as child protection measures and services for the purpose

of the benchmark, and secondly by setting out the scope of activities associated with each measure or service that will count.

Expenditures can be included and excluded depending on who finances the expenditure, and who finally converts the funding into inputs that will finance goods and services (in other words, expends the money). The manual provides guidance on which funders and providers fall within the benchmark, and which outside for the core benchmark, and extended benchmark.

Expenditures can be included and excluded in terms of what they pay for relative to the activities that they fund. The key question is: will only the direct costs of measures and services count, or also the overheads? For example, a government financing a programme to register unregistered children will need to provide for the direct cost of its advertising campaign and the direct transport and accommodation cost of sending out teams to remote villages. The more villages are visited, and the more advertisements placed, the higher the benchmark will be. It will however also have to pay for the salaries of officials managing the campaign and going to remote villages, as well as the cost of accommodating them in offices. The manual sets out which expenditures are included and excluded, and how to determine them.

### **Providing guidance on classifying expenditures:**

A secondary challenge is consistently classifying expenditures, to provide opportunities for cross-country analysis that go beyond comprehending the size of resources, but also their composition. Expenditures can be classified in many dimensions: by type of harm or risk, by characteristics associated with the beneficiary of services such as their gender or whether they are urban or rural, by type of activity, by the nature of the expenditure,

etc. It is however not practical or cost-effective to try to collect data to enable analysis across all these dimensions. The manual therefore also sets out which dimensions need to be coded into the data.

### **Providing guidance on reporting the benchmark:**

The manual sets out standard proposed content for a benchmark report, but also notes that the report is necessarily country-specific, to achieve country objectives of calculating the benchmark.

### **Providing guidance on the process of collecting data and calculating a benchmark:**

The manual sets out a step-by-step process for collecting data, calculating the benchmark and reporting on it.

### **Manual sequence**

The manual first presents the principles of the methodology, and then provides guidance on how to implement these principles. It is set out in the following sections.

- Section 1: Is this introductory section
- Section 2: Provides the principles/rules for the benchmark. It is set out in Chapter 6: five chapters, namely
  - CHAPTER 3: Provides the rules for each of the variables of the benchmark itself.
  - CHAPTER 4: Provides rules for identifying qualifying benchmark child protection measures and services.

- CHAPTER 5: Provides rules and guidance for identifying the public expenditure that counts on these measures and services.
- CHAPTER 6: Sets out the rules and processes for calculating an alternative benchmark for exceptional circumstances.
- CHAPTER 7: Provides guidance on the benchmark report.
- Section 3: Provides guidance on the process to calculate and present the benchmark (in chapter 8), and on the tools developed to support this process (in chapter 9).

The manual includes two key annexes, Annex 1 provides the templates for the interview notes, and Annex 2 a discussion of basic budgeting concepts used throughout the manual and in the benchmarking process.

### **The manual methodology**

The manual is a discussion of the rules and guidance provided. It introduces each section and chapter with a short description of the content. In acknowledgement that fully discussing an issue may mean that main points are overlooked or not emphasised sufficiently, the manual frames key rules by boxing the paragraphs, and provides summaries at the end of sections. Finally, the manual provides some examples throughout, to help users apply the rules and guidance offered.





## Section 2

### **Principles for calculating the benchmark**

*A discussion of the principal rules for calculating the benchmark, and identifying which expenditures should be included and excluded from the benchmark*

## CHAPTER 3 | PRINCIPLES FOR CALCULATING THE BENCHMARK

### Metadata for the benchmark itself

The summary CP Financial Benchmark indicator is *CP spending by government per child as a percentage of primary government spending per capita*. The rules for calculating the benchmark are set out below.

### Defining, sourcing and calculating the benchmark variables

The benchmark comprises four variables. These are defined, sourced and calculated as set out in Table 1 below.

**Table 1**

**Definition, data sources and use of benchmark variables**

Variable	Definition, sources and calculation of variable
Child protection spending by government	The rules that define child protection spending by government is set out by the benchmark methodology, and set out in CHAPTER 4 below. Guidance on applying these rules in the benchmark data collection and calculation process is provided in CHAPTER 8.
Per child	<p>A child is defined as persons 0 to 18 (exclusive) years of age.</p> <p>Data for the population that falls in this category must be sourced from the national statistics agency. As the average of two years of child protection spending by government is used for the child protection spending per child component of the benchmark, the average child population of two years of child population estimates should be used too.</p> <p>Data at national and regional levels in this form may not be available. Please see the box below on how this should be managed.</p> <p>If data are not available for the same two 12-month periods as the data collected for CP spending by government, the two 12 month periods with the largest overlap with the selected government spending years must be used.</p> <p>If annual data are not available, data for a single year can be used, and data for a year closest to the two government fiscal years selected, must be used.</p> <p>If data in the right format are not published – e.g. data on the population 0 to 15 only is available – the team should check with the statistics agency on calculating the data as required from the existing population estimates.</p> <p>If data cannot be sourced from the statistics agency in any usable format, the team can draw on international sources.</p> <p>The benchmark report must record which data were used, as well as the source of the data.</p>
Primary government spending	Primary public expenditure is public expenditure minus debt service. The benchmark uses the official primary expenditure data for the country, calculating the average per year for the same period for which data on child protection spending by government is collected. If the government in question receives grants and loans, primary expenditure should be calculated including these grants and loans. This is because the benchmark

(Table 1 continued on next page...)

(Table 1 continued from previous page...)

Variable	Definition, sources and calculation of variable
	<p>counts donor-funded expenditure that is channelled through the budget or implemented by government as part of the benchmark.</p> <p>As the benchmark comprises consolidated estimated national child protection expenditure, consolidated primary government spending must be used. This means adding together all expenditure by central and sub-national government units, and subtracting their consolidated debt costs. Even if child protection expenditure is mostly financed and managed by central government, a consolidated national primary expenditure estimate must still be sourced, in order to ensure comparability across countries. Note that even if consolidated CP expenditure is estimated, actual data for primary expenditure should still be collected.</p> <p>If disaggregated benchmarks for central government, or selected sub-national governments are calculated, for these benchmarks the selected government's primary expenditure can be used.</p> <p>Data on consolidated expenditure and debt service costs are often published in national budget documents and expenditure reports, or as part of the National Accounts published by the Central Bank. Alternatively, teams should engage ministries of finance to source raw data in order to calculate the benchmark or consult the budget documentation of all sub-national government units. If this proves difficult, teams can revert to collecting data on the primary expenditure of the sampled locations only and estimating consolidated national primary expenditure. This however should only be done as a last resort.</p> <p>The sources for calculating primary expenditure must be published in the benchmark report.</p>
Per capita	<p>Per capita refers to the average of the country's population estimates for the same two years for which CP public spending is averaged.</p> <p>If data are not available for the same two 12-month periods as the data collected for CP spending by government, the two 12-month periods with the largest overlap with the selected government spending years must be used.</p> <p>If annual population estimates are not available, data for a single year can be used, and data for a year closest to the two government fiscal years selected, must be used.</p>

### Box 1. Estimating child population numbers if exact data are not available

Not all countries publish data on the child population 0-17 years of age (inclusive). Countries also may not have data on the child population by region or local government, if separate benchmarks for these are calculated.

If a country publishes an age breakdown table of the national population, then the published information can be used to calculate an estimate 0-17 population as follows: if for example national level data of children 0-19 is published, adjust this data by estimating the number of persons 15-17 (inclusive) in the age group 15-19 (inclusive of 19-year olds) as reported. The calculations should (i) estimate the average rate of decline in the number of persons per annual age-group, based on the difference between the 15-19 and 20-24 reported 5-year cohorts; and (ii) apply this rate to estimate the number of persons per annual age group, in the 15-19-year cohort, in order to deduct the 18- and 19-year-olds.

If subnational data are not available, the national rate can be applied to the total population estimate at national level.

Both operations must be reported in the limitations section of the Benchmark Report.

## CHAPTER 4

# IDENTIFYING BENCHMARK CHILD PROTECTION MEASURES AND SERVICES

Detailed discussion of the principles and rules for demarcating the child protection measures and services that qualify for inclusion in the benchmark.

A key requirement for comparability across countries is that all CP services that are included in any one country should also be included in all other countries. Complying with this requirement, is however not as straightforward as providing a list of measures and services for which expenditure information should be collected, as the harms/risks that countries seek to prevent or respond to, as well as how they prevent or respond to these harms/risks differ significantly. This section of the manual provides guidance on the measures and services for which expenditures should be included.

### The benchmark definition of child protection

One of the challenges of a financial benchmarking methodology for child protection is to define child protection and demarcate the related scope of expenditures that will be included in the measurement across different contexts. The following definition is used for the purpose of constructing the CP benchmark:

*“Child protection comprises the prevention of and response to violence, abuse, exploitation and neglect of children.”*

This is the definition of CP used by UNICEF. It provides a frame for determining the demarcation rules for the benchmark. The paragraphs below explain the principles for applying the frame.

### Identifying qualifying child protection measures and services

*The CP financial benchmark does not preselect a (limited) list of CP measures and services for which expenditures must be counted. Instead it uses a list of core, targeted CP risks and harms and directs teams to map the measures and services related to these risks*

*and harms, to calculate the expenditures that must be included in the benchmark. The list is of specific, global child protection risks and harms. Expenditures not made deliberately and specifically to prevent or respond to these harms, are excluded from the benchmark.*

The benchmark demarcation is aimed at specific, globally relevant child protection risks and harms, and the services that are needed within any environment to protect children from these. In other words, the benchmark defines a common, core set of risks and harms for which it tracks expenditures across countries and within countries over time. These are measures and services for:

- Children not registered at birth
- Children in labour and other work that is harmful
- Children subjected to harmful cultural practices (such as child marriage, female genital mutilation/circumcision (FGM/C) or gender discrimination)
- Abused children (physical, sexual, emotional)
- Neglected children
- Children without adequate family care
- Children on the move due to migration, kidnapping and trafficking
- Children who are sexually exploited commercially
- Children in contact with the law
- Children affected by emergencies
- Children in trans-national crime
- Children affected by armed conflict and violence

Countries may have country-specific definitions of CP in legislative or policy documents that set the CP sector boundaries beyond this list, or narrower than this list. For example, a country may define CP to include all social services aimed at families, or to exclude birth registration services. To maintain international comparability however, the core comparable benchmark uses the list above to calculate a core benchmark.

Country teams may decide that it is important to also have a measure of state expenditure on child protection that aligns perfectly with how the sector is defined for country policy, budgeting and service provision purposes. The data collection and recording methodology allows for this, insofar as the benchmark database (see CHAPTER 9) includes a variable that identifies each record according to whether the expenditure recorded must be included in the calculating of both the core benchmark and the country benchmark, or only in one or the other. At the start of a benchmark collection process, countries can decide whether to use this capability or not.

Key to note is that for core benchmark purposes services for children in need of care other than the need caused by violence, abuse, exploitation or neglect – e.g. children with disabilities or children exposed to drugs – are not included. Of course, if such children are also exposed to violence, abuse, exploitation and neglect of any kind as set out in the list, then expenditures on measures and services to counter such risks and address such harms, become countable for such children.

Teams should furthermore take care that expenditures are specifically and deliberately to protect children from harm. For example, expenditure in the health system on children that is not specifically to protect children from neglect, abuse, exploitation and violence, or respond to cases where children have come to harm because of one of these reasons, would not count. This means that routine expenditure in primary health care on infant and child health would not count. On the other hand expenditure on specific programmes to address cases where parents may not be presenting children for check-ups and care, would count. Another example is in education: if schools in one or other region of a country from time to time count nomadic children in their enrolment, but

nothing specific is spent to ensure these children come and stay in school, the routine cost of these children cannot be counted.

## Prevention and response

*The CP financial benchmark includes expenditures that finance **preventative measures** to protect children from violence, abuse, exploitation and neglect, as well as **response services** for children who have come to harm due to violence, abuse, exploitation and neglect. The benchmark methodology includes a checklist of common prevention and response services. If a measure/service relating to one of the benchmark risks/harms is identified and it cannot be located on the list, teams must double check whether the measure/service **deliberately and specifically** prevent and respond to the risk or harm, before counting expenditures against it.*

An important principle for the benchmark is that both prevention and response services count. The tool used by the benchmark to map CP measures and services sets out a checklist (see Table 2 below) of the common types of prevention and response services that are delivered against most risks/harms, to aid teams in checking whether services exist. Importantly though, the list of pre-identified types of services is not exclusive, in other words, teams will identify measures and services that fall outside of this list, but which are nonetheless valid services for the benchmark because they address one of the risks/harms on the core benchmark list.

In other words, whereas the list of risks/harms is an exclusive, demarcating list, the list of common prevention and response services is a non-exclusive checklist.

When measures and services are identified which are not on the checklist of preventions and response services, the decision rule is that the expenditure has to be made deliberately and specifically to prevent and respond to child protection concerns, *with these concerns demarcated by the types of harm identified*, before teams can count the expenditure.

## Table 2

### Checklist of common prevention and response services

Prevention	Response
Public education & community mobilisation	Verification, investigation & assessment
Birth registration	Referral, best interest determination & gate keeping procedures
Life skills, youth civic engagement (e.g. child-friendly spaces)	Sensitive health, police, judicial, social work interventions (e.g. counselling, case management)
At-risk children & families' identification	Case response & treatment: e.g. alternative care (foster, residential, emergency, shelter, adoption); diversions & alternative to custody; detention; family support or community-based care; family tracing reunification)
Background checks & codes of conduct for those working with children	Psycho-social support/ mental health services
Individual family support, e.g. income supplements, mediation, entitlement assistance, service access, respite entitlement, legal aid, parenting groups	Recovery & social integration services
Reporting/Complaints mechanisms	Measures to ensure accountability of offenders against children

The benchmark methodology uses a matrix of these two lists for country teams to map the measures and services for which expenditure data will be collected. This is discussed further in CHAPTER 8.

### Using a systems approach

*The CP financial benchmark does not only measure state expenditure on prevention and response measures/services to violence, abuse, exploitation and neglect of children, but also the expenditure to develop and maintain the laws, policies, regulations, capacities, monitoring and oversight that support these measures/services.*

CP analysis, programming and funding have traditionally focused on the cost of measures and the actual delivery of services, and overlooked expenditure on activities that enhance and support the services, such as policy development, monitoring of services, and investment in capacity building. Over the last decade, important

documents and events have signalled a move to a systems approach to child protection, which acknowledges interconnection between services, and the need for support measures to improve the quality and sustainability of services. A CP system is generally agreed to comprise the following components: human resources, finance, laws and policies, governance, monitoring and data collection as well as protection and response services and care management. It also includes different actors - children, families, communities, those working at subnational or national level and those working internationally.

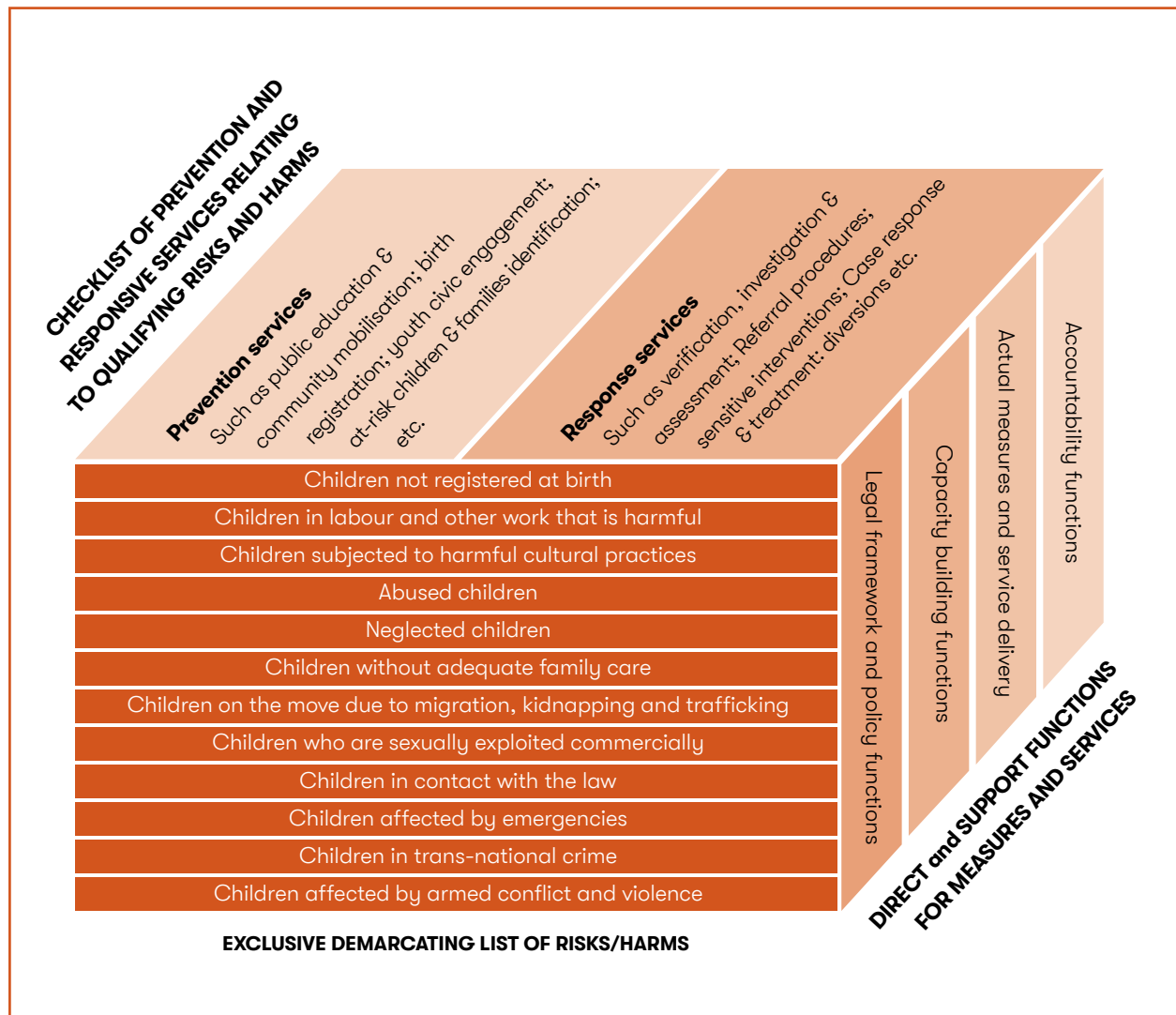
The benchmark follows this approach. It identifies all expenditure by the state to develop and maintain the laws, policies, regulations and services, capacities, monitoring and oversight needed across all sectors - especially social welfare, education, health, security, and justice - to prevent and respond to protection related risks.

This adds a third dimension to the identification matrix used to identify the expenditures that are included/excluded. This is illustrated in Figure 1 overleaf:

**Figure 1**

The three dimensions to identify qualifying measures and services

**MAPPING THE SYSTEM OF QUALIFYING CHILD PROTECTION MEASURES AND SERVICES**



The front panel of the cube is the demarcating list. In order for a service or measure to count for the benchmark, it needs to specifically and deliberately prevent or respond to the risks/harms listed. On the top and side panels are the checklists of typical

types of prevention and response measures/ services (top panel), and the typical functions associated with each that could be in place and financed.

## CHAPTER 5

## IDENTIFYING THE PUBLIC SPENDING THAT COUNTS

Establishing the principles for defining which budget data (for which period, which status) for which expenditures (by whom) associated with the qualifying services will count.

The core benchmark collects data on public spending – in other words spending by government – to compare against spending by other governments in similar country circumstances, or against spending by future governments of the same country. Public expenditure however can be tricky to demarcate: for example if the expenditure by government units is financed by donors, does that equal public expenditure for the purpose of the benchmark or not? And even when this is clear, which data associated with the expenditure will be used? This chapter establishes the principles for deciding which data on which expenditure to use, and which to exclude.

### Qualifying funders and expenders of public money

*The core benchmark will include public (or state) expenditure on child protection, deemed to be all expenditure on qualifying services that is financed internally, i.e. by countries' own revenues from levies, fees and charges, regardless of who undertakes the expenditure. It will also include all externally financed expenditures (by local and international donors), notwithstanding who delivers the actual service, as long as the expenditure is managed by government.*

**Internally financed:** Internally financed services refer to services financed by public revenues. This would by definition include co-payments (for example for birth registration), insofar as internally funded includes all fees and charges levied by the state for services. This should in most cases not involve additional data collection, as benchmark data will be collected from the expenditure side of

the budget. Even when co-payments are retained at the facility level and not deposited as central revenue, co-payments in most countries still need to be approved and the commensurate expenditure appropriated by the legislature. Budgets and financial reports therefore normally show the co-payments as an incoming financial flow on the revenue side, which is then balanced by showing the full expenditure on the expenditure side of the budget. A standard check in the process of applying the benchmark however would be to ascertain whether this is the case. If co-payments are netted out (i.e. not shown on either the revenue or expenditure side, even if the collected money is expended by the institutions) data on them need to be collected and added to the budgeted/actual expenditure figure used, to ensure comparability with countries where co-payments are reflected on the revenue and expenditure side of the budget.

**Externally financed services:** The proposal is also to include services that are externally financed (by local and international donors), but only if these are managed by government. Defining whether a service is managed by the state is however not straightforward.

- Firstly, 'managed by' requires further definition so as to ensure the comparability and fairness of the benchmark across countries. For example, one can envisage a child protection programme that is donor funded, but for which the funds are disbursed to government, which is fully managed through government's own public financial management and audit systems and which is implemented by government employees. On the other hand, one can also envisage the same child protection programme that disburses to a project implementation unit which is housed in government, but which manages its own bank accounts, accounting



and procurement system and so forth, and which pays external service providers to deliver the services. However, it is not impossible that the former set of arrangements may be a programme that was introduced by the donor, whereas the latter is the result of an initiative for which government sought external financing to complement its internal financing. If ‘managed by’ simply means that government manages and implements the programme, then programme one would be counted, and programme two not, despite the fact that programme one may have little ownership in government, and programme two significant ownership and sustainability. Against the objectives of the benchmark, this appears to be a perverse outcome. This is further complicated by the variety of ways in which donors use country systems, depending on donor-specific factors such as their domestic legal framework for aid, and appetite for fiduciary risk.

For the purposes of the benchmark therefore ‘managed by’ is defined in a way that will include all programmes that are government’s and where government has a significant say in how resources are being spent. This is achieved by requiring that the measure/service must be an initiative of government (therefore have government ownership) and must at least to some extent be under control of government, signified by control over the account from which the expenditures are paid, government being represented on a steering committee, and fund management using country systems in any significant way (e.g. for planning, budgeting for, financial management of, procurement for, or reporting on a project).

- Secondly ‘by government’ also requires clearer definition. For the purposes of the benchmark ‘by government’ expenditure refers to expenditure by general government, i.e. the institutional units (ministries, departments and agencies) that carry out the functions of government as their primary purpose. This definition excludes public corporations that are established for commercial purposes, even if owned by the state. Of course, given that all government-financed expenditures are included, any expenditure by a public corporation that is financed by general government, will still count.

In summary thus far, for the core benchmark expenditures will be deemed to be public if:

The qualifying expenditure is financed by domestically raised taxes, levies, fees and charges.

or

The qualifying service is delivered by a general government unit (even if the financial flow is not managed by government systems).

or

The service is financed from an external source, but managed by a general government unit, meaning that it must be an initiative of general government **and** be disbursed to an account in the name of a general government unit, even if in a commercial bank.

### Levels of government for which expenditure is included

*The benchmark is of consolidated national expenditure on child protection, notwithstanding which level of government finances and delivers the services.*

Countries differ significantly in the distribution of services across levels of government and the underlying intergovernmental fiscal arrangements to finance services. In order to ensure comparability and fairness in assessing government expenditure on child protection across countries, and comprehensiveness in assessing it within country, the benchmark tracks expenditure at all levels of government.

Of course, where government is centralised and no sub-national governments with separate expenditure budgets exist, or expenditure by these governments on CP is so small that it only makes a very marginal difference to the national benchmark, data for the full benchmark can be collected at central government level. However, where more than a threshold of 5% of central expenditure is allocated to CP measures/ services by sub-national governments, data on these allocations and their use need to be collected.

In most cases it will not be possible to collect data for each and every sub-national government without huge investment in human and monetary resources for the benchmark project.

The methodology therefore includes guidance on sampling sub-national governments and extrapolating from the sample data in order to estimate consolidated national expenditure.

Note that the methodology as a whole would need to be used when the state is fiscally decentralized, namely where revenues are transferred to elected sub-national governments through fiscal transfers, or these governments raise their own revenue to finance expenditure. In addition, the second step onwards of the methodology would be used when services are devolved, namely when regional or local offices of national governments undertake or manage expenditures and sufficiently disaggregated data on these expenditures (e.g. how much of the total expenditure on civic services office of government is spent on birth registration) are not available at the national level.

Due to financial constraints, capacity constraints or because the UNICEF Country Office favours specific regions because it has representation and operations for, the full sampling methodology may not be applied. In such cases, the impact on the confidence that the findings for specific subnational regions will apply to all regions should be noted in the Benchmark report section on limitations.

### Selecting sub-national governments for sampling

The methodology uses stratified sampling to

guard against a bias towards poorer or richer sub-national localities. A two-phased sampling is proposed, in order to minimize the cost of sub-national data collection given that in some countries the number of sub-national localities may stretch into hundreds. In a first sample a smaller number of localities are assessed, to develop the data for these localities and to check on variation between localities. If the variation is significant, a second sampling round would be required in order to estimate full sub-national expenditure based on the sample with confidence. The first sample will also assist the team to identify additional criteria by which the second sub-national sample may need to be stratified, in order to not bias the calculation towards a specific set of sub-national localities.

Note that in many cases, regional governments may need to be sampled, and then local governments within the regional governments. In other words, in cases of multi-tiered governments, the team will need to select first locations at the second tier of government, then at the third tier within the second tiers selected, and so forth. The teams would need to decide where the cut-off point should be: the principle of materiality should be applied. If expenditure at a next tier of government is going to be material when extrapolated across the country for that level, changing the benchmark calculation, the information should be collected.

The methodology is set out in Box 2 below.

## Box 2. Methodology to assess sub-national expenditure

This methodology applies to the calculation of the core benchmark, which by its nature assesses the on-budget expenditure on child protection, plus expenditure that is deemed managed by the state even if the cash does not flow through the central treasury.

The sub-national level of government may refer to expenditure either by regions or by local governments in a fiscally decentralized state, or by regional or local offices in a unitary state.

The methodology would be used for child protection services that are provided at the sub-national level, and financed either by an unconditional grant from a higher level of government or locally collected revenue. For conditional grants that are child-protection specific (e.g. specifically to finance the identification of children at risk in schools), the total transfers per region would be included and it would not be necessary to collect data at the local level. If conditional grants also finance non-child specific services, the methodology would need to be used in order to arrive at an estimate of the proportion of the total transfer per locality that is used for child protection. In applying the methodology, the assessment team would need to take care not to double count expenditure (see discussion on the concept of the Budget Holder below).

The methodology would be applied once all services provided in the country and within the matrix are mapped, and sub-national expenditure identified.

**Step 1: Assessing whether to collect data on sub-national expenditure (use for fiscally decentralized states):** Data for sub-national locations should be collected if the UNICEF country Child

(Box 2 continued on next page...)

Protection team believes that more than 10 per cent of child protection expenditure mapped in the matrix and financed or managed by the state is used or disbursed by sub-national units of government, and this assessment is triangulated with other key child protection actors, such as the key ministry(ies) responsible.

**Step 2: Preliminary assessment of sub-national expenditure:** In the preliminary assessment a stratified sample of sub-national locations are examined and/or visited to collect expenditure data. In order to undertake the sampling in a way that takes into account that revenue and expenditure flows differ between regions, the benchmarking team would respectively order the full distribution of regions and municipalities by general government expenditure per capita, using the latest expenditure data collected by the ministry of finance or local government ministry and census data. If expenditure data are not readily available, localities should be ordered by proportion of the region or locality living below the national poverty line as a proxy for different revenue and expenditure flows, using the latest census data. If fewer than 15 regions, the team should select the mid-point of the bottom half of regions, and mid-point region of the upper half of regions in the list. If more than 15 regions and for cases of fewer than 100 municipalities, the team should select the region or municipality at the mid-point (or first of the two mid-points if an even number of localities per tertile) of the first, second and third tertiles in the distribution. If more than 100 municipalities, the team should select a number of sample municipalities equal to 3 per cent of the total but no more than 10, using the same ordered distribution methodology, and selecting the mid-points of appropriately sized portions of the distribution (e.g. quartiles if 4 municipalities, percentiles if 10 municipalities).

In practice, the team will need to check with the UNICEF Country Office whether the localities selected will be more or less difficult to work in. In practice UNICEF will have better relationships in some regions or localities rather than others, and if locations are close together in the stratified list, swapping a less familiar region or locality for the more accessible (in terms of relationships) locality, is advisable to ease data collection.

Once the sample regions or municipalities are selected, the team should collect data for the sample localities at the national level (if appropriate, e.g. when national data are kept), and if necessary, then visit the localities. The data collected should comprise (i) understanding the means of production for each service, in order to identify how to estimate expenditure on the service specifically, and (ii) collecting the expenditure data associated with the means of production.

Note that while these sample sizes and methodologies would not allow credible extrapolation to expenditure by the population of localities given the limitations of the sample size, this first component of the exercise is to determine what further work is required to collect a sample that will provide reliable information. The stratification of the sample is to allow a mix of 'rich' and 'poor' regions and localities. This stratification may be modified if the mapping of child protection services already indicates different means of production in different localities. Stratification could then usefully be by different means of production of sub-national services and relatively 'rich' and 'poor' regions.

**Step 3: Decision to survey all localities, increase the sample, or extrapolate:** In the next step the benchmarking team would need to decide, based on their observations in the sample localities, (i) whether it is possible to survey all localities through the appropriate national government ministry to collect data for more localities; (ii) whether data for the sample can be extrapolated to a total for all localities based on results in the sample and total expenditure for all localities; or (iii) whether data for additional localities need to be collected to be able to extrapolate.

*Surveying all localities:* A survey of all localities would provide the most reliable data on sub-national expenditure. This would be possible if (i) the survey can be done through a national government ministry; and (ii) the means of production of a service is sufficiently constant across the sample localities so that the benchmarking team is able to isolate exactly which expenditure information to collect through a sample with manageable risk of uneven reporting (for example, requesting all regional civic affairs offices to report on the full time equivalent number of personnel involved in birth registration services as a percentage of full time equivalent staff, in order to estimate total expenditure on birth registration out of the expenditure per office). Even if only a proportion of localities other than the ones sampled report, it would still provide better data on which to base an extrapolation than just the sample localities.

*Extrapolation of expenditure:* Extrapolation at this point would only be possible if the means of production of child protection services and proportion of child protection expenditure to total local expenditure is constant in the sample, to extrapolate the expenditure to all localities using the proportion of child protection expenditure to total expenditure. In most cases additional sampling or a survey would be required.

*Additional sampling:* If it is not possible to survey the remaining localities or extrapolate at this point in the benchmark assessment, the benchmarking team in collaboration with the UNICEF country child protection team must decide a country-specific methodology for further sampling in order to allow extrapolation. This methodology should be noted in the presentation of the benchmark.

**Step 4: Extrapolation and collation of data, and noting of confidence levels:** In the final step the benchmarking team would extrapolate the full sample of data collected for the population of localities, collate the data into the national benchmark, and note the confidence levels associated with the assessment.

There may be countries in which general government primary expenditure by region and locality is not available at the central level, either from the finance ministry, local government ministry or central bank. In such cases it would not be possible to identify the sample locations by public expenditure per capita, or to extrapolate the child protection expenditure from the sample locations to the population of locations. The alternative would be to use average child protection expenditure per capita for the sample locations and extrapolate to all locations. If the sample included more than one location per portion of the distribution of regions per capita, the average for that portion can be extrapolated to the rest of the regions or municipalities in the portion. The assumption underlying this extrapolation – that the average expenditure per child in the sampled locations – would be similar to the average for the population would mean that the confidence level with which the extrapolation can be made would be significantly less, and would require noting this deviation from the standard methodology in the presentation of the benchmark.

## Fiscal year choices

*The benchmark is calculated using the average annual expenditure on child protection over two years, of which the latest year should in principle be no more than 18 months prior to the data collection year.*

The benchmark compares expenditure as calculated for one fiscal or budget year in country A, with expenditure for a fiscal year in country B in close proximity to the fiscal year in country A. *A fiscal year is the period of 12 months for which budget allocations are made and/or expenditures reported.*

The benchmark methodology has two key principles in this regard:

- Firstly, expenditure can fluctuate significantly from one year to the next, depending on whether significant capital investments are made, and also whether actual programme activities vary from year to year. In order to smooth expenditure patterns – even if only to a limited

degree – the benchmark collects data for two fiscal or budget years and uses the average/ arithmetic mean expenditure for the two years.<sup>1</sup>

- Secondly, the most recent two fiscal years for which the selected expenditure data set is available are used.
  - Preferably the most recent fiscal year of the two fiscal years for which data are collected, should be the fiscal year most recently completed.
  - Furthermore, in principle, the end of the most recent fiscal year for which data are collected should be no more than 18 months prior to the data collection year. If data in the preferred format (audited outturn information – see next section) is older than this, the team should use more recent data of a less preferred format. This is to ensure that by the time the benchmark is calculated and the report made available, the data are still relevant to current policy choices. The table below provides a tool for identifying the preferred year.

<sup>1</sup>This is calculated by adding expenditure from selected year 1 to selected year 2, and dividing the sum by 2.

## Expenditure data choices

The standard preference for the core benchmark will be to use audited outturn data. However, where audited outturn data are not available, is older than 18 months at the time of the assessment, or not available in useful formats, for **domestically financed expenditure** outturn and then budget data will be used, in that order of preference; and for **externally financed expenditure**, where the programme or project is not included in the budget documentation, development partner disbursement data will be used.

The benchmark measures how much is actually spent on child protection, not how much is budgeted for it. In many countries there is a lack of budget credibility, meaning that how public money is used differs significantly from how government said it would be used in the budget. Table 3 below identifies different sets of expenditure information that can be available in the budget cycle, and how valid each set would be for a credible benchmark.

**Table 3**

Types of expenditure information and their use in financial benchmarks

Type of Expenditure Data	Validity for Financial Benchmarking
<p><b>Budget data</b></p> <p>Planned expenditure as reflected in the budget documents of governments</p>	<p>Budget data would compare the stated intent of different funders of child protection services, but not whether the services are actually funded. In many countries, budgets are not credible, meaning that there are significant differences at aggregate level and in the distribution of government budgets.</p>
<p><b>Disbursement data</b></p> <p>Funds disbursed from the funder to the service provider</p>	<p>Disbursement data would provide information on whether the funder of service, has disbursed to the provider. This is a relevant category for services provided by non-governmental organisations as the disbursements from government MDAs to non-state organisations, structures or units that provide services, would equal actual expenditure by the government MDAs. For government-managed funds, disbursement data would usually only be available at the MDA level, not providing sufficiently disaggregated data for estimating expenditure on child protection.</p> <p>For valid externally financed services, disbursement data from donor sources can be used as a proxy for actual expenditure by government units, where public budgets do not report on externally financed expenditure.</p>
<p><b>Actual expenditure (outturn data)</b></p> <p>Actual expenditure as reflected in the financial reports of governments</p>	<p>Actual expenditure data would provide a better measure than budget data, as it gives some assurance that expenditures were made, even if not yet audited. For government funds actual expenditure data equal the funds expended by MDAs themselves, as well as funds transferred to the actual service provider.</p>
<p><b>Audited expenditure</b></p> <p>Audited data on government expenditure</p>	<p>Audited expenditure data would be the most valid type of expenditure data to use. Audited expenditure data would reflect whether the funds were actually expended, rather than just reported to be expended.</p>

The preference for the core benchmark is to use audited outturn data. However, where audited outturn data are not available, is older than 18 months at the time of the assessment, or not available in useful formats, for

- i) domestically financed expenditure** outturn, internal disbursement and then budget data will be used, in that order of preference. Note that internal disbursement data may not be specific beyond the budget holder, and that the default may be budget data if outturn data are not available; and
- ii) externally financed expenditure**, where the programme or project is not included in the budget documentation, development partner disbursement data will be used.

The benchmark report should note clearly which data set had been used.

Preferably, once a choice is made on the status of the data that will be collected, all records should use the same set. In practice, however, during data collection not all data will be available in the same format. For example, respondents may provide breakdowns of expenditure within budget lines as budget data, as they do not have access to actual expenditure data in the same format.

Or the data for some sub-national governments may not be available at the same time as others. Rather than default to the lowest common denominator – which in almost all cases will turn out to be budget data – the following set of rules is used to convert data on records that are the exception to the common set, to the set used.

1. Identify the best available data associated with the budget line being recorded, for the preferred set. In other words, if the team is recording data at an activity level, but only budget data for that activity level are available, identify at which level of the budget (for which associated budget envelope) outturn/audited data are available. This may be at the level of the sub-programme in which the activity is situated, or the unit that undertakes it, in cases where the budget classification is administrative.
2. Calculate the budget variance for the associated envelope, in other words, see if 100% of the associated envelope was expended, 90%, or 110%.
3. Times the execution proportion by the budget amount collected for the CP service being measured.

### Box 3 Converting budget to outturn data – an example

Let's take for example financing of an awareness campaign for CP. The activity is identified and the budget for it in the budget document was NCU (national currency unit) 100. The respondent is not able to say whether the full budget was used, more than the full budget, or a portion of it. However, the respondent can say or provide documentation that show that at the unit level – e.g. the Child Health Rights unit – 100% of the budget (or 90% or 110%) was executed according to the outturn/audited data.

Then enter the amount for the CP service as NCU100 (or NCU 90, or NCU110), and make a note in the comments column, so that this can be noted in the data limitations section of the report.

Ideally, countries should use the same expenditure data set over different assessments, so as to avoid comparing different sets in the benchmark over time. When an expenditure set previously used is no longer available within the time-lapse limits set, or when a better set becomes available within these limits and the assessment is that this will be the case in future, countries may need to switch to a different data set. In such cases this must be acknowledged clearly, and comparisons qualified, particularly if the data show significant variance between datasets.

### Identifying child protection expenditure in more aggregated expenditure lines

*It is unlikely that all allocations to child protection measures and services will be made and/or identified specifically in official budget data and expenditure reports. Generally, child protection expenditure will be subsumed in more aggregate budget lines. The benchmark methodology allows the child protection allocation to be estimated in such cases, following a set of apportioning rules.*

Country budgets and expenditure reports provide expenditure data in more or less aggregated forms (see Annex 2 for a discussion on budget formats and classification). Common breakdowns are by administrative units and/or programmes, besides specifying in one or another way the input that is being bought. In all countries funding for most of the CP measures/services identified, will not be specified uniquely in budgets but subsumed in funding to the units housing the services, or in more aggregate programmatic allocations. In all such cases country teams will need to determine the portion of the more aggregate budget line that is available (or has been used) for the CP measure/service being assessed. The methodology sets out rules for this apportionment, using some or other form of non-financial data associated with the CP service, relative to the aggregate unit or service being funded.

For some types of CP measures/services however, apportionment does not make sense. For example, the financing of awareness raising campaigns on

children's rights, including on the right of children to be protected from harm, will be difficult to apportion. Similarly, when funding is made available to develop a new legislative framework for CP, but as part of an overall social protection or women and children's rights framework, it would be difficult to sensibly apportion the CP component. In such cases, across all countries, the full expenditure amount is used. However, the cost of the development of the overall legal framework (for example), would still need to be isolated from overall funding for the unit that undertook the work.

Finally, it is possible that for some services, in some countries, there would be no official expenditure data available. In such cases the proposal is first to assess the likely size of the expenditure compared to overall expenditure on child protection actions and services, and for expenditures beyond an estimated threshold proportion (5% is proposed) to be estimated using a costing methodology. Details on the apportioning rules and costing methodology is provided in Box 4 below.

#### **Box 4 Apportioning or zero costing services**

##### **Apportioning data to CP services**

Where child protection services form part of a larger grouping of services for which expenditures are discrete in the country budget structure, and non-financial performance data are available linked to expenditures (e.g. beneficiary, performance audit or output data) expenditure should be apportioned by the proportion of the beneficiaries or cases that are child-protection specific. This rule would apply to for example apportioning a country's total expenditure on courts between child courts and other courts by the number of courts that are child courts, compared to other courts. Or total expenditure on mental health services, between child protection response mental health services and other health services by the number of children treated compared to total case loads.

Where such data are not kept, but relevant statistical data series are – such as population or household data – assumptions could be made about the number of beneficiaries that are children or cases that are child-specific as a proportion of all services / cases bundled together. For example, if a country has a unit in the police focused on prevention and response to the trafficking of humans across a country's borders, and no data are available on the number of cases that involve children, one way of estimating the proportion of expenditure on child protection, is to use the proportion of children in the population to apportion expenditure on the unit.

In many cases however, child protection specific services would be one of many services funded in a budget category, specifically for countries that do not use a programme budget classification system. For example, the identification of children and families at risk may be one of many activities undertaken by a local social welfare office. In such cases, even if case data are available, it would not allow an apportionment of expenditure as there would be no guarantee that one instance of identifying a family or child at risk, would equal the expenditure of providing a weekly visit to one pensioner. In such cases – and where relevant performance information data are not available – the proposal is to use staff costs as the proxy for recurrent expenditure on personnel and goods and services, plus estimated actual capital investment or transfers. The benchmarking assessor would need to interview key respondents (e.g. service providing ministries, departments and agencies (MDAs)) to obtain estimates of the proportion of time spent by staff on child protection actions and services (including all components of the services) compared to other services, and of capital expenditure and transfers.

If neither of these two methods work, other bases can be used, but these must be reliable and relevant,

*(Box 4 continued on next page..)*

i.e. data must be available for the base selected; the apportionment must be consistent over many cases of the same service; and the base must be relevant to the service.

### Zero-based costing

Given the low transparency – internal and external – of budget and expenditure data in many countries, it is possible that benchmarking teams would need to resort to zero-based costing, i.e. activity-based costing of services where the starting point is not actual expenditure, but an estimate of likely costs based on service-specific research and assumptions. This would require that every service for which expenditure data are not available in any form is mapped.

1. Identifying cost-bearing activities (undertaking inspectorate visits to places of care), appropriate costing units (or cost drivers) for cost-bearing activities, and the inputs required per unit (including for example staff, transport, office overheads and accommodation costs);
2. Estimating a cost per unit and the number of units for the year of assessment. Note that the cost per unit would need to be estimated on the best pricing information available (e.g. average public sector salary for the pay level involved), and the estimated number of units per year based on evidence gathered for the level of service provision of the specific service;
3. Researching likely capital cost for the service, e.g. the number of vehicles purchased by the inspectorate service and average market price per vehicle;
4. Calculating the cost per service for the assessment year, against the main economic classification items (personnel cost, goods and services cost, transfers and capital cost);
5. Comparing the result of the zero-based costing against expenditure data that are available, and assessing the likelihood of its reliability as an estimate. For example, if the estimated cost of a service turns out to be 20 per cent of the total budget for a ministry, checking with stakeholders whether this is a feasible percentage given other activities undertaken by a ministry. If the estimated cost is significantly out of proportion, the team would need to re-examine and adjust their costing assumptions and data.

As this methodology is resource-intensive, it should only be used in circumstances when a reliable estimate based on available expenditure information using the methodology for apportioning budget lines cannot be derived.

### Identifying the budget holder and netting out overlaps

**Identifying the budget holder is a key concept in the benchmarking exercise.** A budget holder is the point in a flow of money at which the decision is made to allocate the funding for CP measures and services. This is the logical point at which to collect the data: any point earlier in the chain will not have sufficient information to identify how much is used on child protection. Any point later in the chain means unnecessary work for the benchmarking team.

The concept is best explained through the use of examples:

- For example, if a city government allocates money within its overall budget – financed by its own revenue – to a number of centres for street children, the team does not need to visit each centre to collect how much money is being used for street children. It can go to the department of the city government that finances the centres for this information – that is the budget holder.
- However, if the city government does not add funding from its own sources for the centres, but merely channels money received from national government as a conditional grant, the team will collect data on this conditional grant (see Annex 2 on basic budgeting concepts) from national government, which is for the purposes of the benchmarking, the budget holder.
- A third possibility is that the city government receives the national grant for childcare, but also adds its own funding. In this case the national grant information will need to be netted out of the data that is collected at the city government level. The national grant information will be collected for the whole country at the national level, and added into the benchmark total. The city government information will be collected at the city government level, and extrapolated to an estimate of own contributions from all city governments, if the national department reports that it is common for city governments to add funding from their own sources. This example



makes clear the **principle of netting out** – i.e. identifying and removing overlaps in funding. It would be an overestimate of expenditure if the data are collected at the national government level on the conditional grant portion, and again at the city government level, without removing it from the expenditure that is included in the benchmark, at city government level.

Another example is where a national government provides funding to sub-national governments that can be used for a number of objectives – specified by the national government – one of which is support for children in contact with the law. In this

case, although the financier is national government, the decision on whether to choose children in contact with the law as the preferred objective for using the funding is at city government level. In this case the city government is again the budget holder, and information collected on the amount allocated to this specific CP service can be extrapolated to all city governments to estimate an amount of the grant nationwide, that is used for this CP services. Of course, if the national department that makes the funding available happens to keep data on how this money is being used across government, then that would be the more accurate data to use.

## CHAPTER 6

### THE EXTENDED BENCHMARK: CALCULATING AN ALTERNATIVE BENCHMARK FOR EXCEPTIONAL CIRCUMSTANCES

A discussion of the rules for selecting countries for calculating an extended benchmark, and principles for calculating this alternative benchmark.

The core CP Financial Benchmark indicator is *CP spending by government per child as a percentage of primary government spending per capita*. In this benchmark data for CP spending by government only is collected as defined by the benchmark methodology and set out in CHAPTER 4 above.

The benchmark methodology however also allows for alternative or additional benchmarks to be calculated. In most cases these may be benchmarks for selected subnational governments, or for CP as defined by the country rather than the methodology.

Sets of circumstances where a benchmark is calculated not only for government expenditure, but also expenditure by other funders, receive specific recognition in the methodology, and are presented as an alternative benchmark, with countries qualifying for this benchmark being comparable to each other. This is the benchmark for fragile contexts and emergency states, and for countries in which the state traditionally has played a limited role in CP. In each of these three circumstances, international and non-governmental local funders of services may play a core role in financing the child protection system so that advocacy to strengthen the system might be aimed as much to these funders as to government.

The assessed benchmark in countries with exceptional circumstances would still calculate a core benchmark assessing public expenditure, namely expenditure on state financed or managed services, but would also calculate an extended benchmark, collecting data for other funders of CP measures and services. This will allow cross-country comparisons on the core benchmark with all countries, but also comparison on the extended benchmark, with other countries operating in similar exceptional circumstances.

#### Determining whether a country qualifies as a fragile context or a country in emergency

*If a country is affected by a level 2 or 3 emergency (as defined by OCHA) or on the fragile states list (as provided by INCAF) the benchmark for fragile and post-conflict states should be calculated.*

If a child protection system operates in any of the following two sets of circumstances, an extended fragile/post conflict state benchmark will be calculated.

#### Factor 1: The provision of child protection services in emergencies

Countries affected by emergencies are operating in exceptional circumstances, as emergencies affect or may overwhelm the capacity of the state to deliver services. Under such circumstances it would be useful for the UNICEF Country Office or Regional Office to have data on child protection expenditure by all actors, to support advocacy and analysis. It may also be that the benchmark assessment cannot be undertaken in some emergency contexts due to the specific circumstances.

*Definition and identification of qualifying countries:* UNICEF defines an emergency as a situation that threatens the lives and wellbeing of large numbers of the population and in which extraordinary action is required to ensure their survival, care and protection. Emergencies may be created by natural or technological disasters, epidemics or conflicts. A complex emergency is defined as a humanitarian crisis in a country, region or society where there is a significant or total breakdown of authority resulting from internal or external conflict and which requires

an international response that extends beyond the mandate or capacity of any single agency.

Countries affected by level 2 or 3 emergencies – defined as situations where the humanitarian needs are of sufficiently large scale and complexity that significant external assistance and resources are required and a multi-sectoral response is needed with the engagement of a large range of international humanitarian actors – will calculate an extended benchmark. Countries in level 1 emergencies – which are circumstances in which Government(s) affected is/are generally able to respond to the needs, but may request specialized assistance – do not need to calculate an extended benchmark.

Note that the benchmark works with definitions drawn from Office for the Coordination of Humanitarian Assistance (OCHA) definitions, which categorise emergencies by criteria associated with the emergency itself. Level 3 emergencies are identified internationally, through the Inter-Agency Standing Committee (IASC). For level 2 emergencies however, an international set of criteria are not available. Instead regional criteria are used, and the identification is regional. The benchmark therefore also works with UNICEF’s emergency typology. UNICEF also refers to level 1, 2 and 3 emergencies and distinguishes between them with reference to the demands they place on UNICEF, and how UNICEF would respond. Level 2 emergencies for example would be emergencies where the magnitude of the emergency is such that a Country Office needs additional and prioritized support from other parts of the organization to respond and that the Regional Office must provide leadership and support, while level 3 emergencies require a corporate response and are cases in which the UNICEF Executive Director has activated the Corporate Emergency Activation Procedure (CEAP).

Therefore, in addition to countries that have been identified by IASC as experiencing a level 3 emergency countries where UNICEF has declared a level 2 or level 3 emergency would also be considered exceptional circumstances and an extended benchmark should be calculated.

### **Factor 2: The provision of child protection services in situations of fragility**

A second set of countries that will be considered exceptional, are the states operating in situations of fragility. As the state is not in a position to provide comprehensive child protection services in

situations of fragility, the benchmark would take into account additional sources of external and domestic financing. It follows that UNICEF’s advocacy targets for child protection in such circumstances would include non-state actors.

*Definition and identification of qualifying countries:* There is no internationally agreed definition of ‘fragile states’, or ‘fragility’. However, it is most often principally defined as a fundamental failure of the state to perform functions necessary to meet citizens’ basic needs and expectations. Every year the OECD DAC International network on conflict and fragility (INCAF) compiles a list of countries and economies that are considered to be fragile, combining a harmonised list of countries on the World Bank, Asian Development Bank and African Development Bank lists, with countries that have a Failed State Index above 90 on the Failed States list developed by the Fund for Peace. The benchmark uses this list to identify countries that are considered to be providing child protection services under conditions of fragility, in other words, where the state is not able to provide services.

### **Duration of circumstances of fragility or emergency relative to benchmark**

*Countries would be considered for the calculation of an extended benchmark for the duration of the emergency and state of fragility, and up to 3 years after moving out of either status, given time required for recovery. In some cases countries would move into emergencies in between assessments, which would require the calculation of an extended benchmark.*

If any of the two years for which data are collected fall within a period in which the country is in a state of fragility or emergency, or within three years after the end of the emergency or emerging from the state of fragility, the extended benchmark should be calculated.

In some cases, emergencies may affect only a part of a country. In such cases an extended benchmark would be calculated, but only for the non-state financing provided to the emergency region. If providers of services cannot clearly delineate expenditure on the zone experiencing an emergency from the expenditure in the rest of the country, a proportional calculation must be done.

## Identification of countries where most child protection financing historically bypasses the state

Countries in which funding for CP services historically has been channelled from international and local donors directly to non-governmental actors and in which it makes sense to also calculate an extended benchmark will be identified by UNICEF Country Offices, with the assistance of the benchmark assessment team. As a general rule where less than 50% of funding for child protection services is government financed or managed, an extended benchmark should be calculated.

UNICEF has identified the need to treat countries differently in which non-governmental actors have historically provided child protection services, with funding for such services flowing directly to these actors, rather than to or through the state. Only considering expenditures associated with state-financed or managed services in circumstances where funding traditionally does not flow through the state, would present a skewed picture of child protection and would not equip the UNICEF child protection country team to advocate for services with all key stakeholders.

*Definition and identification:* The definition of “non-governmental actors as historical providers of child protection services” will be benchmark specific. The key judgment to make is whether the state is historically the channel through which such services are financed, notwithstanding whether the services or service providers are recognized and regulated by the state. It is proposed that this judgment should be made in the application of the benchmark, on a country-by-country basis, against a general rule that where less than 50% of CP services funding is government financed or managed, an extended benchmark should be calculated.

The methodology for making the judgment on whether to apply the extended benchmark, requires

- *An assessment of the proportion of all child protection services financed by the state:* When child protection services are mapped against the list of globally relevant core CP risks and harms, the country assessment team should make a preliminary assessment based on pre-assessment evidence, whether for each service mapped the understanding is that it is predominantly and traditionally not financed through or managed by the state. It would be important to consider reach and coverage of state services in this assessment, as in some

countries the team may find that whereas the state finances services for some parts of the country, services in difficult to reach regions may be financed traditionally by non-state actors, without any state involvement.

- *An assessment of the usefulness of extended benchmark data:* If for more than 50 per cent of services mapped for the state as a whole or a specific region, the financing is not traditionally by the state, or does not traditionally flow through the state, the country child protection team should consider the purpose of calculating the benchmark. Is it predominantly to advocate for greater financing of services notwithstanding government involvement in the flow of funding, or would a contrast with or calculation of non-state financed or managed expenditure assist in advocating for more financing from government for services? If the answer to either these questions is yes, the team should consider calculating the extended benchmark. If the purpose of calculating the benchmark all along is to advocate for more state services and the Country Office judges that the additional cost of an extended benchmark is not worth the advocacy potential of contrasting state with private funded and managed services, only the core benchmark can be calculated.

## Differences in rules for calculating an alternative benchmark

*The alternative benchmark measures public and private non-household expenditure on qualifying CP measures and services. The identification and selection of the public component of CP expenditure will remain as for the core benchmark. Shadow rules for private expenditure identification and selection are specified in the methodology.*

The main parameter against which the benchmark will make a distinction between ‘normal’ and ‘exceptional’ circumstances in countries, is with regards to the funders and providers of qualifying services. Where child protection is delivered under ‘normal’ country circumstances, the core benchmark only will be calculated and will be of government financed or managed public expenditure. Where the calculation of an extended benchmark is advised as identified above, an extended benchmark will also include services funded by other actors, such as local and international donors, NGOs and the private sector.

The key shadow rules for the extended benchmark portion are:

**1. Expenditure on qualifying CP measures and services – as set out for the core benchmark – only will count.**

However, countries may decide to calculate a benchmark that is extended both in terms of the services that are deemed as qualifying - to align with country definitions of CP *inter alia* - and in terms of funders. In such cases it is advisable to calculate three benchmarks in order to maintain international comparability:

- a. A core benchmark, which will be comparable to the benchmarks for countries in similar circumstances.
- b. A consolidated country benchmark, extended beyond the core benchmark in terms of both the services and funders included. This benchmark will have no international comparability but can be compared against earlier or later benchmarks for the same country if the base of services remains the same.
- c. A standard extended benchmark, covering expenditure on the core benchmark services only but also expenditure financed by non-state funders. This benchmark will be comparable with other countries in similar circumstances for which extended benchmarks have been calculated.

**2. Two years of expenditure data must be collected,** as for the core benchmark.

**3. Country assessment teams must decide on the standard financial year to be used.**

Most non-state funders of CP services will use financial years that are different to the financial year of the state, and often also different from the financial years of other non-state funders. The benchmark methodology does not require all expenditure data to be converted to the same financial year. Instead, the country assessment team must decide the benchmark financial years that will be used, and for all funders (including the state), the financial years with the largest aggregate overlap with the benchmark years selected, must be used. If more than 40% of total qualifying CP expenditure is likely to be financed or managed by the state, or if expenditure thus financed or managed the largest block of expenditure with a consistent financial year, teams must select the state financial year.

**4. Audited outturn expenditure data are still preferred,** and data for the end of the second year for which data are collected may be no older than 18 months at the time of data collection.

**5. However, disbursement data by non-state funders of CP services may be used as a proxy for actual expenditure data.** This means that methods for collecting the extended data for the extended benchmark will focus more on the additional funders, rather than attempting to collect data from each final expender of funds.

**6. If disbursements are to programmes or projects that comprise more than CP measures and services,** the same apportionment rules can be used to calculate the CP expenditure portion of a disbursement.

**7. Consolidated national expenditure for all non-state actors must be collected.** As disbursement data by the funders of services can be used, national disbursement data should be collected, meaning that no estimates are required for expenditure in localities other than the ones sampled. However, it is still advisable in the sub-national locations that are sampled to collect public expenditure data, to visit non-public providers of CP services in order to ascertain who their funders are. This serves two purposes: firstly, it identifies local funders, for whom the expenditure data was be extrapolated alongside public expenditure data. Secondly, it serves as a check that all national funders have been identified.

**8. If an extended benchmark is calculated,** the 'primary public expenditure' variable must also be extended to include full expenditure by non-state funders *in the country being assessed*. For in-country corporate funders this would equal their full expenditure on social responsibility programmes. For international corporate, non-governmental organisation, and bilateral or multilateral donor financing, their total expenditure in the country must be added. The OECD DAC database on official development statistics can be used to calculate primary expenditure for official development assistance donors. These data are provided in US millions (current). The amount should be converted to local currency units using the average exchange rate (mid-market) for the year in question. Make sure to use the same units, i.e. thousands or millions.

**A process for collecting data from additional funders of child protection services**

In the extended benchmark the collection of data are from the additional main funders, rather than providers of formal services, although providers or NGOs managing funding for services on behalf of funders will also be useful sources of information. It is deemed that collecting expenditure information from all providers would in most countries be very costly,

as the population of service providers is potentially very large.

This section sets out a process for identifying the main additional funders of CP services.

**Step 1: Using the matrix and a network approach to map all funders of expenditure:**

Once the UNICEF child protection country team has agreed the need to calculate the extended benchmark, the benchmark team should map all financiers of expenditure on child protection against the service identification matrix provided below in CHAPTER 8.

On the assumption that child protection is a specialized area, and that all child protection actors in a country would be more or less connected through a network, this would require a snowball approach to identifying funders. The team needs to agree with the UNICEF Country Office whether an initial workshop to map services, as set out in CHAPTER 8 below is a good starting point, or whether querying the UNICEF Country Office on (i) its financing of child protection services that is not channelled through or managed by the state, and (ii) other financiers of child protection services, both local and international would be more efficient. The benchmark team then needs to follow up with additional funders or managers of funding identified through either process, asking the same questions. The process should be repeated until no additional funders are being identified, by existing child protection actors.

In countries where sub-national locations are being sampled, the team should follow a similar approach to map additional funders at the sub-national national level.

**Step 2: Surveying funders of child protection expenditure:**

The team can then choose to either distribute a survey to the identified funders or managers of funding for services or interview the funders or managers. The survey should request information on (i) the quantum of financing *disbursed* by provider, in the same years for which

the core benchmark is being calculated, and (ii) the purpose of the financing, categorized within the matrix and by whether it is on the regulatory functions, capacities, continuum of care or accountability components of service delivery, and (iii) the source of funds. It would be critical to get information on the source of funding reported, in order to avoid double counting.

As funders of services would not be able to consistently provide a regional breakdown of in which geographical area a service is being delivered, or the economic classification of the expenditure, the extended benchmark would not allow disaggregation against these categories.

If financial information is provided in currencies other than the local currency, the team must convert to the local currency, using the average exchange rate for the year being assessed.

**Step 3: Collating information and netting out funding included in the core benchmark.**

The final step is to compile total extended benchmark expenditure in the local currency, taking care to net out funding that was already included in the core benchmark (this would be expenditure financed by international and local donors, but managed by government). Care should be taken to net out inter-funder flows, for example when donor A finances the programmes of donor B. It is advisable to collect this information at the highest level, namely at the source donor, and to check at the same time whether institutions need to be visited to collect information on other donors financing the institution, if these are not yet on the team's data collection list.

Calculating an extended benchmark would be resource intensive, as it would require first mapping, then surveying and finally data cleaning and quality checks for all funders of child protection expenditure. As bilateral and multilateral donors do not classify their expenditure at a level of disaggregation that is useful for the exercise, it would also require an investment of time by the funders to complete the survey, or answer questions.

## CHAPTER 7 | THE BENCHMARK REPORT

### Guidelines for the benchmark report

Benchmark reports should be country-specific and user friendly, and maximise the value of the exercise for CP advocates, including the UNICEF Country Office. For international comparability however, a standard summary sheet is required to be included with summary standard graphs. This chapter sets out guidance on the style and content of the benchmark report, as well as a detailed specification of the summary sheet.

### Country-specific information and accessible information

*The benchmark report should be user-friendly. Even if a technical report is provided, UNICEF Country Offices should consider providing a plain language summary or briefing sheet.*

The core benchmark is designed to be internationally comparable. However, its purpose is very much country focused. At the same time, the exercise of collecting data for the benchmark provides a rich database of financial information on child protection services that is useful beyond the calculation of the summary benchmark.

The benchmark report should therefore present information fit for country purposes. This means that what is emphasised in terms of the data, the analysis that is presented in the report, and the sequencing of information and data should be aligned to the pertinent issues for the country, in addition to reflecting the benchmark and highlighting standard comparisons to similar countries.

Specifically,

- The report should be presented with a short executive summary, which reflects the main data findings and their policy implications for the country. The executive summary should also present a short summary of key principles for the benchmark methodology, the process followed in-country to map services and collect data and the limitations on data collection, the data and the benchmark itself.
- The report should start by reporting the key data findings, framed by key CP policy issues and the CP risks/harms that are prevalent in country. This should include any available estimates on CP needs. MICS and DHS data may be useful for this exercise as well as administrative data. While the benchmark project as set out in this manual does not include research into the need for CP measures and services, the team should make an effort to collect data on these needs from all reputable secondary sources, and reflect a summary in the report. If there are estimates of the child population in need of protection, the report can calculate CP expenditure per child in need as a rough estimate of real adequacy, noting the limitations (overlap in groups of children in need, poor data, non-comprehensive data) on this calculation.
- While the benchmark itself, as well as the concept of public expenditure on CP, can be understood intuitively, its calculation is highly technical. While the benchmark report should give a full account of the methodology used to calculate the expenditure, this can be done in a technical annex, while the main report should explain the approach and methodology in plain language, as well as the limitations to the findings such as any deviations from the methodology, limits to the sampling methodology used, or sectors that did not provide data on time.
- The main report should use easily understandable graphs and tables where possible to present data.
- All definitions should be clear, and the report can include a short glossary of key terms to help readers access the data.

- Acronyms should be kept to a minimum.
- The report should try to use plain rather than technical language. Where technical language is used, the term should be defined clearly, and included in the glossary of terms.

UNICEF Country Offices should consider preparing an accessible, plain language summary or briefing, which will contain the data findings, framed by policy issues, and setting out the policy implications. This sheet must include a summary box on the principles for the benchmark, the country methodology used including data sources, and data limitations.

### Provision of technical information

*The report document should include all appropriate technical information to interpret the benchmark. This includes referencing all sources of secondary information; a summary of the key sources on expenditure data; a section on data limitations; and an explanation of data collection methods.*

The collection of data for the benchmark requires consultation of a large number of public financial documents and reports and respondents, while in practice the calculation of the benchmark requires the use of both formal and informal financial and non-financial data. Being transparent on data collection methods followed, the sources of information and the resulting data limitations, is key for the benchmark to be accepted as valid information.

It is therefore advisable that the benchmark report:

- **Is transparent on data limitations:** This should be done through the inclusion of a section in the main report on all factors that affected data coverage and quality. Known and unknown data gaps should be specified. This can be done in summary in the main report, with detail provided in the annex.
- **Is transparent on data sources:** The database requires that the source for each record is provided, including the name of the document if it is official data, and the budget line associated with the record. Where the source is not official documentation, but information provided by informants, this is specified too. While it is acknowledged that in practice it is difficult to keep a list of all persons consulted, for record-keeping the team should endeavour to do this. The report does not need to reflect the full list itself, as records can run into hundreds. However, the report should provide a summary of the MDAs visited, as well as across MDAs/child protection sections, of the type of documents and offices of persons consulted.
- **Is transparent on the methods used to collect data:** The country-specific explanation of the methodology should summarise the processes used to map services, identify respondents and collect data.
- **A validation workshop is advisable:** Once data are collected and analysed, a workshop presenting key findings to national stakeholders can be useful to identify data gaps of which the team was not aware, or anomalies in the data given stakeholders' knowledge and experience. If data on sub-national regions are presented separately in the main report, or as side reports, validations workshops should also be held in the sampled regions. This will provide an opportunity review the data and calculations and foster knowledge and ownership of the findings.

### Preparing the core benchmark summary sheet and radar graphs

The benchmark for all countries should be presented as a summary sheet containing the information set out in Table 4 below. The summary sheet presents the benchmark for the country; key complementary indicators; key dis-aggregations of the benchmark; country relative performance against other countries assessed; as well as key limitations on the calculation of the benchmark that are specific to the country.



## Table 4

### Summary benchmark sheet

Country information		Explanation		Radar graphs
The core benchmark	Country public expenditure on child protection per child aged 0 to18, as a percentage of government primary expenditure per capita. For example: 0.5%	The core benchmark.		Include in radar graph 1.
Public child protection expenditure	Average country public expenditure on child protection in national currency units nominal for the two years assessed to the nearest thousand. For example: NCU 3 405 thousand In countries with significant sub-national expenditure, this can be disaggregated by national level, and sub-national level expenditure.	The benchmark expenditure number provided for information purposes.		Include in radar graph 2 (in constant NCU, in other words taking into account inflation).
Growth in child protection expenditure	From the second assessment onwards, average annual change in constant expenditure on child protection (with the first assessment year as base year for calculating expenditure in constant NCU) as a percentage of average annual change in constant government primary expenditure. For example: 80%	Indicating change in relative prioritisation, if smaller than 100 indicating that expenditure on child protection is growing slower than government available resources, if higher than 100, indicating that it is growing faster.		Include in radar graph 1.
Core benchmark disaggregated by prevention and response	Percentage share of primary public expenditure on child protection on prevention and response services. Both numbers can be provided, although the one would be the complement of the other. Radar graph 2 could show both.	Provides information on the composition of public child protection expenditure.		Include both in radar graph 2 but in constant NCU to provide picture of CP expenditure.
Core benchmark expenditure on non-service delivery functions of CP services	Percentage share of public expenditure on child protection on public service functions in the system that support the quality of service delivery, e.g. institutional development, capacity building and accountability functions.	Provides information on public expenditure to regulate, build capacity for and hold government and providers to account for child protection services.		Include in radar graph 2, but in constant NCU.

(Table 4 continued on next page...)

(Table 4, continued from previous page...)

<b>Country information</b>	<b>Explanation</b>	<b>Radar graphs</b>
<p>Assessment of the likelihood of expenditure translating into service delivery</p>	<p>If an A score on PEFA is equalled to 4, a B to 3, a C to 2 and D to 1, with + scores adding 0.5, presentation of the average score on the following PEFA indicators:</p> <ul style="list-style-type: none"> <li>• PFM outturn level (PI-2 Composition of Expenditure Outturn compared to the original approved budget);</li> <li>• Measures of the quality of (policy-led) budgeting (PI-5 Classification of the budget, and PI-12 Multi-year perspective in fiscal planning, expenditure policy and budgeting);</li> <li>• Measures on the quality of financial management (PI-16 Predictability in the availability of funds for the commitment of expenditures; PI-20 Effectiveness of internal controls for expenditure);</li> <li>• Measure on procurement (PI-19 Competition, value for money and controls in procurement); and</li> <li>• Measures on functionality of the accounting, reporting &amp; oversight system (PI 25- quality and timeliness of annual financial statements, and PI-28 Legislative scrutiny of external audit reports).</li> </ul>	<p>Not included in the radar graphs.</p>

(Table 4, continued on next page...)

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<b>Country relative to other countries</b>		<b>Explanation</b>	<b>Radar graphs</b>
Country position in comprehensive league table	<p>“Country position of all countries assessed (core benchmark only) in three years prior to the country assessment, where the highest benchmark equals 1” out of “all countries assessed (core benchmark only) in the three years prior to the country assessment.</p> <p>For example: Ranked 7 out of 12 countries assessed.</p>	<p>Provides a comparison for the core benchmark against all countries.</p> <p>An option is to differentiate reporting the country’s position by status, with countries positions in alternative tables for countries experiencing emergencies and fragile states indicated or indicated in addition.</p>	<p>Relative position (and change in relative position in subsequent years) will be depicted in Radar graph 1, core indicator point.</p>
Country position in an income group benchmark	<p>Same as above, but using only countries in same income group for the most recent year assessed.</p> <p>If few comparison countries by income group are available when a country benchmark is done, the study team should think about showing a further comprehensive league table, but differentiated by income group.</p>	<p>Shows the benchmark relative to other countries in an income group. As states tend to provide more services the higher up the income-per-capita distribution of a country’s economy, the benchmark will tend to be lower, because the denominator is larger. Furthermore, ODA flows are relative to country income and the higher ODA flows, the higher the benchmark as ODA often favour social sector, child-protection oriented spending.<sup>2</sup></p>	<p>The study team may publish an additional Radar Graph 1 for the country’s income group only.</p>
Country position in region	<p>Using UNICEF regions, if available, country position relative to other countries in the region for most recent year of assessment.</p>	<p>The next most relevant country grouping is by region, on the assumption that countries within a region would have similar cultures and approaches to child protection.</p>	<p>Represent on Radar Graph 1.</p> <p>Proposal is to also represent the country’s core benchmark as an index relative to the highest benchmark for countries assessed in its income group.</p>

(Table 4, continued on next page...)

<sup>2</sup>These differences do not make the full benchmark ranking unfair or less powerful, as it remains a measure showing the prioritization of child protection services by the state relative to its capacity.

(Table 4, continued from previous page...)

<b>Country information</b>		<b>Explanation</b>	<b>Radar graphs</b>
Public child protection expenditure relative to average for all countries assessed	Country public expenditure on child protection per child in USD PPP for year of assessment, as a percentage of the average on child protection per child in USD PPP (year of assessment) for all countries assessed in the three years prior to the benchmark.  For example: <i>Country public expenditure per child on child protection is 80% of average public expenditure per child on child protection of the 12 countries assessed in same period.</i>	While the league table position provides information on the ranking of the country, this indicator in addition would indicate its relative expenditure compared to other countries.	Covered by main indicator representation on graph 1.
Public child protection expenditure relative to other countries in region	Same as above, but using only countries in UNICEF region and for the most recent year assessed.	Shows expenditure per child relative to other countries in the region.	Covered by regional indicator representation on graph 1.
Public child protection expenditure relative to other assessed countries in income group	Same as above, but using only countries in same income group for the most recent year assessed.	Shows expenditure per child relative to other countries in income group.	Covered by income group indicator in graph 1.
<b>Extended Benchmark (only in countries where an extended Benchmark is calculated)</b>			
Total child protection expenditure as a percentage of GDP	Total child protection expenditure (public and by additional funders) on children aged 0-18 as a percentage of GDP in local currency. For countries where only a part of the country was considered to be an exceptional circumstance, only expenditure by additional funders for these parts will be included.  For example: Total child protection expenditure is 0.04% of GDP.	The extended benchmark.	<b>Radar graphs</b>
Total child protection expenditure	The amount of total child protection expenditure on average for the two years assessed, as defined in the row above.	The total child protection expenditure amount provided as reference.	Include total child protection expenditure in extended benchmark radar graph (see paragraph 0) in constant NCU.

(Table 4 continued on next page...)

(Table 4, continued from previous page...)

<b>Extended Benchmark</b> (only in countries where an extended Benchmark is calculated)		<b>Explanation</b>	<b>Radar graphs</b>
assessment year as base year for calculating expenditure in constant NCU) as a percentage of GDP. For example: 80%	child protection is growing slower than government available resources, if higher than 100, indicating that it is growing faster.		
Public child protection expenditure as a proportion of total child protection expenditure	The amount of public child protection expenditure on children aged 0-18 as calculated for the core benchmark, as a percentage of total child protection expenditure on children aged 0-18 as calculated.	This line would allow comparison of government and total expenditure.	Include public child protection expenditure in extended benchmark radar graph in constant NCU.
Growth in total child protection expenditure	From the second assessment onwards, average annual change in constant total expenditure on child protection (with the first assessment year as base year for calculating expenditure in constant NCU) as a percentage of GDP. For example: 80%	Indicating change in relative prioritisation, if smaller than 100 indicating that expenditure on child protection is growing slower than government available resources, if higher than 100, indicating that it is growing faster.	
Total child protection expenditure on non-service delivery components	Percentage share of total expenditure on child protection on public service functions in the system that support the quality of service delivery, e.g. institutional development, capacity building and accountability functions.	Provides information on public expenditure to regulate, build capacity for and hold government and providers to account for child protection services.	Include in extended benchmark radar graph.
<b>Memorandum items</b>			
Notes on calculation	Any data limitations and adjustments to the standard methodology utilised in country. Explanation of sample size and associated reliability of the sub-national expenditure assessment.		

The summary sheet should be presented in the first year, with a single line radar graph that records the country's performance. In subsequent years two radar graphs should be presented as follows:

- *Radar graph 1:* records performance relative to the top performer of all countries considered if that performance is equal to 100 (radar graph 1, in other words a graphic relative performance index for the country compared to other countries, for each selected indicator). Previous assessments can be shown in subsequent assessments, allowing changes in the country's position relative to other countries to be shown.

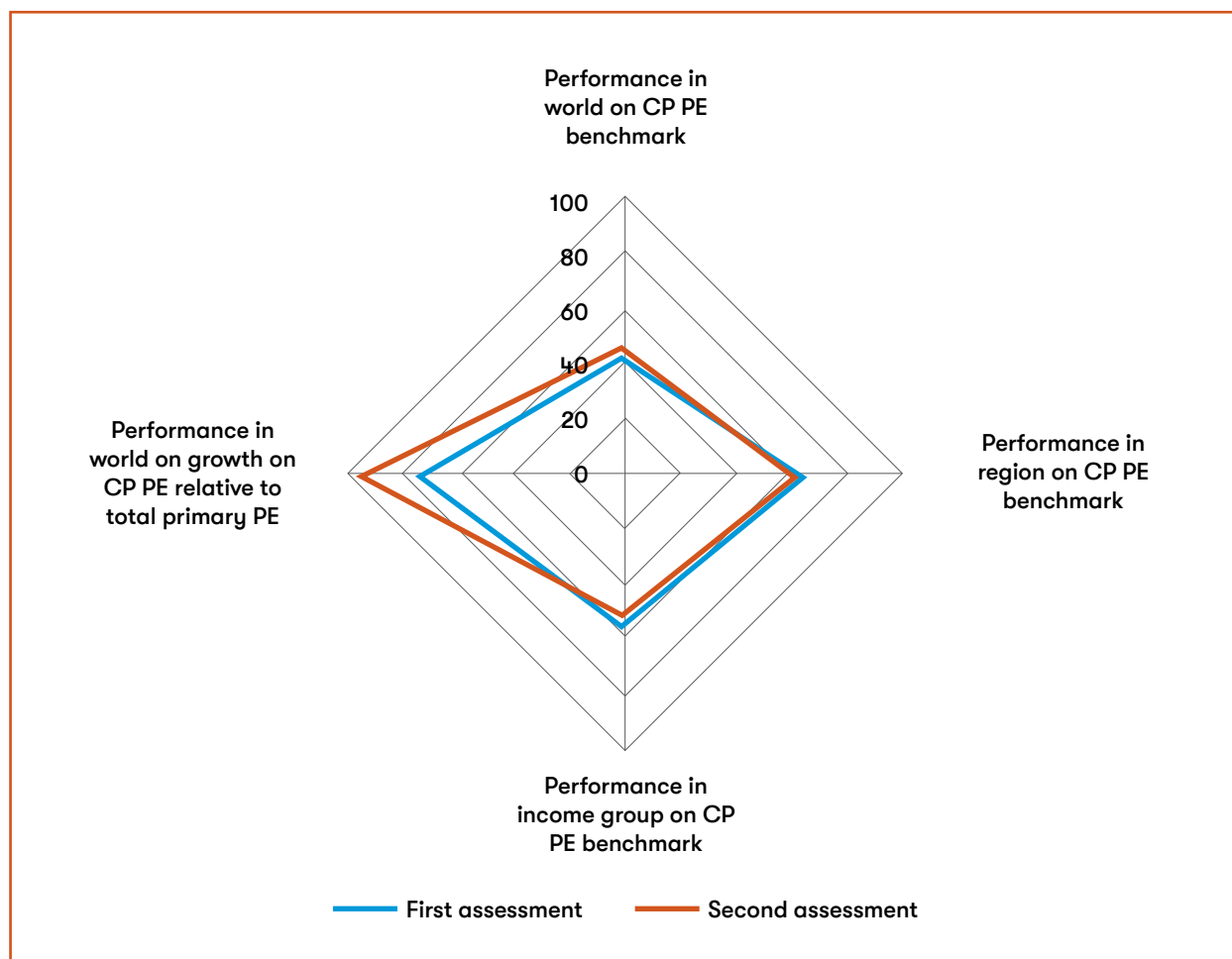
- *Radar graph 2:* records country performance on public expenditure on child protection aggregate, and for key disaggregations in constant national currency units (NCU). This graph will function as a graphic representation of the quantum and composition child protection expenditure in the country, and progress over time against the country itself.

Table 4 indicates which information provided in the summary sheet could be included in which radar graph.

## Figure 2

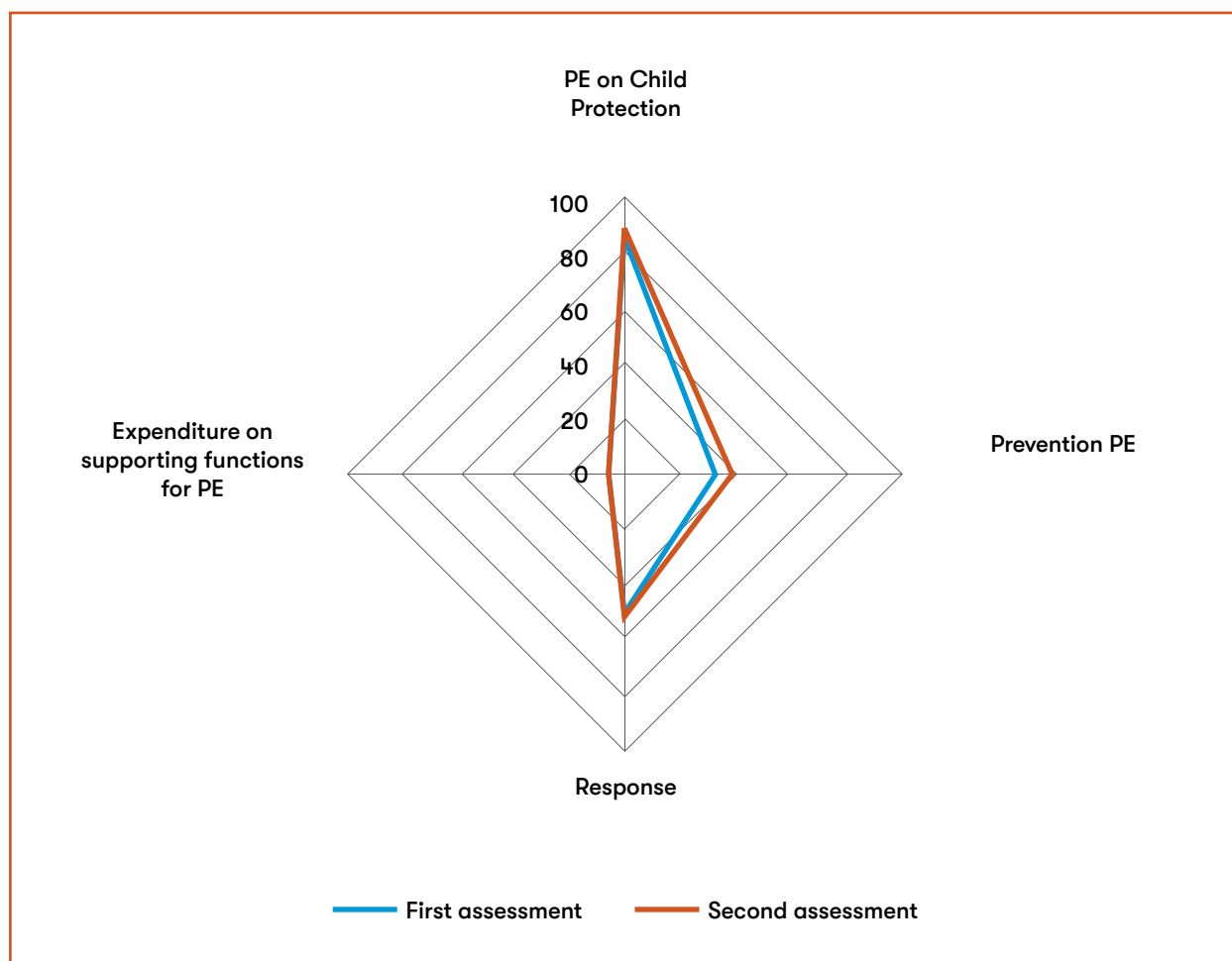
### Example radar graphs<sup>3</sup>

#### Radar graph 1: Country performance relative to other countries (index score)



<sup>3</sup>The data in these graphs are fictional and for graph illustration purposes

## Radar graph 2: Country Public Expenditure on Child Protection (NCU million constant)



For the extended benchmark a version of radar graph 2 should be presented, using the total expenditure on PE, rather than public. A fifth point should be added, namely public expenditure on child protection.

### Example table of contents of a benchmark report

#### Table 5

##### Indicative table of contents for Benchmark Report

Content header	Content
Executive Summary	The main data findings and their policy implications for the country. A short summary of key principles for the benchmark methodology, the process followed in-country to map services and collect data, key data sources and data limitations.
Introduction	Rationale for undertaking the benchmark in country. History of assessments. Parameters of current assessment (core and extended or not, year assessed, information on assessors and key government counterparts). Summary of methodology used.

(Table 5 continued on next page...)

Content header	Content
<b>Child protection in country</b>	<p><b>Discussion of key child protection risks</b></p> <p>High level summary mapping of child protection approach and system – legal framework, key actors and relationships between them, roles and responsibilities. In some countries this mapping will be available from previous studies on child protection and should be re-used if still up to date.</p> <p>Key challenges of system (resources, capacity, balance between prevention and response etc.).</p> <p><b>Presentation of key data findings</b></p> <p>Presentation of the core benchmark, followed by pertinent analysis of the benchmark and CP public expenditure, given the CP circumstances of the country. This may include:</p> <ul style="list-style-type: none"> <li>• Discussion of the balance between prevention and response measures and services.</li> <li>• Discussion on regional disparities, if the sub-national sample is sufficiently large to allow such analysis.</li> <li>• Discussion of change in the benchmark between assessments, and drivers of change.</li> <li>• Discussion of the rankings in the summary sheet, and drivers of why country performance differs from other similar countries; discussion of further rankings as relevant.</li> <li>• Further disaggregation and analysis of the benchmark, e.g. by types of harm for which services are provided. This disaggregation and analysis can look at <ul style="list-style-type: none"> <li>○ government financed expenditure (excluding externally financed expenditure) as a percentage of government tax revenue minus interest payments – this would separate donor financed from government financed expenditure,</li> <li>○ the benchmark for different disaggregations of the numerator (by types of harm (if useful),</li> <li>○ relative growth rates in child protection public expenditure (absolute and per capita) by type of harm, by sub-national region, by service function,</li> <li>○ analysis of the data in terms of the effectiveness and efficiency of public expenditure in preventing and responding to incidence of harm to children (e.g. balance between expenditure on regulatory and service delivery functions).</li> </ul> </li> <li>• discussion of PFM limitations in country, and key factors inhibiting the translation of public expenditure into appropriated targeted service delivery, particularly with regard to the difference between de jure and de facto PFM systems.</li> </ul>
<b>Child Protection Benchmark methodology and limitations</b>	<p>Summary chapter on methodology, with full discussion in annex. Standard table on expenditure included and excluded for the country, method of recording or estimating expenditure at national and sub-national level, discussion of key limitations and challenges.</p>
<b>Conclusion on policy implications</b>	<p>A section that summarises the findings and discusses the policy implications of the findings.</p>

(Table 5 continued on next page...)



Content header	Content
<b>Annexes</b>	<p>The following standard annexes should be included:</p> <p>Annex 1: Presentation of the summary core benchmark sheet and graphs</p> <p>Annex 2: Methodology annex, that details the methods followed, sources and data limitations</p> <p>Annex 3: A data annex, which should reflect key data calculations and aggregates</p> <p>The team can include other annexes as required to help interpret or elucidate the information provided in the main report.</p>

### **Adding a chapter for countries that calculated the extended benchmark**

For countries that collected data for non-public funders of CP measures and services, care should be taken to present a consolidated benchmark and the core benchmark clearly. It is expected that in such circumstances the extended benchmark would be the

basis for all analysis presented in the report. Teams should however exercise their judgement on how to present the data, given country specific issues.

The table below presents further analysis that can be done if data for the extended benchmark is available.

### **Table 6**

#### **Further analysis of extended benchmark and extended benchmark data**

<b>Analysis of Extended Benchmark</b>	<p>Discussion of change in the extended vs the core benchmark between assessments, and drivers of change.</p> <p>Further analysis of the benchmark. This analysis can look at</p> <ul style="list-style-type: none"><li>• Discussion of the difference between public expenditure and expenditure by other donors on child protection (extended benchmark).</li><li>• Expenditure by donors as a percentage of total expenditure, for the donors for which the team has data on total expenditure.</li><li>• Discussion on differences between total child protection expenditure on prevention and response actions, and how additional donor expenditure adds to this comparative to public expenditure.</li><li>• Relative growth rates in total child protection expenditure (absolute and per capita) by type of harm, by sub-national region (as available), by service function, and how additional donor expenditure adds to this comparative to public expenditure.</li><li>• Analysis of additional donor expenditure in terms of the effectiveness and efficiency of public expenditure in preventing and responding to incidence of harm to children (e.g. balance between expenditure on regulatory and service delivery functions, or investment in human resource capacity vs infrastructure etc.).</li><li>• Discussion of issues in the management of additional donor funding in country, and key factors inhibiting the translation of donor expenditure into appropriated targeted service delivery.</li></ul>
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## SUMMARY OF CP FINANCIAL BENCHMARK PRINCIPLES

In summary, the principles to be used when calculating a benchmark for CP expenditure are:

### WHICH CP MEASURES AND SERVICES COUNT?

- The benchmark demarcates qualifying CP expenditure as government expenditure on measures and services that prevent or respond to a common, core set of global risks and harms. Expenditures not made deliberately and specifically to prevent or respond to these harms, are excluded from the benchmark. Country teams must identify the services and measures in country against the list, and track their cost.
- The CP financial benchmark includes expenditures that finance preventative measures to protect children from violence, abuse, exploitation and neglect, as well as response services for children who have come to harm due to violence, abuse, exploitation and neglect. The benchmark methodology includes a checklist of common prevention and response services. If a measure/service relating to one of the benchmark risks/harms is identified that is not on the checklist, teams must double check whether the measure/service deliberately and specifically prevent and respond to the risk or harm, before counting expenditures against it.
- The CP financial benchmark measures government expenditure on the CP system. That means it does not only measure government expenditure on prevention and response measures/services to violence, abuse, exploitation and neglect of children, but also the expenditure to develop and maintain the laws, policies, regulations, capacities, monitoring and oversight functions that support these measures/services.

### WHICH PUBLIC EXPENDITURES COUNT? WHICH DATA ARE USED?

- The core benchmark will include public (or state) expenditure on child protection, deemed to be all expenditure on qualifying services that is financed internally, i.e. by countries' own revenues from levies, fees and charges, regardless of who undertakes the expenditure. It will also include all externally financed expenditures (by local and international donors), notwithstanding who delivers the actual service, as long as government has ownership of the expenditure and some say in the allocation and use of resources.
- The benchmark is of national expenditure on child protection, notwithstanding which level of

government finances and/or delivers the services. Where CP expenditures (beyond a threshold level compared to overall expenditures) are made at sub-national level, teams will sample a number of locations to generate an estimate of consolidated national expenditure.

- The benchmark is calculated using the average annual expenditure on child protection over two years, of which the latest year should in principle be no more than 18 months prior to the data collection year.
- The standard preference for the core benchmark will be to use audited outturn data. However, where audited outturn data are not available, is older than 18 months at the time of the assessment, or not available in useful formats, for domestically financed expenditure outturn then budget data will be used, in that order of preference; and for externally financed expenditure, where the programme or project is not included in the budget documentation, development partner disbursement data will be used.
- It is unlikely that all allocations to child protection measures and services will be made and/or identified specifically in official budget data and expenditure reports. Generally, child protection expenditure will be subsumed in more aggregate budget lines. The benchmark methodology allows the child protection portion of expenditure to be estimated in such cases, following a set of apportioning rules. However, for some measures/services and functions full expenditure will be used even if the CP measure/service is only a sub-set of the full objectives of a service or a function. This is because in some cases it is impossible to sensibly isolate a CP portion. These services/functions are commonly awareness-raising measures, as well as the policy and regulatory framework development functions associated with any set of measures and services.

### WHAT ABOUT THE EXTENDED BENCHMARK?

- The extended benchmark is calculated in country circumstances where it is advisable to also have information on non-state financing of CP measures and services that prevent or respond to the predefined list of global CP risks/harms.
- The methodology identifies three such circumstances, namely when countries are experiencing an emergency, when a country is a fragile state, when historically the state is not the funder or provider of CP services in a country.
  - If a country is affected by a level 2 or 3 emergency (as defined by OCHA) or on the

fragile states list (as provided by INCAF) the benchmark for fragile and post-conflict states should be calculated.

- Countries in which funding for CP services historically has been channelled from international and local donors directly to non-governmental actors and in which it makes sense to also calculate an extended benchmark will be identified by UNICEF Country Offices, with the assistance of benchmark assessment team. As a general rule less where less than 50% of funding for child protection services is government financed or managed, an extended benchmark should be calculated.
- Countries would be considered for the calculation of an extended benchmark for the duration of the emergency and state of fragility, and up to 3 years after moving out of either status, given time required for recovery. In some cases countries would move into emergencies in between assessments, which would require the calculation of an extended benchmark.
- The alternative benchmark measures public and private non-household expenditure on qualifying CP measures and services. The identification and selection of the public component of CP expenditure will remain as for the core benchmark. Shadow rules for private expenditure identification and selection are specified in the methodology.

## THE BENCHMARK REPORT

- Countries are free to structure a report that will best serve country purposes.
- However, the benchmark report should be user-friendly and use accessible language. Even if a technical report is provided, UNICEF Country Offices should consider providing a plain language summary or briefing sheet.
- Utilising data from the MICS surveys to provide a picture of the relative need for protection, is a powerful addition to the report. This can show changes in expenditure relative to MICS data over time, or against other countries.
- The report document should include all appropriate technical information to interpret the benchmark. This includes referencing all sources of secondary information; a summary of the key sources on expenditure data; a section on data limitations; and an explanation of data collection methods.
- The summary sheet presents the benchmark for the country; key complementary indicators; key dis-aggregations of the benchmark; country relative performance against other countries assessed; as well as key limitations on the calculation of the benchmark that are specific to the country. The summary sheet should be presented as Annex 1 of the benchmark report.



## Section 3

### **STEPS IN AND TOOLS FOR CALCULATING AND PRESENTING THE BENCHMARK**

*A step-by-step guide on the process and tools for implementing the principles  
discussed in Section 2*

## CHAPTER 8

## PROCESS TO IMPLEMENT THE CHILD PROTECTION FINANCIAL BENCHMARK

Country benchmarking processes are ideally structured into (i) preparation, (ii) inception, (iii) data collection and analysis, and (iv) validation and reporting periods. This Chapter sets out processes for each period as a series of key steps.

The CP financial benchmarking exercise should take 9 months from first preparation steps, through to completing the data validation and reporting phase. The steps to implement the benchmark are as follows:

### Preparation:

1. Engaging with key government counterparts and agreeing to undertake the exercise
2. Checking for exceptional circumstances and determining likely size of the exercise
3. Establishing an implementation team
4. Training the implementation team

### Inception

5. Mapping of CP system
6. Development of implementation plan

### Data collection and analysis

7. Data collection
8. Data cleaning and analysis

### Data validation and reporting

9. Validation
10. Reporting

The sub-sections below discuss these steps one by one.

The Benchmarking Tool that accompanies this Manual can be found at <https://www.dropbox.com/s/zest0qpyt6yh8pm/Financial%20Benchmarking%20-%20Data%20capture%20tool%20March%202020.xlsm?dl=0>

### Step 1: Preparation - Engaging government

*Accessing government financial data and government respondents at all levels of government if the benchmark process is co-owned by key government counterparts. Support from the following central government ministries is important: the ministry responsible for fiscal and budget policy and management (usually the ministry of finance or equivalent); the ministry (or ministries) responsible for national planning, monitoring and evaluation; the ministry with oversight over sub-national governments (if sub-national data are collected); and the office of the executive head of government (such as the president's or prime minister's office). Of these the ministry of finance particularly is key. Furthermore, ownership by the government structure responsible for coordinating CP across public entities will assist the process significantly.*

While a limited benchmarking exercise can be undertaken in some countries using published expenditure data only, in most countries the detail of information needed requires access to documentation and data that might not be public, and even if it is public, might not be readily available. Furthermore, as the exact financing of CP measures and services is unlikely to be specified in even internal budget and expenditure data, significant engagement with public officials across

ministries is needed to ascertain the best base for apportioning data, and collect the non-financial data needed for the calculations. Engaging government in the early phases of planning a benchmarking exercise is therefore critically important to facilitate this access to data and people.

Ideally, the benchmarking exercise should be undertaken as a joint exercise, even if the benchmarking team itself does not include government officials. At the very least, agreement from government that the exercise will be undertaken and that data can be released by officials, is necessary in most countries.

Engagement with the following ministries is important:

- **The finance ministry or equivalent.** In most countries the finance ministry is responsible for managing budget allocations and data, as well as budget implementation and actual expenditure data. In many countries the finance ministry also keeps data on expenditure by sub-national governments and can facilitate engagement with the departments that undertake budget planning and management in sub-national locations. Furthermore, the finance ministry usually would have the data required to calculate consolidated national primary expenditure, namely consolidated expenditure and consolidated debt cost. Finally, the finance ministry has the best knowledge of how different functions and services are being financed across government and can guide the team on the best point to collect data on the financing of any service. The finance ministry is therefore an important counterpart to have on board.
- **The national planning, monitoring and evaluation ministry, or ministries responsible for these functions.** The support of ministries with these functions is important particularly for mapping services, as they often have an overall view of how the functions of government are distributed across national and sub-national governments and the administrative units of sectors. They can also facilitate access to the non-financial administrative data, which is required to apportion expenditure data.
- **The ministry with oversight/monitoring functions of sub-national governments.** In countries where decisions on the allocation and use of funds for some CP measures and services

are located in sub-national governments, access to sub-national government officials and data are necessary to select locations to sample; to collect data; and to calculate the benchmark. In most decentralized states central government includes a ministry or office with oversight, coordination and/or monitoring functions for sub-national government. This ministry is an important counterpart.

- **The office of the head of the central executive/government.** Official country processes and engagement can be more or less bureaucratic and protocol driven. In some countries it would be virtually impossible to interview public officials without an official letter of permission from the head of government, or an internal instruction on engagement with the team. In most countries such a letter or instruction will significantly ease engagement, and the provision of data. Engagement with the office of the head of government may be needed to facilitate these processes.
- **The CP sector lead ministry and/or sector coordination bodies or structures.** In many countries CP policy development, coordination, monitoring and evaluation are led by one structure, albeit it a ministry, agency or some sort of committee structure. Access to all bodies that finance and provide CP measures and services will be enabled if this structure takes ownership of co-ownership of the benchmarking process.

In federal and highly decentralized countries the process of engagement at national level may need to be repeated fully with subnational government structures.

### **Step 2: Preparation - Checking for exceptional circumstances and determining likely size of the exercise**

It will be necessary for the UNICEF Country Office to make a first assessment on whether the country is in an emergency or is a fragile context, or may require collection of data from non-state funders on account of the state playing a historically limited role in the provision of CP services. Secondly, as it will influence the size of the team, the Country Office will have to make a preliminary assessment on whether sub-national sampling will need to occur, and in how many locations, using the methodology set out in Box 2.

### Step 3: Preparation - Establishing an implementation team

*The implementation team must include members with prior knowledge of and experience in the CP sector in country, as well as expert members in budget tracking and/or analysis, even if this experience is not of the country itself. All team members must be able to use Microsoft excel. It is an advantage if all team members have prior experience in quantitative analysis. At least some senior team members must be based permanently in country. The size of the team is dependent on the number of sub-national locations sampled.*

#### Team composition

Different UNICEF Country Offices will have different preferences on team composition with regards to the number of UNICEF staff versus external consultants, and international versus in-country team members. However, it is highly advisable that at least one senior team member is based in country full time, or can remain in country for the duration of the study, as data collection and follow-up can stretch over several months.

The following are the key skill and knowledge requirements for the team:

- **Prior experience in and knowledge of the country's child protection system.** Experience so far has shown that an in-depth CP understanding and experience in the country is a key requirement for at least one member of the implementation team. This facilitates mapping of country CP measures and services, facilitates access to key CP respondents across government at central and sub-national levels, and facilitates the quality of analysis in the benchmark report.
- **Prior expert knowledge and experience in budgeting systems.** While it will be to the team's advantage if the team member(s) bringing this capacity has worked with the assessment country's public finance system and budgets, this is not a stop-go requirement. An external team member that brings sufficient experience of different budgeting systems will be able to comprehend country-specific practices fairly quickly.
- **Quantitative analysis experience.** A lot of the data collection work requires judgment on what data will be the best to use, as well as sometimes innovative methods for apportioning

expenditure if no standard way of doing so is possible. Implementing the benchmarking exercise with a team in which all members are numerate and have prior experience of quantitative analysis facilitates a credible benchmarking process.

- **Knowledge of Microsoft Excel.** The database tool used to record expenditure data are excel-based: excel knowledge is a requirement for all team members.

#### Team size

The standard minimum team size should be two members, to undertake mapping of qualifying CP measures and services, collect clean and analyse the data, and draft a country benchmarking report. However, if the country CP sector is relatively small and no subnational data are collected, a single person can undertake the exercise within a 6-month period. If sub-national sampling is likely to be required in country, more members may be needed to enable sampling of sub-national localities within a reasonable time period. Factors influencing the size of the team is also the balance of international and national members: if there are likely to be language barriers for international members, the team should be large enough so that national consultants can accompany international consultants to interviews.

### Step 4: Preparation - Training the implementation team

*All team members must be fully trained on the methodology, including working through different samples of the kind of data collection decisions that are made in the field.*

Decisions on which data to collect are taken in the field. It is therefore important that all team members are fully trained on the methodology prior to data collection. A set of training materials accompanies this Manual, and can be found in the annexes. The training materials cover four sessions, that should take up at least three days, with the last day preserved for training on the tool, utilising CHAPTER 9 of this manual.

### Step 5: Inception - Mapping of child protection system

Once the implementation team is constituted and trained, the next step is to map the CP system in country. The following has proved to be useful approaches to this task.



## 1. Initiating the process with a multi-stakeholder service mapping workshop

Knowledge of the extent and detail of the country CP system is usually diffused across stakeholders. A benchmarking process initiating workshop with key national and some sub-national stakeholders is useful to introduce the process to key stakeholders, and draw on different stakeholders knowledge bases for an initial mapping exercise.

It is advisable that participants in the workshop include stakeholders from the key central government counterpart agencies (listed above), as well as from all CP sector ministries (e.g. health, education, justice and law enforcement, civil affairs and immigration etc.). If possible, the coverage of the first CP services map will also be enhanced if selected sub-national government stakeholders, as well as central and sub-national non-government experts and stakeholders are invited. In addition, representatives from bilateral, multilateral, private and non-governmental funders should also be invited, particularly if the expectation is that an extended benchmark will be calculated.

The workshop can be organised into an introductory session - which will explain the exercise and the core methodology to participants, and introduce the team - and a series of sessions to map the CP system. A useful way of organising these sessions is to first run a session in which the key contributing sectors of government is identified (broadly along the functions of government categorisation), and then to break the workshop up into parallel sessions that will map qualifying services sector by sector. The work of the breakaway groups can be presented in a closing session, to identify gaps and overlaps.

## 2. Using the child protection financial benchmarking identification matrix tool

The matrix presented overleaf can be used as a tool both to identify CP measures and services, but at the same time to determine whether measures and services that are found, qualify for inclusion in the benchmark.

The matrix arranges the list of CP benchmark harms and risks on the horizontal axis, and the checklist of typical prevention and response services on the vertical axis. It asks in each cell which of the array of functions from policy development through to monitoring is present for that cell. The matrix tool is presented

overleaf. The core benchmark principles are applied as follows in using the tool:

- i. Any measure/service that is presented to the team as a qualifying CP measure/service must fit under the columns of the matrix. If the team is unable to place the measure/service in the columns of the matrix, it is excluded from the benchmark.
- ii. Any measure/service that is presented to the team as a qualifying CP measure/service that fits in a column of the matrix but the team cannot identify a corresponding row may still be admissible if the measure/service is specifically and deliberately aimed at preventing or responding to one of the listed harms/risks.
- iii. As all measures and services that qualify must be mapped, the team can use the matrix to identify services cell by cell.

An exception to the 'specifically and deliberate' requirement is in cases where CP measures and services are bundled into a larger programme and there is no rational basis to separate out the CP component. Specific examples are policy and legal framework development functions, and awareness raising campaigns that have objectives beyond CP prevention and response.

## 3. Mapping the budget holders for each child protection measure and service identified

In addition, the funder of each service needs to be identified, as well as which MDA at which level of government, as well as offices or units within the MDA makes the decision to allocate money to the service/manages the budget for the service within their overall budget allocation.

## 4. Using the Microsoft Excel database to record mapping information

The Microsoft excel tool used to record the financing of all services and measures is in a database format, so that the first set of columns provide the space to map all services. Teams are advised to utilise the mapping matrix in the mapping workshop, giving each breakaway group the matrix to identify services, and assigning the responsibility to classify each service identified using the matrix, by the kind of risks it addresses, the kind of service it is, and what function of that service, as well as the budget holders for each. CHAPTER 9 below presents the tool in more detail.

**Matrix 1**

<p><b>INCLUSION REQUIREMENT</b></p> <p><b>Action/service MUST be aimed at</b></p> <p>→</p> <p><b>IDENTIFICATION GUIDE:</b></p> <p><b>Action/service identification guide</b></p> <p>↓</p>	<p>Children not registered at birth</p> <p>Children in labour and other work that is harmful</p> <p>Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination</p> <p>Abused children (physical, sexual, emotional)</p> <p>Neglected children</p> <p>Children without adequate family care</p> <p>Children on the move due to migration, kidnapping and trafficking</p> <p>Children who are sexually exploited commercially</p> <p>Children in contact with law</p> <p>Children affected by emergencies</p> <p>Children in trans-national crime</p> <p>Children affected by armed conflict and violence</p>
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In each cell, the team is to identify the legal framework and policy development; capacity building; and accountability functions for each measure/service, as well as the CP service/measure itself.

**Prevention**

Public education & community mobilisation →
Birth registration
Life skills, youth civic engagement (e.g. child-friendly spaces)
At-risk children & families identification
Background checks & codes of conduct for those working with children
Individual family support, e.g. income supplements, mediation, entitlement assistance, service access, respite entitlement, legal aid, parenting groups
Reporting/Complaints mechanisms

**Response**

Verification, investigation & assessment
Referral, best interest determination & gate keeping procedures
Sensitive health, police, judicial, social work interventions (e.g. counselling, case management)
Case response & treatment: e.g. alternative care (foster, residential, emergency, shelter, adoption); diversions & alternative to custody; detention; family support or community-based care; family tracing reunification
Psycho-social support/mental health services
Recovery & social integration services
Measures to ensure accountability of offenders against children

## **5. Visiting key national stakeholders and one sub-national location**

The team's implementation plan will be enriched if it undertakes individual interviews with a selection of key national and sub-national stakeholders. At the national level the team should visit the key counterparts. In addition, if not a key counterpart, the team should visit the ministry of finance, the statistics agency, the planning MDA (if any) and the most important national CP MDAs to get a deeper understanding of money flows and budget structures. The process will also be enhanced if inception visits are paid to key stakeholders in at least one sub-national location (or two if government is structured in a regional and local level), to understand sub-national money flows and budget structures.

## **6. Familiarising the team with the structure of public finance in the country.**

Each country is unique in terms of how public funding – and private funding to public service providers – flows. As part of the inception phase the team should familiarise itself with the sources and users of public revenue. Key questions are: what are the revenue and expenditure

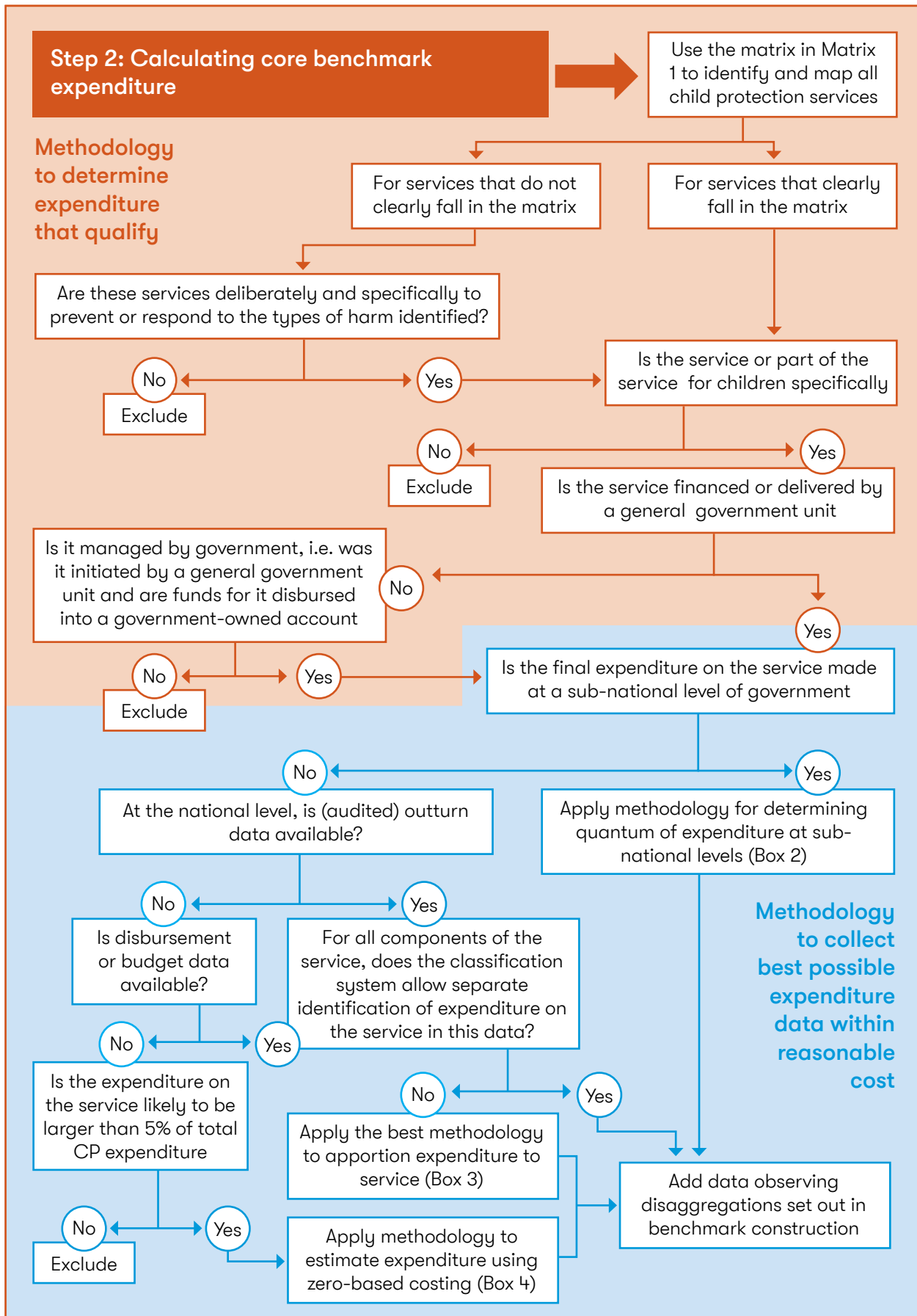
competency assignment between different levels of government; to what degree are subnational governments dependent on centrally collected revenue; what are the rules for dividing revenues vertically and horizontally between levels of government, and the users of funding at any level; what is the structure of conditional and unconditional grants in the country; how does the budget process work; etc.

## **7. Determining whether the services and measures mapped qualify**

At this point the team will have a map of CP measures and services identified by the workshop and through follow up meetings with stakeholders. In order to prepare an implementation plan, the team's next step is to filter out the CP services and measures that do not count, and to determine what the best data collection point would be. The diagram below provides an outline of a decision tree for the team to assess each CP measure and service listed. The team can equally use the decision tree during data collection, to re-assess services already identified, or assess services identified at this point.

**Figure 3**

**Decision-tree for filtering qualifying CP services and expenditures**



## Step 6: Inception - Development of implementation plan

Once a first map of CP measures and services have been drafted, and the inception visits undertaken, the team will be in a position to make the following key decisions.

- 1. Does UNICEF's preliminary assessment on whether the country is an exceptional circumstance country hold?** In other words, what will be the requirement to collect data from non-public funders?
- 2. Does UNICEF's preliminary assessment on the requirement for and extent of sub-national sampling hold?** If so, how many and which sub-national locations will be sampled? The team will at this point need to apply step 1 and 2 of the sub-national sampling methodology to select the locations to be sampled. This requires first collecting data on sub-national expenditure per capita, and checking on the practicality of working in different locations.
- 3. What data for which years will be collected?** What is the most recent outturn/audited data available at national and sub-national levels of government, and what does that mean for the selection of years and data type to be collected.
- 4. Which are the already identified data points where collection should occur?** The team needs to use the information gathered in the CP services mapping workshop and initial interviews to draw up a list of national and sub-national data collection points. This would include identifying how far down the chain of financing and expending money for services the team needs to go. For example, the mapping might have identified service providers that are state owned (e.g. child-care centres), but which also receive funding from private sources. In this case the private source funding needs to be recorded at the level of the centres, as it would qualify in view of the centres being state owned/managed. Generally, it is advisable to visit a sample of service providers during data collection in each locality, both state and non-state, to double check the information gathered in the workshop on how services are being financed.
- 5. Which members of the team will be taking responsibility for which components of data collection?** This includes identifying who will be responsible for collecting data on the other variables of the benchmark (see Table 1).
- 6. The likely duration and sequencing of data collection.** Given information gathered on CP

measures and services, and the likely budget holders, the team needs to determine the sequence of data collection, starting at the most centralised points for services, and working down to more decentralised budget holders. Generally, it is advisable even if the inception phase work said that all data can be collected from the MDAs financing services rather than the service providers, to visit a sample of service providers (e.g. hospitals, care centres, prisons) during data collection in each locality, both state and non-state, to double check the information gathered in the workshop on how services are being financed.

It is useful for the findings of the inception phase and the implementation plan to be set out in a brief inception report, which allow the UNICEF Country Office and country counterparts to check the completeness and accuracy of the information at this point; to discuss and agree to the sampling proposed; and to comment on the implementation plan.

## Step 7: Data collection and analysis - Data collection

During data collection the team will visit each identified data collection point, starting from the centre of government working outwards and downwards. Within each MDA it is also advisable to engage the most central department, office or unit to be interviewed first, and then work outwards and downwards.

### Taking interview notes

The methodology provides a summary interview note sheet, which enables comprehensive data collection at each point, while also allowing upwards and downwards checking of the comprehensiveness of data. It is important that notes are kept from each interview, so that when the team is queried on why some services / expenditures were included and others not; or queried on their apportioning decisions, the relevant notes can be found and provided. Sheet templates are provided in Annex 1, including a template for collecting data from national, regional, local MDAs and at the institutional service provider level.

### Keeping a record of non-formal sources of data

The preference is for data from official sources, i.e. budgets or expenditure documents. However, in practice, respondents may offer information on how funding is used within their official budgets in the form of internal documentation or respondent-generated spreadsheets and print-outs. The team is advised to make a record of these sources on the spot, e.g. by photographing the

source or requesting that a copy is made, or sent electronically. This is also to ensure that the team can answer any queries that may arise during data validation, or after publication.

### Entering data

CHAPTER 9 provides a step-by-step discussion of the database. It is advisable for the team to enter data into the database as soon as possible after data-collection – in accordance with the data identification rules – as a nuanced and detailed comprehension of how funding flows and money is used is required, and most of this comprehension comes from discussing CP services and their funding with respondents. If all record entering is done only at a later point, the task can be overwhelming, and details may not be recollected.

### Collecting data for the non-child protection expenditure variables in the benchmark

Data for these variables must be collected from the providers identified in the inception phase in a timely manner. Teams should pursue collection of this data – including statistics on the population and children, and data on primary expenditure at national level and in regions – from the start to identify possible problems.

### Collecting data for a review of the quality of expenditure management (PEFA data)

As set out in CHAPTER 7 the standard component of the benchmarking report requires an assessment of the quality of public expenditure management, as a proxy indicator for the quality of expenditure. This is provided as a mechanism to help reader interpret the financial data. The methodology proposes the use of selected indicators from PEFA assessments, which have been done for most developing countries. This data can be collected from the PEFA website, [www.pefa.org](http://www.pefa.org), for the country being reviewed. If no public assessment is available, the assessment can be sourced from the finance ministry in most cases. If the data cannot be released or an assessment has not been done at all, this section can be omitted, with a note in the data limitations section of the report.

### Step 8: Data collection and analysis – Data cleaning and analysis

Once all the data are collected or the data collection period is over, the team leader must consolidate the records entered by all team members and note gaps in the data. If these gaps cannot be filled, they need to be noted in the limitations section of the study.

Data cleaning is usually required, triggered by instances where different team members classified similar data across different locations

differently (or the same team member), or where the prescribed category labels in different fields of the database were not followed, with the result that records that belong together in categories, are not put together in the database pivot tables.

In practice the easiest way to check for data anomalies, gaps and mismatches is to generate the standard pivot tables and check through the levels of classification as a first step. Where records are shunted into different categories (sometimes because of incorrect capitalisation only) this can be identified and fixed in the database. A more serious issue is if similar services are classified differently: in these cases it would be necessary for the team leader to consult the interview notes, or follow up with team members, to ensure that records that should be categorised similarly, are together.

The team leader should also draw a number of samples records and follow the evidence trail back to the original record to check that items were entered correctly, as mistakes are easily made. The sampling should be done based on the size of the amount for a record, on the team leader's experience of different team members and the likelihood of mistakes being made, and on the complexity of the assumptions made to derive the amount entered into the database.

A team meeting to discuss the data can assist to resolve issues quickly.

The analysis of the data are pre-set up in the excel tool, using pivot tables and pre-structured sheets to calculate the benchmark, and to undertake analyses of its composition.

### Step 9: Data validation and reporting – validation

It is advisable that a second workshop is held to validate the results of the benchmarking with key national stakeholders. This workshop can be scheduled either before drafting the report, or based on a draft report. It is advisable that it is based on the draft report. However, if this is not possible, then the team must put together a presentation of the key data findings of the exercise, namely:

1. The benchmark (and extended or additional benchmark if calculated).
2. The components of the benchmark, and limitations on the data (data gaps etc.).
3. The methodology followed to collect the benchmark, including sampling and extrapolation methodologies.
4. Analysis of the CP expenditure collected; by

prevention and response; different risks; support functions or direct services; and the different functional sectors of government.

5. Key thoughts on policy issues and implications from the data.

### **Step 10: Data validation and reporting - reporting**

A final step is to draft a country report. It is advisable to prepare a final report outline - based on the draft outline determined in the inception phase - and share it with the UNICEF Country Office and key counterparts prior to commencing

the drafting. Please refer to CHAPTER 7 for a discussion on report contents.

A draft report should be provided for comment, prior to finalising the report.

The UNICEF Country Office may develop a popular version of the technical report for advocacy purposes, and devise a strategy for disseminating the findings.

UNICEF Headquarters or Regional Offices may keep dashboards that include country comparisons based on multiple benchmarking exercises.

## CHAPTER 9

### A TOOL FOR RECORDING EXPENDITURE DATA

#### Setting out the tool used to record expenditure data

The benchmark methodology includes a tool that records expenditure data for the benchmark in a standard format, and which then calculates the benchmark, and analyses the composition of CP expenditure. This chapter provides the basic structure of the tool, and instructions on its use.

#### Summary of the tool

The tool is Microsoft Excel Workbook. It will work best in Excel 365, but can be used in earlier versions of excel, although no earlier than 2007. It uses a macro, so appears as a macro-enabled workbook, or \*.xlsm file.

The workbook is set up as a database, not a matrix. In other words, it collects data record by record, with

each field needing to be classified for the record, according to standard variables in many cases. These variables/or labels will be used to manipulate the data for analysis purposes.

This means that one service may have several records associated with it. Please see Box 5 below for an example of how this works.

#### Box 5 Multiple records for one service

The service being recorded is expenditure on child welfare centres. Some of this expenditure finances the centres, but others finance the monitoring done by the local social welfare unit in the city, and some of it finances the expenditure on social workers who visit the centre, as part of their overall job description which includes non-CP responsibilities. The social workers salaries are funded by national government. National government also provides a subsidy to these centres.

The records for this service will be as follows (truncated – i.e. not the full database).

#### Expenditure records for child welfare centres

Budget holder	Service description	Which function?	Year 1	Year 2	Average	Apportionment Numerator	Apportionment Denominator	Apportionment Percentage	Qualifying Amount
City social welfare unit	Child welfare centres for street children	Direct service	100	110	105	-	-	-	105
City social welfare unit	Child welfare centres for street children	Monitoring	10	10	10	-	-	-	10
National social welfare ministry	Child welfare centres for street children	Direct service	50	50	50	-	-	-	50
National social welfare ministry	Social work support to child welfare centres for street children	Direct service	190	210	200	50 hours per week	10 hours	0.2	40



The tool is set out across the following worksheets:

- 1. A definition sheet:** the definition sheet provides a definition for each of the terms used in the tool, for easy reference.
- 2. Services map:** provides the templates for mapping services in the inception period.
- 3. A start sheet:** this sheet takes the user through the database step by step, with links to the different sheets. It therefore in effect functions like an index.
- 4. Lists:** the list sheet is key to the database. In this sheet the user – i.e. the team member using the sheet – sets up the labels that will be used in each field, for fields that are pre-defined so that they can be used for analysis purposes.
- 5. Data:** the datasheet is the heart of the tool. In this sheet team members record the data records for each service they identify. The categories used in this sheet are set out in more detail below.
- 6. Core Pivot:** provides information in a pivot table on all expenditures tagged as core.
- 7. Ext Pivot:** the Extended pivot collects all entries marked as extended in the tool.
- 8. PrevResp:** the PrevResp sheet is also a pivot table, that uses the data on the data sheet to analyse expenditure by funder and whether the expenditure is for a prevention or response service, or both.
- 9. DirSup:** the Service & Support sheet is also a pivot table, that uses the data on the data sheet to analyse expenditure by whether it is for direct services being delivered, or for a support function associated with the direct services (e.g. capacity development).
- 10. Sector:** the sector sheet is also a pivot table, that uses the data on the data sheet to analyse CP expenditure by the functional sector to which the budget holder belongs. This allows for analysis of whether the health versus the social welfare sector for example, contributes most to CP financing.
- 11. Benchmarks:** transfers data from the other sheets, and requires child population data to be entered to calculate the benchmarks and other standard indicators.
- 12. CalcPrim:** provides the template to collect primary expenditure information. It is linked to the SN PrimExp and EF Prim Exp sheets
- 13. Calc Loc to Reg:** is used to determine the coefficient for each region, to predict local government expenditure for the sampled regions based on the sampled local governments

and the primary expenditure of other local governments.

- 14. Calc Reg to Nat:** is used to determine the coefficient used to predict regional expenditure for regions for which expenditure data was not collected, based on the data collected for the sampled regions and relative primary expenditure of the other regions.
- 15. The LG Prim Exp:** collects information on the primary expenditure of third tier sub-national governments / local governments to calculate estimated local government CP expenditure for all regions sampled.
- 16. The RGN CP + Prim Exp:** collects information on the primary expenditure of regional governments (or second tier sub-national governments) to calculate estimated regional government CP expenditure for all regions, including taking into account estimated LG expenditure for sampled regions, if LG expenditure was sampled.
- 17. The EF Prim Exp:** sheet collects information on the primary expenditure of external funders.
- 18. Query forms:** are the in-tool forms that are also reproduced in the annex to this manual. These are the forms for conducting the main data collection interviews with respondents at various levels.

The sections below describe the database section by section. **Please note that when using the tool, columns that are not needed can be hidden, but should not be deleted so as to not affect formulas.** Furthermore, teams should take care not to delete formulas, unless they are sure that their manual override of the formula represents a valid correction. Maintaining common assumptions in and ways of calculating the benchmark is important for comparability over time, and cross-country comparability.

### Section 1: Using the database tool

In the database, as reflected here, each section is colour coded differently. For each of the fields the database identifies the function in row 2, the action required from the recorder for each field in row 2, the title of the field in row 3. For the manual in the final row of each table, we provide a description of the source of the values in the list (if a dropdown list) in the final row.

#### Step 1: Complete the lists

A first step to use the data base tool is to customise the lists for the country. These lists are essential, to ensure that each record uses the standardised identification tags for each

record, so that the analysis will pick up each record. For example, if you want to analyse your data to only show expenditure for a specific budget holder, all rows on the DATA sheet for that budget holder, must spell the budget holder name in exactly the same way. This is controlled by using a dropdown list in that column on the DATA sheet, that links to the names you enter for the national, regional or local governments (or donors and institutions).

**Most lists are pre-defined** – which allows comparison across countries. The only customisation that is needed is of the regional and local governments that are sampled, and the budget holders at national, regional, local government, donor and institutional levels. An easy way to locate which columns should be completed, is by checking row 3. If a column's cell in this row is a bright yellow, that column needs to be customised.

Instructions are provided in the tool in row 3 for each column.

A key set of customisation depends on (1) Whether and how many second tier 'regions' were sampled. These may be called provinces, regions, counties or states in different countries; (2) Whether in any region, third tier 'local governments' were sampled. These again may have specific designations, such as towns, municipalities, sub-counties, districts etc.

**Customisation Step 1:** In column P of the tool, the user needs to indicate the names of all regions sampled. Start in row 6 and list the regions, one region per row. If a region's name comprises two words (e.g. South Dota) write it as South\_Dota. This is because the region name will become the list name and excel does not recognise list names that are two words. If no regions were sampled, the user can ignore columns P to W – the sheet will only ask for national budget holders.

For region 1 the detail columns are already provided in column Q (which provides for regional budget holders to be listed) and columns T-W, which allows for a list of localities sampled in region 1, and the list of budget holders for each locality sampled. To customise local governments for each region, the user should:

**Customisation Step 2:** Complete the list of local governments sampled for region 1. This is done in column T. If a local government's name comprises two or more words, this name

too should be joined with an underscore, e.g. West\_Valley\_Mprusi. Columns must be added before column X of the original workbook which has the international donor list in it, otherwise the macro to update the named ranges for the whole workbook will not work.

**Customisation Step 3:** Add columns BEFORE COLUMN X or reduce the columns for region 1, to be equal to the number of local governments sampled.

**Customisation Step 4:** Identify the added columns. You will notice that as you fill out the names Local\_1 to Local\_3, the names automatically transcribe to row 4 and 5 in column U to W. This is because they are linked with a formula (e.g. =T6 in column U4 and U5). Now, for any further local governments added the name of the additional LG should be added to their corresponding budget holder columns in both row 4 and 5, by writing the appropriate formula. You can do this easily by typing "=" in the cell in row 4 and 5, and then clicking on the linked name in column T. This is to identify the drop-down budget holder lists per region and per local government.

**Customisation Step 5:** Then, if local governments are sampled in more than one region, add the requisite number of columns (BEFORE the international donor list column, and it would be 1 column to list the local governments for each region, plus a column for each of the local governments listed to add the budget holders), fill out names (using the underscore method for two- or more-word names and link their names similarly by region and local government for row 4 and 5).

**Customisation Step 6:** Once all preliminary names are added (additional budget holder names can be added as the DATA sheet is completed, up to row 30 of all budget holder columns), the user should press the macro button in cell A10, to update the named ranges for the workbook. If any alterations are made to regional or local government names at any point, this button MUST be pressed again. Any alterations to budget holder names will automatically feed through to the lists. Remember to update any name changes by re-accessing dropdown lists in previous records if the alteration is done during data collection.

**Customisation Step 7:** (only if the number of budget holders exceed 24 in any one case). In this case, the list generated through the macro needs to be adjusted. This can be done at any

point in data collection. Specific instructions are in the workbook, on the Lists sheet, cell A12.

**Customisation Step 8:** Then the user can complete data for international donors, local donors and institutional budget holders, as well as the team names.

### **Step 2: Completing the DATA sheet and other key data records**

All CP expenditure data are entered on the DATA sheet. This sheet is essential for the exercise. When there are more than one data collector, the team leader can provide a copy of the workbook to each, once the lists are customised, and emphasising that all columns on the data

sheet MUST be completed, even if some of them repeat for all records for an individual researcher. If this is done properly, the team leader/data cleaner can collect the sheets from all researchers, and simply copy the content of data lines over onto a consolidated sheet. Experience in the pilots however, have shown that it is better to first clear each researcher's sheet and complete their data checks, before compiling. The final columns of the data sheet provide basic database administration information, namely, who entered the record first, who checked it, and whether the record is final. These columns will help to adjust errors as a worksheet progresses through data entry and checking processes.

### **Box 6 What to do if you are not sampling a similar number of localities in all regions**

The tool allows for some flexibility on this. Here are some scenarios:

1. You are sampling more LGs in some regions than in others. This is easy, just add columns for the LGs you need by region. When you get to the Calc Loc to Reg tool, estimate how many lines you will need (one for each LGs sampled), and enter 1 region and as many LGs as you need in the dialogue box. In the individual lines you can match regions and LGs as needed and set the regression for the LGs lines per region.
2. You are sampling one region and its local governments, but only at the regional level for a number of other regions. In this case, you would add the region names and columns for the regions' budget holders (one for each region), and only LG columns for the regions that have LGs. Everywhere in the tool you would indicate that you sampled both regions and LGs. You would collect regional and LG primary for all jurisdictions and estimate CP expenditure for all regions in which LGs were included on RGN CP + Prim Exp, through using only the one region's data on the Calc Loc to Reg tool. In addition, you would use the Calc Reg to Nat and RGN CP + Prim Exp to estimate regional expenditure for the regions you did not collect.
3. You are sampling one region, and lots of local governments, as your research showed, carry significant responsibilities, but regions not. In this case, you would create a dummy region as Region\_2 (essentially all LGs in the country), and name Region\_1 as its name. (If you sample n regions, then your dummy region would be n+1). You would select everywhere in the tool that you collected data for regions and LGs. You would collect data for Region 1's expenditure and use this in Calc Reg to National to estimate expenditure for all regions, and calculate the consolidated national LG expenditure, by treating this as equal to Reg 2. The LG national expenditure will then be estimated on LG CP + Prim Exp. On the RGN CP + Prim Exp you will then turn to zero (override the formula in columns I to N) the LG CP estimates of all actual regions, but leave the estimates for Region\_2 (or n+1), which will be the consolidated LG primary expenditure and CP expenditure brought across from LG CP + Prim Exp.
4. You are not sampling regions (i.e. not collecting data for a single region) and only LGs. In this case, you would simply treat your LGs as if they are regions and indicate everywhere in the tool that you did not sample LGs. This means that the Calc Loc to Reg tool is not used, nor the LG Cp + Prim Exp, and the LG columns of the RGN CP + Prim Exp will be empty.

**Section 1: Information on the record itself**

The database format for this section is provided below. It comprises three columns. The first column is a free text column, in which the recorder can enter notes on the record (e.g. any limitations that should be noted). The second

is auto-completed, and counts the number of records created, and the third identifies the team member who is entering the data. Columns 4–6 classify whether the expenditure is part of the core benchmark, and/or extended, and/or additional benchmark.

**RECORD INFORMATION**

ADD ANY NOTES AS REQUIRED	This cell gives each record a unique number	Recorder	This cell is given a value of 1 if record part of core benchmark	This cell is given a value of 1 if record in extended benchmark	This cell is given a value of 1 if record in additional benchmark
	Auto-completes	Select value from dropdown list	Select 0 if not in core benchmark, 1 if in core benchmark	Select 0 if not in extended benchmark, 1 if in extended benchmark	Select 0 if not in extended benchmark, 1 if in extended benchmark
<b>Notes on Record</b>	<b>Record No.</b>	<b>Recorder</b>	<b>Core</b>	<b>Extended</b>	<b>Additional</b>

**Section 2: Information on the budget holder**

This section requires the user of the database to identify and describe the budget holder, using drop down lists. The dropdown lists are used to ensure that the values are spelt the same across records, to enable analysis. Some of the dropdown lists are pre-defined, and other

are developed by the user as more records are collected. The table identifies the function of each of the fields of the database in row 1, the action required from the recorder for each field in row 2, the title of the field in row 3, and a description of the source of the values in the list (if a dropdown list) in the final row.

**DESCRIPTION OF BUDGET HOLDER**

This cell indicates whether the Budget Holder is state, or an international or local donor.	This cell indicates at which level of government the budget holder is. If it is a donor, the type of donor is indicated.	This cell indicates the locality of the Budget Holder. If National or a donor, this will be indicated instead.	This cell indicates the name of the budget holder. If the name is not included, go to the Lists Tab, and add the holder to the appropriate column, i.e. K for a national budget holder.	This cell selects the sector of the budget holder (NOTE, not of the service).	This cell selects the sector of the budget holder (NOTE, not of the service).
Select value from dropdown list	Select value from dropdown list	Select value from dropdown list	Select value from dropdown list	Select value from dropdown list	Completes automatically

Nature of Budget Holder	Level of Budget Holder	Locality	Budget Holder	Budget Holder Sub-Sector	Budget Holder Sector2
Values: State Donor (international) Donor (local).	Values: National Regional Local Institutional.	Values: Lists are specific to countries and comprise the localities sampled.	Values: Value lists are specific to the country and comprise the list of MDAs and sub-units of MDAs or institutions associated with each locality.	Values: Value list is predefined using the sub-functions of government as defined by the UN.	The associated main function of government is looked up by the database.

### Section 3: Description of the service

In this section the service is described. It is given a title by the user, and then described in terms of which risk/harm it addresses (the horizontal columns of the identification matrix), and what typical service associated with

the risk/harm. While the risk/harm column is predefined (column 3 of the table below), the type of service is only partly predefined, and the users are allowed to add types of services. The final column autocompletes, drawing on the predefined list as well as the user-generated list.

### DESCRIPTION OF SERVICE

This is a text cell. You must enter the name of the service in English.	This cell indicates which level of government has jurisdiction over the service. It may or may not be the same as the level of the Budget Holder.	This cell allows you to select all the types of risk that are covered by the service. You can select more than one value in sequence, and they will be listed in the cell separated by commas.	This cell selects what type of service is being delivered against the standardised matrix.	This cell indicates whether it is a prevention or response service.
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ENTER NAME OF SERVICE	SELECT VALUE FROM DROPDOWN LIST	SELECT AS MANY VALUES AS REQUIRED, ONE AFTER THE OTHER	SELECT VALUE FROM DROPDOWN LIST	Auto Completes
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Service	Level of service	Type of risk	Service type	Prevention or Response
User-defined, the user must take care to use the same description if more than one record for a service is entered.	<b>Values for dropdown list:</b> National, Regional, Local, Private	<b>Values for dropdown list:</b> Children not registered at birth Children in labour and other work that is harmful Children subjected to harmful cultural practices e.g. child marriage FGM/C gender discrimination Abused children (physical, sexual, emotional) Neglected children Children without adequate family care Children on the move due to migration, kidnapping and trafficking Children who are sexually exploited commercially Children in contact with law Children affected by emergencies Children in trans-national crime Children affected by armed conflict and violence All	<b>Values for dropdown list</b> Birth registration Life skills youth civic engagement (e.g. child-friendly spaces) At-risk children & families identification Background checks & codes of conduct for those working with children Individual family support e.g. income supplements mediation entitlement assistance service access respite entitlement legal aid parenting groups Reporting/Complaints mechanisms Verification, investigation & assessment Referral best interest determination & gate keeping procedures Sensitive health, police, judicial, social work interventions (e.g. counselling case management) Case response & treatment: e.g. alternative care (foster, residential, emergency shelter, adoption); diversions & alternative to custody; detention; family support or community-based care; family tracing reunification Psycho-social support/ mental health services Recovery & social integration services Measures to ensure accountability of offenders against children Other All	Value is looked up by the database, depending on the service type selected.  <b>Values:</b> Prevention Response

In the final part of the section, the record is classified as per whether it is a core service delivery function, or a support function. The database includes sub-categories of support functions identified (legal framework and policy

development; capacity building; accountability as per column 1 of the table below), which then triggers the database to look up the associated main category and whether it is a support function, or direct service.

These cells allow the identification of whether the service is for direct service delivery, or one of the support functions associated with the direct service.

<b>SELECT VALUE FROM DROPDOWN LIST</b>	<b>Autocompletes</b>	<b>Autocompletes</b>
<b>Purpose of Expenditure Level 2</b>	<b>Purpose of Expenditure Level 1</b>	<b>Nature of Expenditure</b>
<p><b>Pre-defined list values:</b>            Laws, policies, standards and regulations            Coordination and collaboration            Capacity Building            Service Delivery Functions            Data Collection            Monitoring and Evaluation            Enforcing quality standards            Research            Analysis            Communication</p>	<p>Value is looked up by database  <b>Pre-defined values:</b>            Legal framework and policy development            Coordination            Capacity building            Direct Service            Accountability functions</p>	<p>Value is looked up by database  <b>Pre-defined values:</b>            Support function, Direct service delivery</p>

**Section 2 and Section 3 are completed in the inception phase on a preliminary basis for the data mapping exercise.**

The country benchmarking team can provide a table to breakaway groups to fill out, starting with section 3 and completing section 2 insofar possible for the measure/service. At this stage both qualifying CP measures and services, and measures and services or expenditures that do not qualify, is likely to be included by the respondents. It is then however up to the team to filter the measures and information in order to identify which data to collect for which measures.

#### Section 4: Description of the expenditure information

This section describes the expenditure information that is collected for each record. As set out in the table below, this includes whether the expenditure is apportioned (or not), a description of the data source (which document or respondent), a description of the exact

budget line in both the official language used in the budget document and English, and whether standard audited, outturn, disbursement or budget data are used for the record. Note that the record is entered in its converted form, so for most countries all records are identified automatically as the standard data type used.

#### DESCRIPTION OF EXPENDITURE INFORMATION

This cell indicates whether the expenditure needs to be apportioned or not.	This cell is a note on the source of the information. If the source is not yet listed, go to column T on the Lists tab and add the source.	This cell is a note on the budget line - please enter the name of the budget line as it appears in the data source in the local language. If not from official documentation, enter source.	This cell is a note on the budget line - please enter the name of the budget line as it appears in the data source and translated in English.	This cell is used for inter-country comparison. All data in one country would normally be one status, override the standard status if different for any one record.	This cell is used for inter-country comparison. All data in one country would normally be one status, override the standard status if different for any one record.
<b>Select Yes, if apportioned No, if not apportioned</b>	<b>SELECT VALUE FROM DROPDOWN LIST</b>	<b>Enter budget line as it appears in the data source, local language</b>	<b>Enter budget line as it appears in the data source, English</b>	<b>SELECT ALTERNATIVE VALUE FROM DROPDOWN LIST</b>	<b>SELECT ALTERNATIVE VALUE FROM DROPDOWN LIST</b>
<b>Apportionment status</b>	<b>Data Source</b>	<b>Budget Line Name LL</b>	<b>Budget Line Name English</b>	<b>Status of Data 2013</b>	<b>Status of Data 2014</b>
Yes or No	The data source value list is user defined, generating a drop down list from which to select values.	User defined	User defined	Predefined by referencing to the Start sheet. If another status is used for any one record, this is selected from the dropdown list.  <b>Values in the dropdown list:</b> Audited Outturn Disbursement Budget Costed	Predefined by referencing to the Start sheet. If another status is used for any one record, this is selected from the dropdown list.  <b>Values in the dropdown list:</b> Audited Outturn Disbursement Budget Costed



### **Section 5: Data calculation**

This section records the raw financial information that the benchmark will use. It is set out on the next page. Note that whereas the raw data are entered by the user, the average as well as the apportionment amounts are calculated. Key is that the user identifies clearly what the amounts in the apportionment data

columns refer to, in column four of the table overleaf. This is important for when queries are raised later.

Also note the instructions for entering the apportionment data. The user has a choice between entering the raw data, or the percentage already calculated.

**DATA AND CALCULATION FOR BENCHMARK**

These are the cells that record amounts of the two years before the year for which data is being collected, but only for capital items.	Complete amount for both CAPITAL AND RECURRENT EXPENDITURE RECORDS.	This amount will be counted for the record in the final database.	This cell allows you to note the basis you are using to apportion, i.e. beneficiary numbers, staff numbers, staff time, institutional estimates etc.	This cell gives the full no of units IN Y1	This cell notes the count of CP-relevant units IN Y1	This cell gives the full no of units IN Y2	This cell notes the count of CP-relevant units IN Y2	In year 2	In year 3
Complete amount ONLY IF CAPITAL EXP is BEING RECORDED.	Fill in amount from data source	Autocompletes by calculating the average	Identify what basis you are using	Enter full count no for apportionment. (note, enter 100 for proportion estimates)	Enter the count of CP-relevant units. (note for proportion estimates enter as 30 if estimate is 30%)	Enter full count no for apportionment. (note, enter 100 for proportion estimates)	Enter the count of CP-relevant units. (note for proportion estimates enter as 30 if estimate is 30%)	Autocompletes	Autocompletes
<b>Y1</b> <b>R millions</b>	<b>Y2</b> <b>R millions</b>	<b>Final Amount before Apportioning</b>	<b>Basis for Apportionment</b>	<b>Total no of units Y1</b>	<b>CP-relevant units Y1</b>	<b>Total no of units Y2</b>	<b>CP-relevant units Y2</b>	<b>Amount Y1</b>	<b>Amount Y2</b>
User defined	User defined	Calculates the average	User defined	User defined	User defined	User defined	User defined	Calculates the portion	Calculates the portion

## Section 6: The totalling columns

TOTTALLING COLUMNS		
DATABASE AMOUNT for RECORD	In year 1	In year 2
Autocompletes	Autocompletes	Autocompletes
<b>Final consolidated amount</b>	<b>Consolidated Year 1</b>	<b>Consolidated Year 2</b>
This automatically calculates the average of Year 1 and Year 2.	This is calculated from the information entered in the previous section, and whether the apportionment required value in Section 4 is Yes / No. If it is yes, the apportionment amount is used, if it is no, the original amount is used.	This is calculated from the information entered in the previous section, and whether the apportionment required value in Section 4 is Yes / No. If it is yes, the apportionment amount is used, if it is no, the original amount is used.

### Section 7: Data base administration information

This section has three columns and identifies the person on the team (from the team dropdown list) who first entered the record, then the person who last checked or altered the record (also from the team dropdown list) and then whether the record is deemed final. If teams wish, they can add columns for dates of record entry, alteration and approval. As long as these columns are added after column AT, it will not affect the calculations in the workbook.

### Step 1: Setting up the primary expenditure calculation sheet

On the CalcPRIM sheet the summary column for calculating expenditure data appears. The researcher would start here by indicating whether and what sub-national sampling was done, and whether an extended benchmark is being calculated. This will automatically copy the totals from the RGN CP and Prim Exp (Regional primary expenditure calculation sheet) and the EF Prim Exp sheets (External Financing Primary Expenditure sheet).

### Section 2: Using the calculation and presentation sheets

The benchmarking excel tool provides additional sheets for entering the data for the below the line variables to calculate the benchmark automatically once all of the data are completed. This is done on the following sheets:

The next step would be to enter the amount in the same currency units as the data sheet, for Central Primary Expenditure in line 6. Given that subnational and primary expenditure might not be collected for all the years that CP expenditure was collected for, the Yes/No answers need to be repeated for each year (only one is showing in the screenshot below).

START AT ROW 4 each year and answer questions in row 4, 5 and 6 Then enter the central government primary expenditure in row 7 (if collected). If you have done sub-national sampling row 8 and 9 will be entered automatically from the SN and RGN CP + Prim Exp worksheets. If you are calculating an extended benchmark, row 8 will be filled AUTOMATICALLY from the external funder primary expenditure sheet, EF Prim Exp.				COMPLETE ONLY THE WHITE CELLS. DO NOT CHANGE FORMULAS. ONLY ANSWER QUESTIONS IN ROW 4 to 6 and complete data for row 7. The further data rows fill automatically from other sheets.
	AMOUNT MUST BE IN SAME CURRENCY UNITS AS CP DATA	AMOUNT MUST BE IN SAME CURRENCY UNITS AS CP DATA	AMOUNT MUST BE IN SAME CURRENCY UNITS AS CP DATA	
<b>CALCULATE PRIMARY EXTENDITURE</b>	<b>AMOUNT 2014</b>	<b>AMOUNT Year 2</b>	<b>AMOUNT Year 3</b>	
Did you do sampling at the regional level?	Yes	Yes	Yes	
Did you do sampling at the regional level?	Yes	Yes	Yes	
Are you calculating an extended benchmark? (Select from drop-down value)	Yes	Yes	Yes	
Central Government primary expenditure				
Consolidated sub-national primary expenditure				
Consolidated regional primary expenditure				
Consolidated local primary expenditure				
Consolidated external funder primary expenditure				
TOTAL (Core benchmark)				
TOTAL (Extended benchmark)				

## **Step 2: Estimating CP expenditure for all subnational governments**

The next step is to analyse the CP and primary expenditure data for the sampled regional and local governments, to determine the coefficients that will be used to extrapolate for all other regional and local governments. This is first done for each region for the local samples, and then for consolidated regional expenditure for the regional samples. Please refer to Box 5 above about what to do if you are only collecting local government samples.

First, go to the LG CP + Prim Expenditure sheet and complete the primary expenditure amounts for the sampled regions. Then go to the REG CP + Prim Sheet to enter the primary expenditure for the sampled regions.

The LG data are extrapolated for the sampled regions through calculating the coefficient on Calc Loc to Reg, and then applying it to the primary expenditure of all LGs in the region, to get to a regional LG expenditure. The regional data are extrapolated to all regions, through calculating the coefficient on Calc Reg to Nat, and applying it on the Reg CP + Prim sheet to all other regions. The estimated CP LG expenditure for the sampled regions is extrapolated to all regions through averaging it. This means that a weighted average is used to estimate LG expenditure in other regions.

The Calc Loc to Reg sheet has detailed instructions and works with macros. In brief, you start by indicating the number of lines you will need given the number of regions and LGs you are sampling. Note that the formula multiplies the regions you enter by the no of LGs per region, to determine the number of lines. If you have an uneven distribution of LGs, select 1 for the regions, and enter the total number of LGs. It then requires you to identify each LG by its region, which allows the CP and Primary Expenditure amounts to be looked up. You then run the regression for each region, filling out the coefficient once for each region.

The LG CP + Prim sheet uses this coefficient to calculate the total primary expenditure for the region. The Reg CP + Prim sheet uses the coefficients to calculate LG expenditure for all regions, based on aggregate LG primary expenditure by region.

The Calc Reg to Nat sheet uses the same principles as the Calc Loc to Reg sheet, except that you only have to run the regression once, for all regions.

When these sheets are completed, you should get the total regional (columns D to F sum line) primary expenditure, and total estimated regional CP expenditure (column H sum line) for the whole country. You should also have total LG primary expenditure (columns I to K the sum line), and total LG CP estimated expenditure (column N the sum line), as well as total estimated consolidated sub-national CP expenditure for the country (column M, the sum line).

Once these sheets are complete, check back to Calc Prim and the BENCHMARKS sheet that all data are transferred correctly.

## **Step 3: Enter external funder primary data (only if an extended benchmark is calculated)**

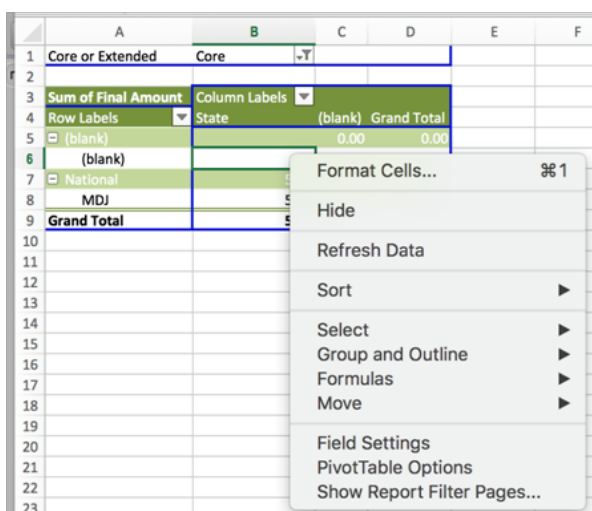
The next steps are to enter the external funder primary data, if an extended benchmark is being calculated. The sheet is divided into a section for international donors, and one for local donors. Should you wish, having the primary expenditure separate for each donor and by international and local donors, means you can calculate the marginal contribution of these donors to the benchmark, by using the data from the DATA sheet.

Once these amounts are filled out, check back on the CalcPrim sheet and BENCHMARKS sheet that all amounts have transferred correctly. At all times take care to use the same currency units as the CP data sheet.

## **Step 4: Entering child population numbers and calculating the benchmark(s)**

The final step is to enter the child population data on the BENCHMARKS sheet. A screenshot of the calculation components of the sheet is provided below. First however, the data for the CP expenditure (core and extended) need to be collected from the data sheets.

Run the pivot tables on the Core pivot and Ext Pivot sheets. In order to do this click on the pivot table framework on the sheet, right click and select refresh data. Double check that the numbers that come up are correct and that some lines have not been left out. If the total appears to be lower than expected, check that the data on the data sheet are not filtered, and that the pivot table source includes the last lines of data on your data sheet.



Once both pivot tables have been run, return to the BENCHMARKS sheet. The CP expenditure totals should now appear in the table. All that remains to do is to enter the number of children and the total population in rows 5 and 8, columns D, E and F. The calculated benchmark,

as well as key standard indicators will then appear.

Note that the workbook also includes pivot tables that allow you to run Sector distribution analysis (on the Sector sheet), an analysis of distribution between prevention and response services (PrevResp sheet), and an analysis of direct and support services (DirSupp sheet). These are all pivot tables that pick up from the core data sheet. Follow the procedure to refresh them, as for the Core and Extended Pivots.

It is advisable not to change the setup of the Core and Extended pivot, as these feed into the formulas on the BENCHMARKS sheet. You can also add your own pivot table sheets, and calculation sheets as you wish. If the CP expenditure data on the Benchmark sheet do not look correct, or in the Calc Loc to Reg or Calc Reg to Nat sheets, check that all lines are included in the formulas and in the pivot table. These currently allow for 994 expenditure records (reading from line 6 to line 1000).

Select the levels of government involved in calculating the benchmark		ENTER VALUES IN BLUE CELLS, GREY CELLS ARE PRE-CALCULATED, BLACK CELLS DO NOT NEED VALUES					
For each of the levels below, select whether the Benchmark includes financial information collected for the level		CONSOLIDATION CALCULATION			UNICEF CORE	UNICEF EXTENDED	Marginal contribution of Extended Data
Central	Yes	YEAR 1	YEAR 2	YEAR 3	Average	Average	Average
Regional	Yes	CP as calculated				NA	NA
Local Level	Yes	Number of children				NA	NA
Total National expenditure collected		0 Primary expenditure core benchmark					
Extended benchmark expenditure collects		0 Primary expenditure extended benchmark	NA	NA	NA	NA	NA
		Population				NA	NA
<b>BENCHMARK</b>					0.00%	0.00%	0.00%
<b>CP EXPENDITURE AS A PERCENTAGE OF PRIMARY EXPENDITURE</b>					0.00%	0.00%	0.00%
<b>CP EXPENDITURE PER CHILD</b>					0.00	0.00	0.00



## **Annexes**

*The annexes provide the field interview recording sheets, and an annex on basic budgeting concepts for users of the manual not familiar with budgeting*

# ANNEXES

## ANNEX 1. INTERVIEW RECORDING SHEETS

The following sheets are to be used to conduct the interviews and record interview notes. As this is largely a quantitative, rather than qualitative study extensive notes do not need to be kept on all information received during the interview. It is important however that accurate notes on the relevant information is kept, even if in bullet form.

### Standard questionnaire national level MDAs

#### INSTITUTION and RESPONDENT

Question	Additional Remarks	Response
1) What child protection services do you fund?	Explain mapping tool matrix columns, and principle of prevention and response.	
2) Do you fund any support functions on the CP services you fund?	Explain difference between Development and Coordination, Capacity Building, Direct Services, and Accountability systems for CP.	
3a) Are there any donors in your sector (international or local) that fund direct service delivery or support functions on child protection?	Collect names of donors.	
3b) Do you know whether these donor funded services are delivered by government institutions, or if government is involved in the management of the funds?	Probe to see whether this expenditure would qualify or not.	
4) Where in your budget structure are the services you have identified in (1) budgeted and accounted for?	Ask to see a copy of the budget structure.	



<p>5) What data are available - we are looking for 2 years audit/ outturn data.</p>	<p>Explain that the preferred data collected is for actual expenditure (if that is the national decision). Request information on actual expenditure for the relevant years, either for the specific budget line or a level up.</p> <p>Push to leave with Soft Copy or Hard Copy data for identified budget lines. If not, ask when such data could be available, and get an e-mail address or telephone number for follow up.</p>	
<p>6) Do the identified budget lines account for the services on child protection only, or are there other services or beneficiaries covered by the line?</p>	<p>Explain that we need to count CP expenditure only.</p>	
<p>7a) What would be the best way to apportion the line to child protection and other services?</p>	<p>Mention that we use three methods commonly: 1) beneficiaries, 2) staff numbers or time, 3) potential beneficiaries, but that if none of these work, other options can be used.</p>	
<p>7b) If this can only be done by further research at the sub-national or institutional level, which institutions/ offices can we visit in our target locations? Could they help in setting up meetings - who should we visit to get the data?</p>	<p>Explain that the team is using sampling and identify the sample subnational locations. Enquire about national institutions that can be visited.</p>	
<p>8) Other issues raised to follow up / or useful for analysis of expenditure in report.</p>		

## Standard questionnaire Regional MDAs

### INSTITUTION and RESPONDENT

Question	Additional Remarks	Response
1) What child protection services do you fund?	Explain matrix columns, and principle of prevention and response.	
2) Do you fund any support functions on the CP services you fund?	Explain difference between Development and Coordination, Capacity Building, Direct Services, and Accountability systems for CP.	
3a) Are any of the CP services in your sector funded from the national level?  Are there any donors financing state-managed service providers	Collect names of funders / donors.	
3b) Do you make decisions on using this national funding for CP or other services? If the latter, is it included in the services already discussed? If the decision on allocation to CP is made at a higher level, who makes it and where can we get data on it?	Probe to see where this expenditure will be the most efficiently collected.  Probe to see what double counting needs to be addressed.	
4) Where in your budget structure are these services budgeted and accounted for?	Ask to see a copy of the budget structure.	
5) Do the identified budget lines account for expenditure on child protection only, or are there other services or beneficiaries covered by the line?	Explain that we need to count CP expenditure only.	
6a) What would be the best way to apportion the line between child protection and other services?	Mention that we use three methods commonly: 1) beneficiaries, 2) staff numbers or time, 3) potential beneficiaries, but that if none of these work, other options can be used.	

<p>6b) If this can only be done by further research at the district or institutional level, which institutions/ offices can we visit in our target locations? Could they help in setting up meetings - who should we visit to get the data?</p>	<p>Explain that the team is using sampling and identify the sample local locations in the region.</p> <p>Enquire about regional institutions that can be visited.</p>	
<p>7) What data are available - we are looking for 2 years audit/ outturn data.</p>	<p>Explain that the preferred data collected is for actual expenditure (if that is the national decision). Request information on actual expenditure for the relevant years, either for the specific budget line or a level up.</p> <p>Push to leave with Soft Copy or Hard Copy data for identified budget lines. If not, ask when such data could be available, and get an e-mail address or telephone number for follow up.</p>	
<p>8) Other issues raised to follow up/ or useful for analysis of expenditure in report.</p>		

## Standard questionnaire local MDAs

### INSTITUTION and RESPONDENT

Question	Additional Remarks	Response
1) What child protection services do you fund?	Explain matrix columns, and principle of prevention and response.	
2) Do you fund any support functions on the CP services you fund?	Explain difference between Development and Coordination, Capacity Building, Direct Services, and Accountability systems for CP.	
3a) Are any of the CP services in your sector funded from the national or regional level?  Are there any state owned or managed institutions funded by private donors?	Collect names of funders/ donors.	
3b) Do you make decisions on using it for CP or other services? If the latter, is it included in the services already discussed? If the decision on allocation to CP is made at a higher level, who makes it and where can we get data on it?	Probe to see where this expenditure will be the most efficiently collected.	
4) Where in your budget structure are these services budgeted and accounted for?	Ask to see a copy of the budget structure.	
5) Do the identified budget lines account for direct or indirect expenditure on child protection only, or are there other services or beneficiaries covered by the line?	Explain that we need to count CP expenditure only	
6a) What would be the best way to apportion the line between child protection and other services?	Mention that we use three methods commonly: 1) beneficiaries, 2) staff numbers or time, 3) potential beneficiaries, but that if none of these work, other options can be used.	

<p>6b) If this can only be done by further research at the institutional level, which institutions can we visit in our target locations? Could they help in setting up meetings - who should we visit to get the data</p>	<p>Enquire about institutions at the local level.</p>	
<p>7) What data are available - we are looking for 2 years audit/outturn data.</p>	<p>Explain that the preferred data collected is for actual expenditure (if that is the national decision). Request information on actual expenditure for the relevant years, either for the specific budget line or a level up. Push to leave with Soft Copy or Hard Copy data for identified budget lines. If not, ask when such data could be available, and get an e-mail address or telephone number for follow up.</p>	
<p>8) Other issues raised to follow up / or useful for analysis of expenditure in report.</p>		

**Questionnaire outline at institutional level (child welfare institutions, prisons, hospitals)**

**INSTITUTION and RESPONDENT**

<b>Question</b>	<b>Additional Remarks</b>	<b>Response</b>
1) Is the Institution Public or Private? 2) What child protection services do you deliver?	Explain matrix columns, and principle of prevention and response.	
3) Do you have any expenditure on support functions for these CP services?	Explain difference between Development and Coordination, Capacity Building, Direct Services, and Accountability systems for CP.	
4a) Where does the money for this come from? Is it from state or international and local donors?	Collect names of funders and donors.	
4b) Do you make decisions on using it for CP or other services? If the latter, is it included in the services already discussed? If the decision on allocation to CP is made by the funder, who makes it and where can we get data on it?	Probe to see where this expenditure will be most efficiently collected.	
4c) Where in the institution's budget structure are these services budgeted and accounted for?	Ask to see a copy of the budget structure and identify the budget lines with the respondent.	
5) Do the identified budget lines account for expenditure on child protection only, or are there other services or beneficiaries covered by the line?	Explain that we need to count CP expenditure only.	
6a) What would be the best way to apportion the line between child protection and other services?	Mention that we use three methods commonly: 1) beneficiaries, 2) staff numbers or time, 3) potential beneficiaries, but that if none of these work, other options can be used.	

<p>7) What data are available - we are looking for 2 years audit/ outturn data.</p>	<p>Explain that the preferred data collected is for actual expenditure (if that is the national decision). Request information on actual expenditure for the relevant years, either for the specific budget line or a level up.</p> <p>Push to leave with Soft Copy or Hard Copy data for identified budget lines. If not, ask when such data could be available, and get an e-mail address or telephone number for follow up.</p>	
<p>8) Other issues raised to follow up / or useful for analysis of expenditure in report.</p>		

**Standard questionnaire external funders of CP services**

**INSTITUTION and RESPONDENT**

Question	Additional Remarks	Response
1a) What child protection services do you fund?	Explain mapping tool matrix columns, and principle of prevention and response.	
1b) Who Implements the services that you fund?	Explain that funding that is channelled through government will already be in the Core benchmark, and therefore must be netted out. Explain the two criteria of funds flowing through government accounts, or financing services delivered by government institutions.  Make a list of all institutions outside of government that are funded.	
2) Do you fund any support functions on the CP services you fund?	Explain difference between Development and Coordination, Capacity Building, Direct Services, and Accountability systems for CP.	
3a) What other donors are there in your sector (international or local) that fund direct service delivery or support functions on child protection? Are there any donors also funding the institutions you fund?	Collect names of donors.	
4) How are the funds budgeted and accounted for in the funder's budget structure?	Ask to see a copy of the budget structure.	
5) What data are available - we are looking for 2 years audit/ outturn data that align with government budget years	Explain that the preferred data collected is for actual expenditure (if that is the national decision). Request information on actual expenditure for the relevant years, either for the specific budget line or a level up.  Push to leave with Soft Copy or Hard Copy data for identified budget lines. If not, ask when such data could be available, and get an e-mail address or telephone number for follow up.	



<p>6) Do the identified budget lines account for the services on child protection only, or are there other services or beneficiaries covered by the line?</p>	<p>Explain that we need to count CP expenditure only.</p>	
<p>7a) What would be the best way to apportion the line to child protection and other services?</p>	<p>Mention that we use three methods commonly: 1) beneficiaries, 2) staff numbers or time, 3) potential beneficiaries, but that if none of these work, other options can be used. For donor funds, the proportion that goes to CP institutions in a larger budget line can be used.</p>	
<p>7b) If this can only be done by further research at the sub-national or institutional level, which institutions/offices can we visit in our target locations? Could they help in setting up meetings - who should we visit to get the data?</p>	<p>Explain that the team is using sampling and identify the sample subnational locations. Enquire about national institutions that can be visited.</p>	
<p>8) Ask what the total expenditure by the funder is for all objectives in the country. This should include also administrative costs: in other words, what is the total budget for the funder in-country?</p>	<p>If an Official Development Assistance donor, explain that this can also be sourced consistently from the OECD DAC development statistics for the years in question. However, it is still good to collect an amount even for these donors, to compare with the OECD DAC amounts, so that you can ask questions and resolve issues if there is a large divergence.</p>	

### The budget or fiscal year

Government budgets are planned in implemented in cycles. In most countries, budgets have an annual basis, meaning that the legislature gives authority to government to spend money against specific approved objectives, for a 12-month period. The annual budget law is usually enacted prior to the year to which it refers. All transactions are estimated for their one-year effect. This one year is referred to as the fiscal year, or budget year. This year may or may not coincide with a calendar year. If a calendar year is not followed (with a fiscal year start date of 1 January), the most common fiscal year starting points is 1 April or 1 July.

### Revenue, expenditure, the deficit and borrowing

Governments raise revenue through taxes, fees and charges. This is often referred to as domestic revenue (for central governments) or own revenue, in cases where subnational governments can raise revenue. Budgets are the instruments whereby governments indicate how these revenues will be used to achieve policy objectives. The use of revenues is referred to as government expenditures, or spending. However, government expenditures can be financed by other sources than money raised through taxes, fees and charges. It can also be financed through borrowing. When governments plan to spend more than what they can raise through taxes, fees and charges, they are running a deficit, or a negative budget balance. The shortfall is then often financed through loans/borrowing. Note that many countries also receive funding in the form of grants from donors (in the case of central governments) or in the form of grants from central government (in the case of subnational government). The benchmark includes rules for when teams can count expenditure financed through grants from donors (international or local private donors). All expenditure financed by domestic or own revenues count.

The benchmark also works with the concept of a primary expenditure. This is all expenditure

minus debt service cost. This is an indication of the funding available to governments that finance public goods and services.

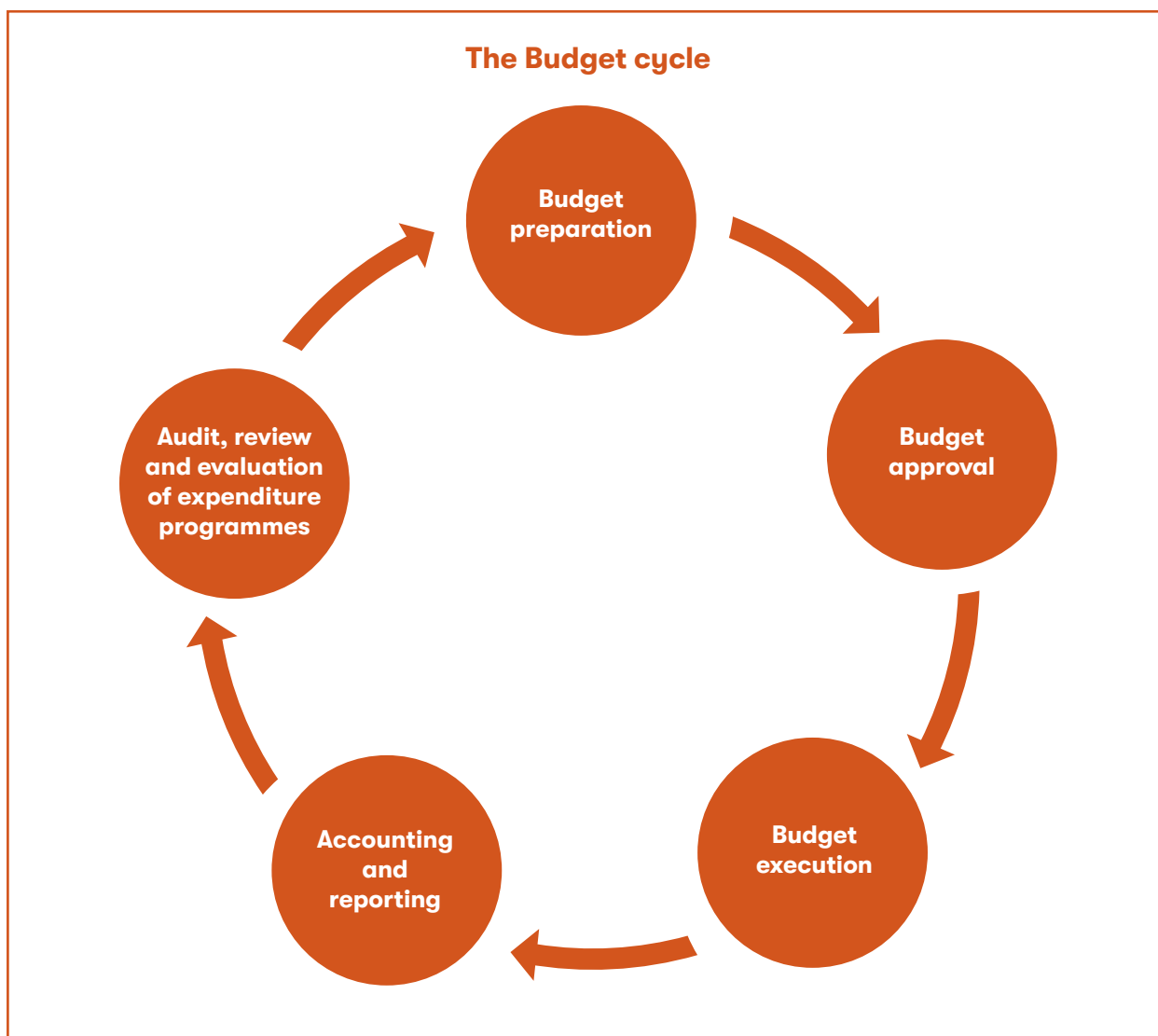
### What are key budgeting documents?

The budget is a key government economic policy instrument. In essence, the budget is a document that, once approved by parliament, authorises the government to raise revenues, incur debts and effect expenditures in order to achieve certain goals within a given period of time.

The **annual budget law** is usually accompanied by a document that has more information than what is in the law itself. It may explain the background to budget decisions, and the reasons for decisions. However, it often also sets out the budget law in higher detail. For example, whereas the budget law may appropriate funding at a high level (e.g. whole amounts to ministries), the budget document may show what the expected breakdown of this amount between the objectives and units of the ministry will be, and between the different inputs that are being bought (people, goods and services, capital items). This document is often referred to as the **Executive Budget Proposal**.

The Executive Budget Proposal sets out the budgeted amounts for various purposes. In some cases, it will show these against the outturn or audited amounts (i.e. the actual amounts used rather than budgeted) for previous years. If this is the case, and the Executive Budget Proposal provides a high level of detail, the work of the benchmarking team is eased, as it can get information on outturns from official, published documents.

The budget process however does not complete when the budget is approved: it is a full cycle from planning and budget preparation, through to execution, accounting and reporting and audit. Figure 2 below sets out a simplified budget cycle:



However, budget preparation cannot be seen in isolation from the other components of the budget cycle. Budget execution (or implementation) should be in line with the approved budget, which in turn is an outcome of budget preparation. In practice however, these relationships can be weakened when budget execution rules in practice, allows deviations from the approved budget. Therefore, for the benchmark, the preferred data that are collected to comprehend the financing of CP measures and services, are outturn data or audited data, in other words data on the money that was actually used for the service rather than budgeted for it.

Outturn data in some case are available in **public expenditure reports**, which can be published on a monthly, quarterly or annual basis. Often however, outturn data against the budget classifications may not be available publicly, which means

that the benchmarking team will have to ask respondents and the ministry of finance (and its equivalent at lower levels of government) for internal data on outturns.

Audited data can be available in budget documents, or in the **Supreme Audit Institution reports**. Again, these are not necessarily published, and may only be obtainable from the finance ministry, the Supreme Audit Institution, the legislature, or from respondents themselves.

Teams should also look out for adjustment / supplementary budgets, if budgeted data are used. In some countries the original approved budget is altered significantly later in the year through additional approvals (usually called supplementary budgets), or a periodic revision of the original budget (called revised or adjustment budgets). If adjustments are significant data from

these documents should be used rather than, or in conjunction with the original budget proposals.

### **Budget structure and classification**

Budget classification is a crucial element of any budgeting system. During budget preparation it provides the means to link policies to expenditure – through analysis, planning and formulation – and to plan for one kind of spending (e.g. capital investment) rather than another (covering recurrent cost). It also provides the means to approve the budget: the legislature provides authorisation for spending against budget lines. These budget lines form the ‘frame’ of the budget structure.

During budget execution and accounting, budget classification ensures compliance with legislative authorisation and the financial regulations, and management of available resources to finance the activities of the state.

To achieve these objectives of budget classification, it is necessary that the classification used to plan, present and authorise the budget is reflected in the chart of accounts used for accounting and reporting purposes. For financial control purposes, reporting against the approved budget and reliable public accounts, every financial transaction by public organisations must be coded to indicate the source of funds, purpose of the expense and by whom (or which budget holder/cost centre) it was made. This requires a multi-dimensional budget classification system, including

- An administrative classification, identifying the unit of government responsible for the allocation.
- A functional and/or programme classification, identifying the policy purpose for which the expense was made. A functional classification uses standardised UN Classification of the Functions of Government (COFOG) categories, whereas a programme classification system organises budget information according to the specific ways in which functions are arranged in a country.
- An activity classification, identifying funding for specific activities within the administrative or programme classifications. This activity budget is sometimes in addition to an overhead budget (called indirect expenditure in some countries) which funds the running costs of the units undertaking the activities, and is classified on an administrative basis, together with line items/economic items. When a team encounters this type of activity budget, it means that data must be collected both on the activity themselves, and the overhead cost of the units running the activities, the latter estimated if the unit is responsible for more than CP functions, usually

be taking the CP activities as a proportion of overall activities of the unit.

- An economic (or line item) classification, identifying the object of expenditure or the type of input obtained. Economic classification is normally aggregated as recurrent, transfers or capital classifications. The methodology does not require the team to distinguish whether an expenditure one of the three, but does require that data on all three are collected, insofar relevant.
- Financing source classification, identifying the source of funds (central revenue fund, a donor account, an extra-budgetary fund).

Budgets are usually expressed in only some of these classifications, which are then called the budget classifications. Expenditure reports / audit reports may or may not provide information exactly as in the budget classifications. Teams may need to use the techniques described above for converting budgeted data to outturn or audited data to derive outturn information from budget information.

### **Budgeting in decentralised circumstances: revenue and expenditure assignment and grants**

In a fiscally decentralised environment it is important for the benchmarking team to understand money flows in order to identify the budget holders and net out double counting. This section provides a brief summary of the key concepts of fiscal decentralisation, to assist teams in mapping systems.

**Fiscal decentralisation:** Fiscal decentralisation involves either decentralisation of a tax instrument, when sub-national governments have the power to raise taxes, or decentralisation of expenditures when sub-national governments bear the responsibility for implementing expenditure functions.

**Revenue and expenditure assignment:** Revenue and expenditure assignment is the scheme that identifies which levels of government can raise which taxes, and which levels of government is responsible for which expenditure functions. This scheme is usually set out in the constitution of a country. Sub-national governments may be assigned expenditures more than what they are allowed to raise in taxes. In this case, they are dependent on transfers from central government, from centrally raised taxes.

**Unconditional and conditional grants:** Unconditional grants are transfers of centrally collected revenue from central to subnational governments to allocate to the expenditure

functions for which they are responsible, as they wish. These grants are often called block grants. Countries constitutions usually specify how centrally collected revenues are to be divided between levels of government – this is known as the vertical division of revenue. These specifications may be either by stipulating a process for deciding, or stipulation proportional rules, or a combination of the two. For the purposes of the benchmark, unconditional grants are counted as revenue to the subnational government and data on the portions of these grants that are used for CP measures and services, must be collected at subnational level (i.e. with the budget holder).

The horizontal division of revenue refers to how

funding at any one level is divided between governments and institutions at that level.

Conditional grants are transfers of centrally collected revenue from central to subnational governments, for which the central government specifies how they should be used, in part or in full. If these grants are specified for CP measures and services by central government, data for them are best collected at the central level of government.

Note that grants from regional governments to local governments, or from any government to service providers can also be conditional or unconditional. This will determine where the team should collect data on child protection services for this stream.

Slide 1

## UNICEF FINANCIAL BENCHMARK FOR CHILD PROTECTION

Training of implementation team  
Country Name

### Session 1

Slide 2

#### Sessions

- **SESSION 1 (ENTER TIME):** Purpose of the benchmark, the benchmark, calculating benchmark variables
- **SESSION 2 (ENTER TIME):** Identifying qualifying child protection services
- **SESSION 3 (ENTER TIME):** Identifying expenditure on qualifying services
- **SESSION 4 (ENTER TIME):** Process for collecting data
- **SESSION 5 (ENTER TIME):** Tools for data collection and analysis
- **SESSION 6 (ENTER TIME):** Reporting

#### Session 1 Content

- **Purpose of the benchmark**
- **Benchmark interpretation**
- **The benchmark**
- **The benchmark variables: metadata**

Slide 3

Slide 4

#### Purpose of the benchmark

- CRC obliges state to protect children from all forms of physical or mental violence, injury or abuse, neglect or negligent treatment, maltreatment or exploitation.
- Assessing the adequacy of resources available, and cost of reform of these systems, is first step to making a difference to the degree to which right is realised.
- **Purpose:**  
To obtain a comparable measurement of actual expenditure by the state on child protection across countries, and within countries over time.

#### Benchmark interpretation

- Comparison to other countries is a proxy indicator of adequacy: real understanding also requires an assessment of risks, and need for protection.
- Resources does not equal services: number of factors that influence degree to which resources translate into services; some services may require very little resources.
- **But, knowing the amount of expenditure first and necessary step towards deeper analyses.**
  - Enable understanding of how resource availability and distribution limits or enhances child protection.

Add remarks on whether the likely benchmark calculation will be the full or core benchmarks.

Slide 5

## The UNICEF CP Financial Benchmark

## The Benchmark

- Summary indicator.
- Intent is to provide a comparable sense of spending on child protection.
  - Standardises the absolute amount spent against the size of the economy and number of children.
  - Absolute real amount also of interest over time within country.
- Indicator plus its presentation

## The Benchmark continued

Annual CP spending by government per child as a percentage of annual primary government spending per capita.

Child protection expenditure as collected  
Number of children 0-18

X 100

Primary government spending  
Population

## Why these variables?

- Benchmark intended to give comparable sense of adequacy, ability to resource and prioritisation.
  - Per child 0-18 is a proxy for likely need for expenditure: assumption that the more children there are, the higher the need is likely to be all other things being equal.
    - In itself a comparable statistic.
  - But countries differ in their ability to resource child protection expenditure. Expressing CP expenditure as a share of total primary government spending would provide an indication of the priority given to child protection, within available resources.
    - Also in itself a comparable statistic.
  - Primary government expenditure is expenditure after taking off debt service costs – indicator of resources available for all services to population.
  - Each on its own however would not provide a full comparison, as need may differ in countries that show equal prioritisation, and prioritisation may differ in countries with equal needs.
  - Furthermore, the ability of countries to resource child protection expenditure differs – size of economy relative to population differs.
- Full benchmark takes all of these factors into account in calculation.

If benchmark is 0.01% it means that for every 1 currency unit spent per person in the population, 1 cent is spent on child protection per child.

## Benchmark is calculated as the average for two fiscal years

- This is to allow for fluctuations in expenditure from year to year not to skew the comparisons across time.
  - Three would be better, but requires more effort to source data.
- Average for each variable calculated first.
- Then the benchmark using the averages for each variable.

## Let's look at the variables

## Child protection spending by government

- Three definitional issues:
  - Child protection spending
    - How is child protection demarcated? Which services count as child protection, and which don't?
  - Spending
    - What counts as expenditure: just the expenditure on services, or also the expenditure on training, policy development, monitoring and evaluation; just the direct expenditure to deliver the service, or also the expenditure on the staff, offices and other overheads?
    - How do we track expenditure? Which data will we use?
  - By government
    - Consolidated national child protection expenditure, notwithstanding the level of government that delivers services.
    - What about externally financed expenditure for services delivered by government?
- In order to be comparable, these two concepts must mean the same thing across countries and over time.
  - Definitional rules are set out in the methodology.
  - Guidance is provided on applying the rules.
  - Further discussion in Session 2 and 3.

## Per child

- A child is defined as persons 0 to 18 years of age.
- Data for the population that falls in this category must be sourced from the national statistics agency for the same years for which the CP expenditure data are collected.
- How to manage fiscal year – annual year differences:
  - If data is not available for the same two 12 month periods as the data collected for CP spending by government, the two 12 month periods with the largest overlap with the selected government spending years must be used.
- What if annual estimates are not calculated?
  - If annual data is not available, data for a single year can be used, and data for a year closest to the two government fiscal years selected, must be used.
- What If data in the right format are not published – e.g. data on the population 0 to 15 only is available?
  - The team should check with the statistics agency on calculating the data as required from the existing population estimates.
  - If data cannot be sourced from the statistics agency in any usable format, the team can draw on international sources.
- The benchmark report must record which data were used, as well as the source of the data.

Add remark on likely data availability in country – if relevant

## Primary government expenditure

- Primary public expenditure is public expenditure minus debt service.
  - The benchmark uses the official primary expenditure data for the country, calculating the average per year for the same period for which data on child protection spending by government is collected.
- What if there are national and sub-national governments? Which primary expenditure?
  - Consolidated primary government spending must be used.
  - Add together all expenditure by central and sub-national government units, and subtract their consolidated debt costs.
  - Even if child protection expenditure is mostly financed and managed by central government, a consolidated national primary expenditure estimate must still be sourced, in order to ensure comparability across countries.
- If disaggregated benchmarks for central government, or selected sub-national governments are calculated, for these benchmarks the selected government's primary expenditure can be used.
- Where to find data?
  - In national and sub-national budget documents and expenditure reports.
  - Directly from the finance ministry.
  - If sourcing data for all sub-national government is difficult, data on the primary expenditure of the sampled locations only may be used to estimate consolidated national primary expenditure (but only as a last resort).
- The sources for calculating primary expenditure must be published in the benchmark report.

Add remark on likely data availability in country – if relevant

## Per capita

- Per capita refers to the average of the country's population estimates for the same two years for which CP public spending is averaged.
- If data is not available for the same two 12 month periods as the data collected for CP spending by government, the two 12 month periods with the largest overlap with the selected government spending years must be used.
- If annual population estimates are not available, data for a single year can be used, and data for a year closest to the two government fiscal years selected, must be used.
- Data can be sourced from the national statistical agency publications, or directly.
  - If team cannot source data in-country, international data sources can be used.

Add remark on likely data availability in country – if relevant



# UNICEF FINANCIAL BENCHMARK FOR CHILD PROTECTION

Training of implementation team  
Country Name

## Session 2

### Session 2 content

- Definition of child protection
- Exhaustive list of risks and harms that demarcates qualifying services
- Exceptions
- Prevention and response
- Direct services and support functions related to services
- The Benchmark Cube, and matrix

### Benchmark definition of child protection (CP)

**“Child protection comprises the prevention of and response to violence, abuse, exploitation and neglect of children.”**

- This definition frames the benchmark.
- The CP financial benchmark does not preselect a list of CP measures and services for which expenditures must be counted. Nor does it leave it entirely open to country-based definitions.
- Instead it uses a list of core, targeted CP risks and harms and directs teams to map the measures and services related to these risks and harms, to calculate the expenditures that must be included in the benchmark.
- The list is of specific, global child protection risks and harms. Expenditures not made deliberately and specifically to prevent or respond to these harms, are excluded from the benchmark.

### CP Benchmark risks and harms

- Children not registered at birth
- Children in labour and other work that is harmful
- Children subjected to harmful cultural practices (such as child marriage, female genital mutilation/ circumcision (FGM/C) or gender discrimination)
- Abused children (physical, sexual, emotional)
- Neglected children
- Children without adequate family care
- Children on the move due to migration, kidnapping and trafficking
- Children who are sexually exploited commercially
- Children in contact with the law
- Children affected by emergencies
- Children in trans-national crime
- Children affected by armed conflict and violence

These are the common, core risks and harms for which the Benchmark tracks expenditures across countries and within countries over time. **This is an exhaustive list.**

### What if a country has its own definition of CP?

- Many countries have child protection legislation/ policies that may define child protection more broadly, or more narrowly.
- In such cases UNICEF/the country may select to calculate two benchmarks, one that aligns with the UNICEF international benchmark, and one that aligns with the country definition.
- The benchmark tools allow for this, but it will take extra effort.
- If UNICEF/the country selects to only calculate a country-defined benchmark, this benchmark cannot be compared to other countries' results.
- The same definition must be used over time to comparability in this dimension.

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### What is excluded?

- Family social protection services that are not specifically and deliberately for children.
- Services for children in need of care, but the cause is not on account of violence, abuse, exploitation or neglect, e.g. children with disabilities or children exposed to drugs.

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### Prevention and response

- The CP financial benchmark includes expenditures that finance **preventative measures** to protect children from violence, abuse, exploitation and neglect, as well as **response services** for children who have come to harm due to violence, abuse, exploitation and neglect.
- The benchmark methodology includes a checklist of common prevention and response services. If a measure/service relating to one of the benchmark risks/harms is identified but is not on the list, teams must double check whether the measure/service **deliberately and specifically** prevent and respond to the risk or harm, before counting expenditures against it.

Slide 8

### Checklist

Non-exhaustive: intended as helper for teams

#### Prevention

- Public education & community mobilisation.
- Birth registration.
- Life skills, youth civic engagement (e.g. child-friendly spaces).
- At-risk children & families identification.
- Background checks & codes of conduct for those working with children.
- Individual family support, e.g. income supplements, mediation, entitlement assistance, service access, respite entitlement, legal aid, parenting groups.
- Reporting/Complaints mechanisms.

#### Response

- Verification, investigation & assessment.
- Referral, best interest determination & gate keeping procedures.
- Sensitive health, police, judicial, social work interventions (e.g. counselling, case management).
- Case response & treatment: e.g. alternative care (foster, residential, emergency, shelter, adoption); diversions & alternative to custody; detention; family support or community-based care; family tracing reunification.
- Psycho-social support/ mental health services.
- Recovery & social integration services.
- Measures to ensure accountability of offenders against children.

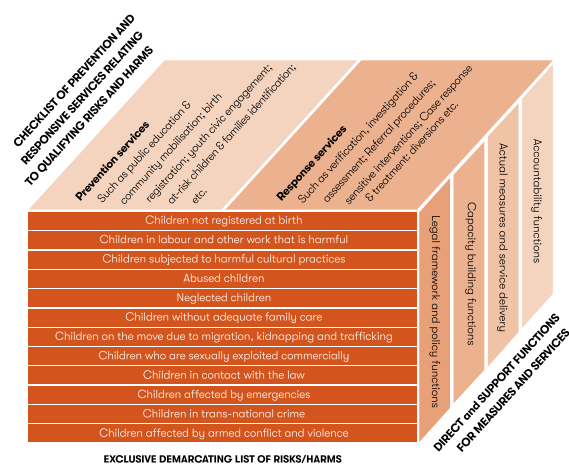
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### Systems approach

- CP analysis, programming and funding traditionally have focused on the cost of actual CP measures and services, but overlooked activities that enhance and support such services.
  - Overlooked activities that improve the quality and sustainability of the services.
- Benchmark costs the full system: human resources, capacity building, laws and policies, governance, monitoring and data collection as well as the protection and response services themselves.
- This adds a third dimension to an identification matrix to identify the expenditures that will be included in the benchmark.

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### MAPPING THE SYSTEM OF QUALIFYING CHILD PROTECTION MEASURES AND SERVICES



**Matrix 1**

INCLUSION REQUIREMENT Action/service <b>MUST</b> be aimed at	Children not registered at birth	Children in labour and other work that is harmful	Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination	Abused children (physical, sexual, emotional)	Neglected children	Children without adequate family care	Children on the move due to migration, kidnapping and trafficking	Children who are sexually exploited commercially	Children in contact with law	Children affected by emergencies	Children in trans-national crime	Children affected by armed conflict and violence
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IDENTIFICATION GUIDE:  
Action/service identification guide

**Prevention**

- Public education & community mobilisation
- Birth registration
- Life skills, youth civic engagement (e.g. child-friendly spaces)
- At-risk children & families identification
- Background checks & codes of conduct for those working with children
- Individual family support, e.g. income supplements, mediation, entitlement assistance, service access, respite entitlement, legal aid, parenting groups
- Reporting/Complaints mechanisms

In each cell, the team is to identify the legal framework and policy development; capacity building; and accountability functions for each measure/service, as well as the CP service/measure itself.

**Response**

- Verification, investigation & assessment
- Referral, best interest determination & gate keeping procedures
- Sensitive health, police, judicial, social work interventions (e.g. counselling, case management)
- Case response & treatment: e.g. alternative care (foster, residential, emergency, shelter, adoption); diversions & alternative to custody; detention; family support or community-based care; family tracing reunification
- Psycho-social support/ mental health services
- Recovery & social integration services
- Measures to ensure accountability of offenders against children

**Using the matrix**

- Any measure/service that is presented to the team as a qualifying CP measure/service must fit under the columns of the matrix. If the team is unable to place the measure/service in the columns of the matrix, it is excluded from the benchmark.
- Any measure/service that is presented to the team as a qualifying CP measure/service that fits in a column of the matrix but the team cannot identify a corresponding row may still be admissible if the measure/service is specifically and deliberately aimed at preventing or responding to one of the listed harms/risks.
- As all measures and services that qualify must be mapped, the team can use the matrix to identify services cell by cell.

**Applying cube in country**

- Discussion of CP services in **Country name**

# UNICEF FINANCIAL BENCHMARK FOR CHILD PROTECTION

Training of implementation team  
Country Name

## Session 3

### Session 3: Content

- What spending on a service or support function?
- Demarcating 'spending by government'
- Introducing concept of core vs extended benchmark
- Collecting sub-national data
- Data for which years
- And which status of data: audited, outturn, disbursement or budgeted

### All expenditure on a qualifying service counts, if it is public / government expenditure

- Principle is that all expenditure counts, not just the direct cost of delivering the service.
- For example:
  - If an advocacy campaign is run on domestic violence, the direct cost of running that campaign (cost of developing the campaign, cost of placing advertisements, cost of events) counts, but also the overhead cost of the officials who manage the campaign, and the overhead cost of their unit.
- Apportionment almost always in play.
- Pragmatic test of materiality.

### By Government: what does it mean?

When is expenditure deemed to be 'by government' and when not?

### What does spending by government mean?

**The core benchmark will include public expenditure on child protection**

This is deemed to be:

- 1) all expenditure on qualifying services that is financed internally, i.e. by countries' own revenues from levies, fees and charges, regardless of who undertakes the expenditure.
- 2) It will also include all externally financed expenditures (by local and international donors), notwithstanding who delivers the actual service, as long as the expenditure is managed by government.
- 3) It will include all expenditure by general government, i.e. excluding public corporations established for commercial purposes.

## Internally financed: a few issues

- All services financed by public revenues.
- What about co-payments?
  - By definition included, insofar as co-payments are public revenues.
  - Should not involve additional data collection – usually not netted out.
  - But if co-payments are netted out, data needs to be collected.
- Case in **Country name** (discuss country circumstances)?

## Externally financed

- Not all donor funded expenditure would normally be included, but only those expenditures that are managed by government.
- What does managed by mean?
  - 1) When the service is delivered by government units.
  - 2) Or, when the funding for a service is managed by a government unit, even if the service is delivered by a private / NGO service provider.
- Service must be an initiative of government and the funding must be disbursed through government.

## In combination, these rules mean

Expenditures will count for the benchmark and deemed to be public if

- The qualifying expenditure is financed by domestically raised taxes, levies, fees and charges.
- or
- The qualifying service is delivered by a general government unit (even if the financial flow is not managed by government systems).
- or
- The service is financed from an external source, but managed by a general government unit, meaning that it must be an initiative of general government and be disbursed to an account in the name of a general government unit, even if in a commercial bank.

## Some examples

- You find a series of shelters for child victims of domestic violence.
  - The shelters are NGO owned and run.
  - The NGO says it receives funding from the state, but it is a small portion of its financing. The rest of its funding comes directly from local and international donors.
  - What data should be included?
- You find a donor financed training programme for police officers on child sensitive case management.
  - The programme is delivered by a state unit, but the financing is managed entirely by the international donor, is it included?
  - If the training were provided by a private institution, still included?
  - If the training were provided by a private institution, but the police department managed the budget?
- There are child units in some prisons.
  - The units are state financed, but receive some support from an international donor.
  - This support is entirely managed by the donor.
  - Which of the units' expenditure data should you collect?

## Extending the 'by government' concept

What is an extended benchmark, when is it calculated, what is different and how can it be used?

## But, there are exceptions

- The benchmark methodology allows for the calculation of an extended benchmark.
- i.e. the methodology includes specifications for

### A core CP financial benchmark

- Public spending is as defined above
- Core benchmark calculation rules hold for identifying qualifying child protection services
- Core benchmark rules hold for identifying public expenditure

V/S

### Extended CP financial benchmark

- Public spending includes spending by external funders
- Benchmark calculation rules are adjusted
- Core benchmark rules for identifying qualifying CP services hold
- But, benchmark rules for identifying public expenditure are adjusted

## When is the extended benchmark calculated?

Advisable when

- Country is a fragile state, or in an emergency:
  - *If a country is affected by a level 2 or 3 emergency (as defined by OCHA) or on the fragile states list (as provided by INCAF) the benchmark for fragile and post-conflict states should be calculated.*
  - *If any of the two years for which data are collected fall during or within three years of state of emergency or fragility.*
- Is one in which CP services are provided predominantly by non-state actors and funding for such services flow directly to non-state actors:
  - *Assessment at start of processes as to whether extended benchmark is advisable.*
  - *But UNICEF also to assess whether the benchmark is calculated to advocate for greater funding of services by state, or all actors.*

Does an extended benchmark need to be calculated for **Country name**?

## Issues re: calculation and comparison of extended benchmark

- Calculations
  - Non-state funders have different funding cycles to government – usually calendar and not fiscal year.
  - Other rule shifts include that disbursement data by funders are considered equal to expenditure data, sub-national sampling less necessary, and that data on all expenditure by funders (CP + other) must be collected to add to primary government expenditure.
  - Process differences: map and survey funders.
  - But be pragmatic: if there are large non-state providers of services being funded by multiple small funders, collect data from the provider .
- Comparison
  - Extended benchmark can only be compared to other countries in which extended benchmarks were calculated.
  - But, the core component of the benchmark can be compared to the core benchmark of other countries.
    - Data collection tools allow distinction to be made for each record, as to whether it is extended or core benchmark expenditure.

## What if spending is spread across levels of government?

Sub-national sampling and estimating a consolidated benchmark.

## Sub-national CP services and expenditure

*The benchmark is of consolidated national expenditure on child protection, notwithstanding which level of government finances and delivers the services.*

- Only an issue when sub-national governments have budgeting responsibility for some CP services, whether funded from their own resources or fiscal transfers.
  - When regional or local governments make decisions about resources to finance CP services within a resource envelope that also finances non-CP services, then data on these amounts need to be collected at sub-national level.
  - Unless data are available at the central level on how much is allocated to CP services within the resource envelope available to the sub-national government.
- In most cases not possible to collect data at all sub-national locations: therefore a sampling and extrapolation methodology is used.
  - Sampling only done if mapping shows more than 10% of expenditure likely to be at sub-national level.

Do you need to collected data in sample sub-national locations in **Country name**?

## Data for which years?

Rules for selecting the years for which data are collected.

## Selecting the fiscal years

The benchmark is calculated using the average annual expenditure on child protection over two years, of which the latest year should in principle be no more than 18 months prior to the data collection year.

- Preferably the most recent of the two years, should be the fiscal year just completed. (Identify which year is just completed for the current case)
- But if not possible (given that expenditure outturn data are preferred), the end of the most recent fiscal year should be no more than 18 months prior to the data collection year. (Identify which year this would be for the current case)
- If earlier, then budget data are preferred.

## Expenditure data: what status?

Budgeted, outturn or audited data.

## Rules for selecting the dataset

- The standard preference for the core benchmark will be to use audited outturn data.
- When not available, older than 18 months at the time of the assessment, or not available in useful formats,
  - For **domestically financed expenditure** outturn and then budget data will be used, in that order of preference;
  - For **externally financed expenditure**, where the programme or project is not included in the budget documentation, development partner disbursement data will be used.
- Preferably all the data used should have the same status, but pragmatically, this is unlikely.
  - Data should be converted to the same status.

## Converting data

- Identify best data available for the budget line (target line) you are converting, for the preferred set:
  - Move up the chain of aggregation, or further into the past of the available line, until you find data in your preferred set.
  - Calculate the budget variance for the associated more aggregate budget line, or for an earlier year of your target budget line.
  - Apply the variance to the target budget line.
  - If you have two options and they show different variances, check with respondent which is most likely to be correct, or use the higher variance (benefit of the doubt).
- Example
  - You have only budgeted data available for a set of advocacy activities for birth registration for the selected years, and you are collecting outturn data. It says LCU 100 was budgeted for the activity.
  - Outturn data is available for the year prior to the year you are collecting. It shows that LCU 100 was spent, of LCU 150 budgeted.
  - What amount will you enter?

## Apportioning expenditure

- Unlikely that expenditure on child protection measures and services will be identified specifically in official budgets/expenditure reports.
- Team needs to determine portion of expenditure that is for child protection services.
  - If non-financial administrative data available (e.g. number of child protection beneficiaries; no of cases; no of institutions), this is preferred basis.
  - Country statistical data can also be used – but with caution.
  - If data on CP outputs versus other outputs not available, data on inputs can be used (e.g. proportion of personnel in an office that are dedicated to CP services, versus all personnel; or time spent on CP services versus all services).
  - Importance of interviews.

## Some examples

- You have identified a programme of home-based support for families that include children who have been in contact with the law.
  - The salaries of the social workers who deliver this support, are reported in an aggregate personnel remuneration budget line for the social affairs ministry.
  - How do you isolate expenditure to include in the benchmark.
- You have identified that immigration officers at borders have been trained to identify potential child trafficking cases.
  - Funding border immigration services however, is provided in an aggregate administrative budget for border services.
  - How would you isolate a portion of the expenditure for the service of identifying child trafficking cases.

## Exceptions to need to apportion

- Not all expenditure lends itself to apportionment: in some cases apportionment would be artificial.
- E.g. a programme to raise awareness on the rights of the child, includes raising awareness on child protection risks and harms.
  - No rational basis for apportioning a part of the campaign cost for child protection issues.
- This issue arises mostly for expenditure on:
  - Awareness raising prevention measures.
  - Policy development and monitoring and evaluation functions of all services and measures.
- Team needs to make considered judgment on a case by case basis about when to apportion these expenditures and when not.
  - Is there a rational basis for apportionment?
  - Would apportionment make a material difference to the amount entered?

## Zero-based costing

- When official expenditure data not available in any usable form.
- Method:
  1. Identify cost-bearing activities for service, and inputs required.
  2. Estimate cost per activity and the number of activities per year, using best pricing information available.
  3. Remember to also estimate capital cost.
  4. Calculate cost, and check for realism of costing, as actual financing may be lower than needed financing.



# UNICEF FINANCIAL BENCHMARK FOR CHILD PROTECTION

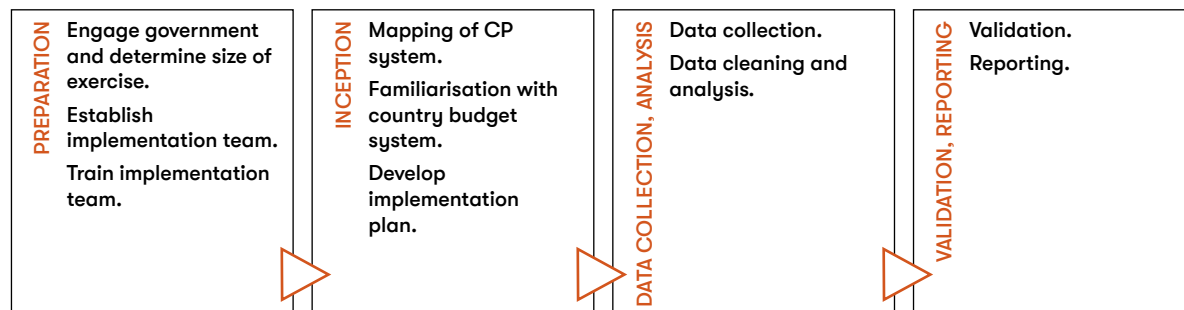
Training of implementation team  
Country Name

## Session 4

### Session content

- Overview of process
- Inception phase
  - Approach to mapping the system – process and tools

### Overview: process for demarcating and collecting data for CP Financial Benchmark



### INCEPTION

- Three main tasks:
  - First map of CP system.
  - Developing an implementation plan.
  - Familiarisation with budget system.
- Mapping the system:
  - Multi-stakeholder service mapping workshop.
    - Introduction.
    - Group work to identify and describe CP measures and services.
    - In an extended benchmark country, also session to identify all funders of services outside of government.
  - Visits to key stakeholders.
  - Determine whether all services mapped qualify.
  - Collecting data on budget holders for all qualifying identified services.

### What is a budget holder?

- Key concept for the data collection exercise:
  - A budget holder is the most aggregate point at which the decision is made to allocate resources to a CP measure or service, within a larger resource envelope or pool.
- Logical point at which to collect data:
  - Any earlier, not enough detail (unless data to apportion available).
  - Any point later, unnecessary work for team.

### Some examples

- National programme to finance a series of shelters for street children at local level through municipal social services budgets, who is the budget holder?
- Some funding added by municipality from own sources, who is the budget holder?
- Some shelters receive money from private donors, directly, who is the budget holder? Is it relevant?
- Some shelters receive money from private donors managed by the city, who is the budget holder, is it relevant?
- Privately owned shelters in an extended benchmark country, financed by multiple donors, owned by multiple NGOs across the country, who are the budget holders that the team will collect data from?
- National conditional grant programme to local municipalities for social services. Shelters for street children is one service that the grant can be used for, but other services also possible, e.g. shelters for women victims of violence. Where would team collect data? When can data be collected at national level?

### INCEPTION PHASE DATA COLLECTION SHEET

Description of Service							Identify Budget Holder			Team to Complete		
Describe service	Who delivers service	Is the service provider a state or private /NGO institution?	What child protection Risk(s) is the service addressing?	If other, please elaborate	What type of service?	If other, please elaborate	Identify whether state or donor funded or both	National, provincial or district service (funding)?	For state funding, who is the budget holder at this level (e.g. ministry, office, unit)	Include Sector		
Service Name (BI)	Service Provider (BI)	Name of Service Provider	Type of Risk	Explanation of other risks	Service Type	Explanation of other type	Public and/or donor funding?	Level of Service?	Lowest budget holder	Status (inclusion; classification)	Outstanding issues	Sector

### PLANNING IMPLEMENTATION

- Confirm decisions about core and extended.
- Confirm need for sub-national sampling of governments.
- Note, this is different to sampling institutions/branches of national MDAs operating at local levels but funded and owned by national government.
- If sampling needs to be done, apply sampling methodology and select regions/local governments.
- Confirm which data for which years.
- Use the data collection sheet to determine a list of data collection points – always go for most efficient data collection point.
  - Determine whether sampling at institutional level needs to be done – determine sample size and institutions to be sampled.
- Decide on sequence of data collection.
- Allocate team responsibilities (who will be covering which institutions).

### Inception report

- Valuable to develop an inception report which will make scope and method of exercise transparent.
- Important for UNICEF and stakeholders for accountability.
- But also important to protect team from additional requests.

## Generic inception report content

- Content must be adjusted to suit specific exercise
- Introduction
  1. Explain the nature of a CP financial benchmarking exercise (brief).
  2. Explain purpose of exercise in country.
  3. Explain purpose and structure of inception report.
- CP Benchmarking methodology
  1. Explain the international methodology.
  2. Set out key adjustments in country methodology, including whether an extended and/or country-specific benchmark will be calculated.
- Child Protection Services in Country
  - Introduction: brief discussion from secondary literature on need for child protection in country, and common risks.
  - Identified measures and services (results from mapping).
  - Specific exclusions.
  - Limitations of preliminary mapping and further data to be sourced.
- Financing of child protection services
  - Overview of public finance system.
  - Key government / donor funders identified and the services they fund.
  - Limitations on preliminary data and further data to be sourced on funders of known services.
- Work programme
  - Phases of remaining work programme and timeline.
  - Data collection.
    - Scope of work and sampling
    - Team responsibilities
  - Validation and reporting.
  - Preliminary proposals on final report.
- Annexes
  - Matrix of preliminary mapping.
  - Other.

## Data collection

- Interview purpose and notes
  - Discuss interview sheets.
- Record keeping
  - A lot of data will not be from official records, but provided by respondents.
  - Careful record must be kept.
    - Interview notes
    - Pictures/scans of informal notes
    - Copies/Pictures of official documentation
- Entering data
- Data cleaning

## Some examples

- Ministry of Social Affairs.
  - Programme for street children including shelter, craft activities and medical care.
  - I am the manager of the unit that oversees the programme.
  - Interview me.
- The International foundation for the care of street children (IFCSC). You know I run programmes for street children. Interview me.
- I am the manager of the a Shelter for Street Children, interview me.

## Data validation and reporting

- Second workshop with stakeholders to share results and validate.
- NB to triangulate information received during data collection.
  - The benchmark (and extended or additional benchmark if calculated).
  - The components of the benchmark, and limitations on the data (data gaps etc.).
  - The methodology followed to collect the benchmark, including sampling and extrapolation methodologies.
  - Analysis of the CP expenditure collected; by prevention and response; different risks; support functions or direct services; and the different functional sectors of government.
  - Key thoughts on policy issues and implications from the data.





