

The contribution Public Finance for Children can make to realizing child protection objectives





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United Nations Children's Fund, 3 United Nations Plaza, New York, NY 10017 USA

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Valuable contributions were made by Aniruddha Kulkarni (Child protection Specialist, UNICEF New York Headquarters); Juan Bester (Social Policy Specialist, UNICEF WCARO); Rachel Harvey (Child Protection Regional Advisor, EAPRO); Bob Muchabaiwa (Social Policy and Economics Specialist, ESARO); Jennifer Asman (Policy Specialist, Public Finance, UNICEF New York Headquarters); Joanne Bosworth (Chief, Public Finance and Local Governance, UNICEF New York Headquarters); Benjamin Kakule Sivasima (Social Policy Specialist ,WCARO); Kristen di Martino (Child Protection Senior Advisor, UNICEF New York Headquarters); Nankali Maksud (Child Protection Senior Advisor, UNICEF New York Headquarters); Matthew Cummins (Social Policy Regional Advisor, ESARO); Aaron Greenberg (Child Protection Regional Advisor, ECARO); Mona Aika (Child Protection Specialist, ESARO); Joseph Mbirizi, Monitoring and Evaluation Specialist (UNICEF New York Headquarters); Tamara Tutnjevic Gorman (Senior Policy Adviser - Ending VAC, World Vision International); Carlos Javier Aguilar (Child Protection Regional Advisor, MENA).

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Purpose of this paper

UNICEF is preparing to draft a new Child Protection Strategy to replace the 2008 Child Protection Strategy (the 2008 Strategy).¹ As part of this process, a number of background technical papers have been commissioned as input to the decision-making. This technical paper explores the contribution Public Finance for Children (PF4C) can make to realizing child protection objectives. Firstly, it identifies areas that should be prioritized when planning PF4C-type studies and activities to effectively support the achievement of sector-specific objectives. Secondly, it describes strategies that UNICEF should consider implementing to incorporate PF4C more effectively into its child protection work, specifically proposing a sequence in which the PF4C tools might be applied. Specific recommendations for UNICEF to consider taking forward into the Child Protection Strategy are indicated by an arrow and bold text as follows:

⇒ Recommendation for UNICEF to consider

In the course of preparing this paper, the authors had the benefit of speaking to and receiving comments from a wide range of UNICEF staff at UNICEF HQ and in the regional offices, as well as some of the authors of the other technical papers.² We also had sight of the draft Technical Paper on Child Protection System Strengthening. These inputs and discussions have played an important part in shaping this paper and its proposals.

1 Background

In 2001, UNICEF sponsored the costing of the Child Justice Bill in South Africa, which set a benchmark for legislation costing.³ This was followed by the costing of South Africa's Children's Bill⁴ in 2006, and Lesotho's Children's Protection and Welfare Act⁵ in 2013. Then, in 2015, the East Asia and Pacific Regional Office put in place a long-term agreement that facilitated the commissioning of costing studies of child protection legislation, policies and programmes in Egypt,⁶ India, Indonesia,⁷ Mongolia,⁸ Nigeria⁹ and Viet Nam.¹⁰

Significant work has also been done to quantify the economic burden of violence against children (VAC): following a seminal study on the cost of child abuse in Australia¹¹ in 2008, similar studies have been conducted in a range of countries including the USA,¹² South Africa¹³ and Nigeria.¹⁴ In 2014, the

¹ E/ICEF/2008/5/Rev.1 20 May 2008.

² See Annexure 1: List of people interviewed.

³ Barberton, C. and J. Stuart, 'Re-Costing the Child Justice Bill', Cape Town: AFReC, 2001.

⁴ Barberton, C., 'The Cost of the Children's Bill', Cornerstone Economic Research, 2006.

⁵ Barberton, C., J. Carter. and C. Abdoll, 'Costing the Children's Protection and Welfare Act, 2011 of Lesotho', UNICEF, 2014.

⁶ Barberton, C., K. Amin, A. Gamal El Din and I. Adel El Hussein, 'Costing of a Case Management System for Children at Risk in Egypt', UNICEF Egypt, Unpublished, 2017.

⁷ Carter, J., 'Model of Child Protection Interventions in Indonesia', UNICEF Indonesia, Unpublished, 2018.

⁸ Gunchinsuren, E. and C. Barberton, 'Budget analysis and costing of the child protection services in Mongolia – Final Report', UNICEF Mongolia, Unpublished, 2015.

⁹ Barberton C., et al. 'Costing of Child Protection Services at Federal Government and in Focus States (Lagos, Plateau, Gombe & Cross River)', UNICEF Nigeria, Unpublished, 2018.

¹⁰ Dung, D., 'Child Protection System Costing Analysis in Vietnam', UNICEF Vietnam, Unpublished, 2017.

¹¹ Taylor, P., et al. *The Cost of Child Abuse in Australia*, Australian Childhood Foundation and Child Abuse Prevention Research Australia: Melbourne, 2008.

¹² Fang, X., D. S. Brown, C. S. Florence and J. A. Mercy, 'The economic burden of child maltreatment in the United States and implications for prevention', *Child Abuse & Neglect*, vol. 36, 2012, pp. 156–165.

¹³ Fang, X., et al., 'The economic burden of violence against children in South Africa. Report to save the Children South Africa', Cape Town: China Agricultural University, and Universities of Cape Town and Edinburgh, 2016.

¹⁴ Fang, X., X. Zheng and M. Parker, 'The economic burden of violence against children in Nigeria', UNICEF Nigeria, 2017.

ChildFund Alliance published a study on ‘The costs and economic impact of violence against children’,¹⁵ and in 2016, the East Asia and Pacific Regional Office commissioned a thematic research paper on ‘Preventing Violence against Children and how this contributes to building stronger economies’.¹⁶ Also along these lines, the World Bank published a study on the economic impacts of child marriage in 2017.¹⁷

In 2014, UNICEF HQ commissioned the development of a financial benchmarking methodology for child protection,¹⁸ which has been applied in Indonesia, Côte d'Ivoire, Afghanistan and Nigeria. Since 2016, the UNICEF's Eastern and Southern Africa Regional Office has been spearheading the production of budget briefs – Angola, Burundi, Malawi and Uganda have produced budget briefs for child protection.¹⁹ In 2018, UNICEF India produced ‘Analysing Child Protection Finances’, a note on the types of public finance analyses that can support child protection initiatives.²⁰ Also in 2018, World Vision produced a review of the evidence and approaches to measuring public spending on ending VAC.²¹

From the above, it is evident that the use of public finance-type analyses in child protection has a long pedigree, predating the issue of ‘UNICEF's Engagements in Influencing Domestic Public Finance for Children - A Global Programme Framework’ (PF4C Framework) in 2018.²² It is therefore remarkable that only two studies from the child protection sector are referenced in the PF4C Framework (more on this later).

To support the uptake of PF4C, UNICEF has strengthened the capacity of Social Policy Sections across the levels of the organization, introduced an online and in-person PF4C training programme advertised on AGORA that is open to all sections, and put in place a number of global long-term agreements to facilitate easier contracting with public financial management (PFM) experts. Based on the guidance set out in the PF4C Framework, there has also been a strong push to incorporate PF4C actions into regional and country office plans and programmes. Consequently, since 2018, significantly more PF4C-type work has taken place across all sectors, including child protection. It is within this context that UNICEF has commissioned this Technical Paper as input to the drafting of a new UNICEF Child Protection Strategy.

UNICEF's 2008 Strategy remains the overarching strategic framework driving UNICEF's child protection programming globally. While the 2008 Strategy promotes strengthening of national child protection systems and the scale up of services, it makes very little reference to the important role that public funding and PFM need to play in this regard. More significantly, it does not indicate what guidance to put in place on how public finance-type analyses should be used strategically to support these initiatives. Indeed, there are only three clear references in the document to PF4C issues. The first relates to ‘Strategic actions for supporting national child protection systems’, where the following action is noted:

- *Conduct a cost analysis of the provision of child protection services, and advocate for adequate budget allocations.*²³

¹⁵ Perezniето, P., et al., ‘The costs and economic impact of violence against children’, ChildFund Alliance, 2014.

¹⁶ Fry, D., ‘Preventing Violence against Children and how this contributes to building stronger economies’, Thematic Research Paper for the 3rd High-Level Meeting on Cooperation for Child Rights in the Asia-Pacific Region, 7–9 November, 2016. Kuala Lumpur: Government of Malaysia and UNICEF, 2016.

¹⁷ Wodon, et al., ‘Economic impacts of child marriage: global synthesis report’, Washington, D.C.: World Bank Group, 2017.

¹⁸ Folscher, A. and S. Allen, ‘UNICEF Financial Benchmark for Child Protection’, Manual, unpublished, 2016.

¹⁹ <<https://www.unicef.org/esa/reports/budget-briefs>>

²⁰ Carter, J., C. Barberton, and N. Parekh, ‘Analysing Child Protection Finances’, UNICEF India, 2018.

²¹ Marins, D., ‘Investing in a Violence-free Childhood’, World Vision, 2018.

²² UNICEF, ‘UNICEF's Engagements in Influencing Domestic Public Finance for Children - A Global Programme Framework’, New York. UNICEF, 2017.

²³ E/ICEF/2008/5/Rev.1 20 May 2008, para. 15.

The second relates to actions to ‘Strengthen the social welfare sector’, where it is noted that the focus should be on policy development, management and oversight capacity, as well as the quality and quantity of human resources, and better monitoring and information systems. Note, there is no reference to funding or PFM here. This comes later, where it calls for:

- *Support social welfare ministries in assuming an upstream role in the overall national child protection system. This includes support to strengthening capacity in strategic planning and costing of needed services. It also requires advocacy for appropriate budget allocation.*²⁴

The third relates to actions to ‘Strengthen research and diagnosis of child protection challenges’, where UNICEF commits to:

- *Identify, and initiate research into, the main evidence gaps, including: cost-effectiveness of various interventions, costing of child protection, assessment of child reintegration programmes, longitudinal research, global security agenda and child protection, and child protection and the changing physical environment.*²⁵

Clearly, PF4C issues are under-represented in the 2008 Strategy. Also, each of the above references relates to the adequacy of child protection resourcing. The other issues covered by the PF4C Framework, namely efficiency, effectiveness, equity and transparency, are not dealt with. The development of a new Child Protection Strategy provides an opportunity to rectify this.

The rest of this paper is structured into four sections as follows:

- Section 2 outlines some of the challenges to PF4C-type analyses within child protection
- Section 3 describes the contribution PF4C-type studies and activities can make within the child protection sector
- Section 4 describes strategies that UNICEF could consider implementing to incorporate PF4C more effectively into its child protection work
- Section 5 proposes how the use of PF4C tools might be sequenced to build a coherent case of resourcing child protection.

2 Child protection is complex

Using PF4C can enhance the persuasiveness of advocacy messages for child protection, and contribute to better plans and budgets for scaling up systems and implementing services. However, child protection is complex, which complicates the process of PF4C-type analyses within the sector.

Child protection covers a wide range of issues impacting on children: violence, abuse and neglect of children, child marriage, female genital mutilation (FGM), teenage pregnancies, child labour, child trafficking, sexual violence against and sexual exploitation of children, alternative care for children, adoptions, child poverty, bullying, children in contact/conflict with the law, the incarceration of children and birth registration (and that is not an exhaustive list).

As a result, in each country, a large number of government ministries, departments and agencies (MDAs) are responsible for different aspects of child protection. So, there is no single ‘budget’ for child protection, but rather allocations are subsumed in various programmes, subprogrammes and activities across the different MDAs. In many countries, the multi-agency nature of child protection is an obstacle to the emergence of coherent, integrated child protection systems, and an even greater obstacle to developing management information systems for child protection (unlike in education and health). This may be further complicated by certain services being decentralized to subnational governments. Also a range of UN agencies, and international and national NGOs are involved in the child protection sector.

All of this complicates the use of PF4C tools within child protection, especially the impact on the availability of data. Producing a budget brief becomes a major data collection exercise, costing the

²⁴ E/ICEF/2008/5/Rev.1 20 May 2008, para. 19.

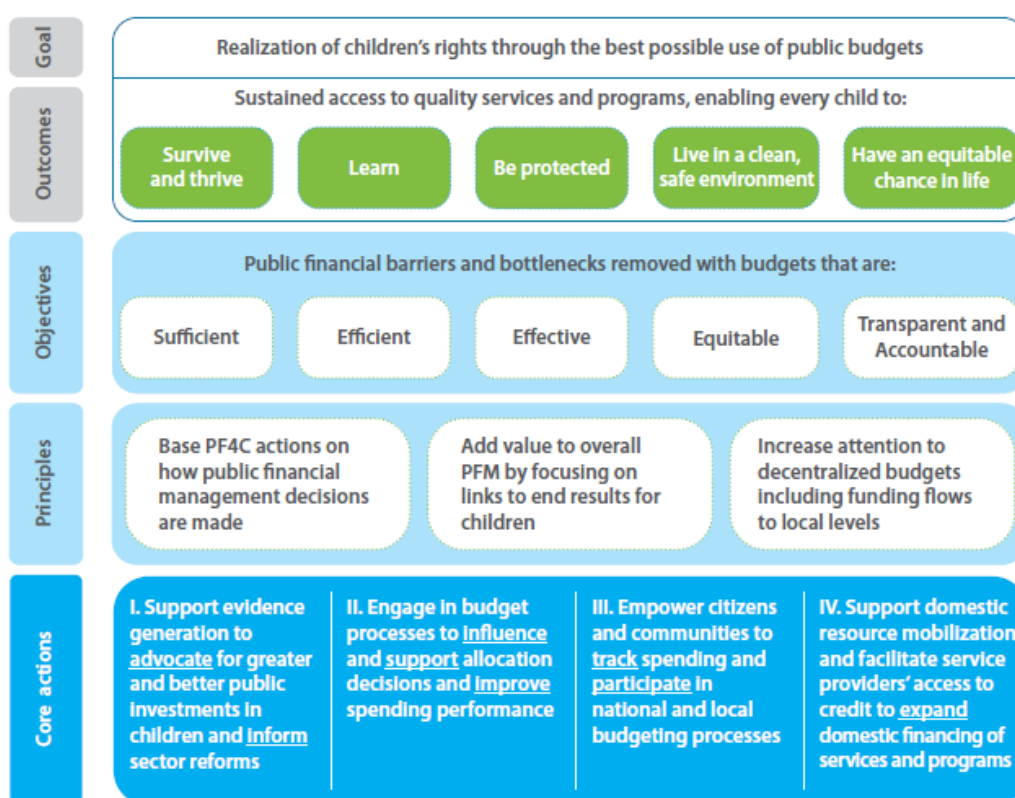
²⁵ E/ICEF/2008/5/Rev.1 20 May 2008, para. 48.

provision of services involves multiple ministries and reviewing the effectiveness of spending is constrained by the lack of performance data.

3 The purpose of PF4C within child protection

The PF4C Framework provides useful guidance regarding PF4C work within UNICEF. It sets out the overarching goals and objectives for PF4C work and identifies the key principles and core actions needed to achieve them, including links to tools and technical guidance. The document goes on to provide implementation guidance to assist Country Offices to i) better embed PF4C in country programmes, ii) integrate cross-sector and sector efforts, and iii) better manage results. Figure 1 provides an overview of UNICEF’s PF4C Framework.

Figure 1: Overview of UNICEF PF4C Framework.



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

All of this is sound and good, and broadly relevant to child protection. However, given the status, scope and structure of child protection, as well as the emphasis being placed on child protection system strengthening and the scaling up of services, application of PF4C needs to be directed towards realizing certain sector-specific objectives, namely (i) making the economic case for child protection, (ii) assisting with building national child protection systems and the scaling up of services, (iii) supporting subnational authorities responsible for child protection, (iv) improving the cost-effectiveness of child protection services, and (v) enabling the tracking of child protection budgets and expenditures.

3.1 Making the economic case for child protection

The rights-based and moral arguments for child protection are strong. However, they are proving to be less and less effective with donors, with governments and even with UNICEF itself, given the increasing focus on value-for-money-type indicators to measure performance. Other sectors have mobilized powerful economic arguments to highlight why it is important the receive investment from society generally, and governments specifically. Health is a public good that facilitates higher productivity;

education contributes to the development of human capital – a key ingredient to high economic growth; nutrition and WASH are key to minimizing health expenditures and maximizing the investment in education; spending on early childhood development delivers greater returns to society than spending on any other level of education, etc. By contrast, the economic arguments for child protection are either under-developed or not well-known.

In addition, because of the traditional focus on response services there is a misconception that only a few children need child protection services, in contrast to universal services such as health and education, resulting in the sector being underfunded. Even with the more recent focus on universal prevention programmes, child protection still struggles to get funding because it is difficult to measure the effectiveness of prevention, and very often prevention programmes are delivered through other systems such as education, and not the child protection system itself.

There are some seminal studies that seek to build the economic case for investing in child protection,²⁶ but many more are needed to enable the sector to compete effectively for funding.

The draft Technical Paper on Child Protection System Strengthening notes:²⁷

It has been more difficult to obtain funding for CPSS, which is often not well understood by donors, than for specific child protection issues. This may be partially due to a lack of evidence on the impact of CPSS on children's lives and lack of an 'evidence-based narrative'. In addition, a lack of data on child protection deprivations and their manifestations can make it harder to show that CPSS works in improving the lives of children. In the absence of a good, evidence-based narrative on how CPSS can change children's lives, there is a tendency to resort back to issue-based programming and advocacy in order to raise funds.

Various PF4C tools can be used to build the economic case for child protection, and specifically for child protection system strengthening: cost of inaction studies, cost–benefit analyses, value-for-money evaluations and cost-effectiveness studies. The real challenge is to undertake high-quality, methodologically sound studies in a sector where reliable data are notoriously difficult and expensive to collect – because of the often sensitive nature of the subject matter.²⁸ A substantial investment needs to be made in studies that explore the economics of child protection, for example:

- The impact of exploitation, violence and abuse of children on economic growth
- The extent to which VAC undermines education spending
- The cost-benefit to government of preventing versus responding to the consequences of FGM, child marriage, early child-bearing, violence, abuse, etc.
- The cost–benefit of early diversion interventions for children in conflict with the law
- The cost-effectiveness of investing in a social welfare system, etc.

These economic arguments need to become the foundation of advocacy efforts aimed at convincing UNICEF to give greater priority to the sector, both in terms of capacity and funding; convincing funders to contribute more to the sector; and convincing governments to prioritize child protection and make budget allocations for scaling up child protection systems and services.

²⁶ For instance, (i) Wodon, et al., 'Economic impacts of child marriage: global synthesis report', Washington, D.C.: World Bank Group, 2017. (ii) Taylor, P., et al., 'The Cost of Child Abuse in Australia', Australian Childhood Foundation and Child Abuse Prevention Research Australia: Melbourne, 2008, and (iii) Fry, D., 'Preventing Violence against Children and how this contributes to building stronger economies', Thematic Research Paper for the 3rd High-Level Meeting on Cooperation for Child Rights in the Asia-Pacific Region, 7–9 November, 2016. Kuala Lumpur: Government of Malaysia and UNICEF, 2016.

²⁷ This is also a primary finding of 'Strengthening child protection systems: evaluation of UNICEF strategies and programme performance', E/ICEF/2019/23, 16 July 2019.

²⁸ To date, most cost of inaction studies rely on data collected through VAC surveys. However, such surveys have not been undertaken in many countries.

Box 1: Challenges associated with valuing children’s lives

Application of certain PF4C tools to child protection can pose ethical and methodological challenges, especially when it comes to valuing children’s lives and harms to children. A cost–benefit analysis, if conducted according to the generally accepted methodology, could show that, in certain circumstances, it is financially beneficial to society to let children with disabilities die because the cost of keeping them alive is greater than their future wage-earning potential. Or a cost of inaction study may show that the cost to society of not addressing child trafficking is insignificant due to the relatively small number of children affected. The difficulty lies in the fact that both cost–benefit and cost of inaction methodologies typically use future wage-earning potential to put a value on children’s lives, and cost of inaction studies also express the cost as a percentage of GDP. This materialistic approach can work well at a country-aggregate level, but runs into difficulties when it is applied to a specific group of children whose future wage-earning potential is very low, or to very small numbers of children. In such circumstances, the conclusions drawn from the results may run counter to rights-based positions and the ‘best interests of the child’ principle.

⇒ UNICEF needs to research and provide guidance on how these ethical and methodological issues should be dealt with in the application of PF4C tools such as cost–benefit analysis and cost of inaction to child protection.

3.2 Assisting with building national child protection systems and the scaling up of services

UNICEF’s vision for child protection is to create a protective environment. The 2008 Strategy identifies five main approaches for doing so, namely:

*(a) strengthening national protection systems, and (b) supporting social change; followed by (c) promoting child protection in conflict and natural disasters. The cross-cutting areas are (d) evidence-building and knowledge management, and (e) convening and catalysing agents of change.*²⁹

First on the list is strengthening national protection systems. This should remain the primary focus of UNICEF in the new Child Protection Strategy, but the Strategy should explicitly link child protection system strengthening to the scaling up and effective delivery of child protection services and programmes, and it should recognize that different elements of child protection are integral parts of other systems, particularly the social welfare system.

It is important to recognize that the primary rationale for building up a country’s child protection system is to facilitate the scale up and effective delivery of child protection services and programmes. The child protection system needs to become the institutional platform for delivering universally accessible child protection services and programmes. In some contexts, this requires a change of mindset – instead of trying to scale up stand-alone programmes to deliver specific (often issue-based) services in more geographic locations, the focus needs to shift to exploring how the child protection system itself needs to be scaled up to deliver such services at scale. Just as the health system should deliver universal access to preventive and responsive health services, so too the child protection system should ensure universal access to preventive and responsive child protection services.³⁰

It is also important to recognize that the child protection system does not stand on its own. Its different elements are integral parts of the broader social welfare, policing and justice systems, and there are strong linkages to the allied systems of health, education and social protection. This applies particularly to the child protection workforce. Therefore, in most circumstances, child protection system strengthening is a function of, and dependent on, the strengthening of the social welfare, police, or justice systems, etc., as relevant. For instance, in nearly all child protection systems, social workers working within the social welfare system are responsible for case management. Therefore, to scale up

²⁹ E/ICEF/2008/5/Rev.1 20 May 2008, para. 8.

³⁰ Also see the discussion of this issue in the draft Technical Paper on ‘Scaling up Child Protection: A Framework for the Future Vol. 1: Laying a Foundation for Going to Scale’, 2020, p. xxi.

case management requires scaling up the social welfare system, and specifically motivating for more social workers to be appointed.

This understanding of the integrated, inseparable nature of these different systems needs to inform the visioning of the child protection system and how PF4C tools are applied. For instance, when analysing budgets and expenditures on child protection, it is important to reflect them within the context of social welfare budgets, justice budgets, police budgets, etc. Similarly, when costing child protection systems and services, they need to be costed while recognizing that many of the staff that provide child protection services work within other systems and often do not work full-time on child protection issues.

The draft Technical Paper on Child Protection System Strengthening proposes that UNICEF should adopt a framework that describes a national child protection system as consisting of seven elements (see Figure 2). Whatever is finally agreed, it will be important to use PF4C-type analyses to:

- Build the economic case for strengthening each element of the child protection system, with explicit reference to economies of scale where appropriate, the need for coordination with other sectors, as well as the potential benefits to other sectors.
- Provide the costing information required to plan, fund and manage the process of strengthening or scaling up and running each element, with specific reference to ensuring equitable access to child protection services across gender, socioeconomic groups, rural–urban areas and geographic regions.
- Design key intergovernmental fiscal and PFM processes, such as mechanisms to disburse funds across levels of government, allocate and manage subventions to NGOs, or modifying the chart of account to track budgets and expenditures on child protection across multiple MDAs.

PF4C-type analyses will also be required in preparing for and managing the scale up of specific child protection services, which may be issue-based in nature. When scaling up services tested in pilots, one of the greatest challenges is maintaining fidelity to the original design within a resource-constrained environment. For this reason, the following PF4C studies should be standard to all initiatives to scale up services or programmes:

- A study that explores whether the scaled up intervention is cost-effective and offers value for money relative to other possible uses of public funds.
- A detailed costing model of the intervention that can be used to explore the affordability of different scale up scenarios.
- A costed phased implementation plan that can be used to develop the budget asks necessary for the scale up (this should be part of the costing model).
- An overview of existing funding of the sector, and the contribution the sector might make to the new initiative through reprioritization of budgets, efficiencies and savings.

In some country contexts, child protection system strengthening might mean supporting the government to envision and build up child protection systems from existing formal and informal systems. In others, it might involve assisting with planning and costing a proposed extension to existing formal systems, for example, extending the case management system to all regions. In many countries, there will only be a need to cost the impact of specific changes to the system, such as introducing specialized police units or alternatives to institutional care. The country context and the maturity level of the national child protection system will determine which PF4C tools should be used to support system strengthening.

UNICEF should invest in building the economic case for child protection system strengthening, emphasizing that it seeks to place child protection on a more sustainable footing with it being increasingly funded from government budgets. This aligns with the ‘beyond aid’ line of thinking.

3.3 Supporting subnational authorities responsible for child protection³¹

It is noted above that PF4C-type analyses are required to assist with building national child protection systems and the scaling up of services. Depending on the country, aspects of child protection may be assigned to different levels of government. Where subnational authorities are responsible for delivering specific aspects of child protection, there needs to be a deliberate commitment to use PF4C-type analyses to support them.

The assignment of functions to different levels of government comes with expenditure assignments, that is, a level of government is assigned the responsibility to allocate funds in their budget for the performance of specific functions or mandates. Effective implementation requires that each level of government allocates sufficient funds to perform their specific child protection mandates. Generally, this does not happen, because either there is a mismatch between the assigned responsibilities and the subnational government's ability to raise revenues, or the intergovernmental transfers provided are insufficient to fund the assigned responsibility.

It is also crucial that each level of government fulfils the assigned mandates in the manner assigned. There are three issues here – first, each level of government must perform its role to ensure there are no gaps in services. Second, no level of government should try to perform roles assigned to other levels of government. This is known as ‘mandate creep’, and can cause confusion as to which level of government is responsible for the funding and delivery of which services. Where there is a lack of clarity around roles, it can give rise to funding and delivery gaps for particular services. Finally, the different levels of government must coordinate both within and across sectors for effective service delivery.

It is therefore crucial that the process flow of services is clearly defined so that all role-players know when and how collaboration takes place, and how services are funded. It is tempting to think that if one level of government is responsible for all child protection functions, these coordination issues should not arise. However, even then there are likely to be multiple role-players involved in the delivery of child protection services within that level of government.

In many countries, non-profit partner organizations play a significant role in implementing child protection services. This adds another layer to the complexity of mapping the funding and provision of child protection services. One needs to understand the subvention/subsidy mechanisms the government may have in place to support NGOs – or should put in place to ensure the sustainability of the services provided by NGOs; as well as the regulatory and monitoring arrangements to ensure they maintain minimum service standards.

To advocate effectively for increased funding for child protection, it is important to have a thorough understanding of the allocation of roles, responsibilities and funding for the delivery of child protection services across the intergovernmental system. This requires the use of PF4C tools to analyse:

- Revenue-allocation and revenue-sharing arrangements and identifying whether there are any existing revenue sources or intergovernmental grants specifically earmarked to fund the child protection system or child protection interventions.
- Allocation of roles, responsibilities and resources for delivery of child protection services across all levels of government and across MDAs, as well as by non-profit organizations.
- Budget structure and where funds for child protection services are located on MDA budgets at national and subnational level.
- Administrative and legislative processes for compiling and approving revenue-raising, revenue-sharing, and for planning and budgeting.
- Arrangements for government to subsidize non-profit organizations to provide child protection services.

³¹ This section draws on Carter, J., C. Barberton and N. Parekh, ‘Analysing Child Protection Finances’, UNICEF India, 2018.

PF4C-type analyses, training support and process reform should also be used to support subnational governments to become more efficient and effective in delivering child protection services.

3.4 Improving the cost-effectiveness of child protection services

In most contexts, child protection is underfunded. Going forward, funding for child protection is likely to remain tight or become even tighter, given the impact of the global COVID-19 pandemic on economies and public finances. It is therefore important to explore ways to use existing sector-resources more cost-effectively – by looking at delivery processes, procurement, use of inputs (especially human resources) and more effective collaboration.³² This means using PF4C tools to proactively explore issues of efficiency, economy, equity and effectiveness in the structuring of each element of the child protection system, and the delivery of child protection services. Such analyses need to feed into decision-making around priorities, the design of the child protection system and the scale up of services.

Also, as the emphasis in child protection shifts from response towards prevention, and from institutional care to community-based alternative care options, there is a need to explore the efficacy of new approaches and programmes, or to adapt existing good practice programmes to new contexts. In doing so, funding and economic considerations need to be placed alongside effectiveness considerations when evaluating the suitability of such initiatives for scale up. This involves:

- Ensuring that financial and process data are included in the data-gathering arrangements of all down-stream programmes/pilots.
- Developing detailed costing models of interventions proposed for scale up.
- Evaluating whether the proposed scaled up intervention is cost-effective and affordable.

UNICEF, working with national and subnational governments and role-players, should initiate discussions and research on the relative cost-effectiveness of different child protection interventions to develop a view on the relative priority of all the different interventions UNICEF, other development partners and governments, are promoting. This would then inform the priority given to advocating for the scale up of interventions. It would also place UNICEF in a position to advise the government when, as a result of fiscal constraints, it needs to choose between existing programmes and scaling up new child protection interventions.³³

3.5 Enabling the tracking of child protection budgets and expenditures

It is notoriously difficult to track child protection budgets and expenditures. There are many reasons for this including the diverse nature of child protection services, the fact that many agencies are usually involved in the sector and the small size of the expenditures relative to the rest of government. Also in many countries, child protection is not regarded as a sector, unlike health or education, and so budgets and expenditures are not tagged to reflect spending on child protection. These obstacles to tracking expenditure on child protection mean that it is not possible to examine how public resources flow from one level of government to the next, and eventually to the intended beneficiaries of services. Also, it is not possible to identify where the system of transferring funds breaks down, and to look for cases of mismanagement and corruption.

In countries where budget and expenditure information are not properly classified, it becomes very difficult to track and analyse budget allocations and expenditures. In such instances, advocacy efforts to introduce sensible budget and expenditure classifications (or budget/expenditure markers) to both budget formats and the chart of accounts should be supported. This may involve the following:

³² An effective intervention is not necessarily cost-effective. Cost effectiveness is a relative measure – it involves comparing the cost of achieving ‘units of impact’ across different interventions. The intervention that has the lowest cost per unit impact is the most cost-effective, which does not necessarily mean the intervention has the lowest overall costs, but rather that it offers ‘best value for money’.

³³ Barberton, C., ‘Conceptual framework for thinking through the scaling up of ECD interventions’, (unpublished), 2019.

- Improving the descriptions of the budget programme structures used by the government so that they explain where budget information for specific implementation programmes is recorded.
- Ensuring the accurate use of the economic classifications to describe child protection budgets in budget documents, and in the recording of expenditures on child protection.
- Proposing the inclusion of child protection markers in the chart of accounts used by government.

⇒ **UNICEF country offices need to direct the application of PF4C within child protection towards:**

- (i) **Making the economic case for child protection**
- (ii) **Assisting with building national child protection systems and the scaling up of services**
- (iii) **Supporting subnational authorities responsible for child protection**
- (iv) **Improving the cost-effectiveness of child protection services**
- (v) **Enabling the tracking of child protection budgets and expenditures.**

4 Strategies for incorporating PF4C within child protection

Strengthening the application of PF4C within child protection is not an end in itself. PF4C-type analyses must assist in developing information and arguments to support advocacy for strengthening and scaled up efforts. The PF4C focus has the potential to produce both incremental and step changes in the medium term. However, to achieve positive results, UNICEF will need to implement the following strategies.

4.1 Making PF4C a priority for the child protection sector within UNICEF

The new Child Protection Strategy is very likely to identify national child protection systems strengthening and scaling up of child protection services as the key strategies to accelerate access to child protection services, and the most realistic and sustainable mechanisms for achieving the various child protection-related SDG targets by 2030.

As noted above, PF4C-type analyses are essential to building the economic case for system strengthening and service delivery scale up, and crucial to advocating for the budgets required to get these initiatives implemented. Indeed, UNICEF needs to fully embrace the fact that good-quality PF4C work is a necessary condition to making progress in the child protection sector. This means that UNICEF needs to recognize PF4C as a critical element to any system strengthening and scale up strategy for child protection, and therefore ensure that it is prioritized in the new Child Protection Strategy and the next Strategic Plan.

If PF4C is included as a priority in the Child Protection Strategy, suitable indicators for measuring whether country offices are making appropriate use of PF4C tools should be included in the next Strategic Plan. With reference to the PF4C Framework's section on monitoring and evaluation,³⁴ it would make most sense to monitor the inclusion of PF4C within the child protection sector in terms of:

- *The plan to use PF4C:* Developing a plan that reflects the sequential use of different PF4C tools to systematically build the case for advocating for increased budgets and other resources for child protection (section 5)
- *The PF4C activities:* Monitoring the performance of the PF4C activities reflected in the plan
- *The PF4C outputs:* Monitoring the delivery and usefulness of the PF4C outputs.

To get started, each UNICEF country office needs to assess the status of child protection within the country and, as part of the Country Programme Document (CPD) process, design an appropriate

³⁴ UNICEF, 'UNICEF's Engagements in Influencing Domestic Public Finance for Children – A Global Programme Framework', New York: UNICEF, 2017, p. 39.

strategy to strengthen the national child protection system and scale up services, indicating the specific contribution PF4C needs to make. When this effort is undertaken explicitly, the country office will be in the best position to make systematic use of indicators throughout the CPD cycle to monitor progress, adjust programming and achieve results.

- ⇒ **UNICEF should recognize the use of PF4C tools as a key priority and strategy for supporting child protection system strengthening and service scale up initiatives in the Child Protection Strategy and the next Strategic Plan.**
- ⇒ **UNICEF should include suitable CPD indicators in the next Strategic Plan to monitor country offices' use of PF4C tools to systematically build the case for advocating for increased budgets and other resources for child protection.**

4.2 Building up child protection capacity within UNICEF

There is a general expectation that UNICEF should play a leading role within the child protection sector. The 2008 Strategy refers to this a number of times, and notes that child protection is “a high priority for UNICEF.”³⁵ The new Child Protection Strategy needs to ensure that UNICEF fully embraces its leading role by building strategic partnerships at global, regional and national levels, by building the organization’s capacity to provide strategic direction at all levels, and by investing in research to move the sector forward.

For UNICEF to effectively play this leading role, it will specifically need to ensure that it has the capacity to play a leading role in advancing the effective use of PF4C within child protection. UNICEF needs to be leading the national budget advocacy agenda in support of national child protection system strengthening and the scale up of services.

At a global level, UNICEF should seek to forge formal alliances with key actors working on PF4C within child protection. An informal global EVAC financing group already exists, and UNICEF is already in discussions with the World Bank and the Global Partnership to End VAC with regards to developing a global investment case. UNICEF needs to commit more resources within HQ to leading and formalizing these alliances, and to investing in specific global initiatives aimed at building the economic case for child protection.

UNICEF should establish a specialist *child protection economics unit* within the Child Protection Section at UNICEF HQ. Its role would be as follows:

- To provide leadership and support to regional and country offices in applying PF4C within child protection, and a channel for sharing good practices developed by country offices.
- To provide leadership and participate in global coordination initiatives around PF4C within child protection, and to establish formal partnerships with key role-players to undertake global studies on PF4C issues within child protection.
- To research and develop PF4C methodologies and tools for use within child protection, especially better tools for building the economic case for child protection.
- To maintain a global roster (and related long-term agreements) of PFM experts who specialize in child protection issues to support regional and country offices.

Also, at UNICEF HQ level, the Social Policy Section should collaborate with the Child Protection Section to explore development of an adapted PF4C course specifically for staff working within child protection, and development of a PF4C toolkit for child protection.

At regional office level, there needs to be a programme to train the PFM experts within the Social Policy Sections on child protection issues, and the application of PF4C within child protection. The aim would be to increase their capacity to assist country offices to incorporate PF4C into their CPDs and apply PF4C tools sequentially and effectively within child protection.

³⁵ E/ICEF/2008/5/Rev.1 20 May 2008, para. 1.

At country office level, it is important to continue training existing child protection staff on PF4C, and how to apply PF4C tools within child protection. In this regard, the Eastern and Southern Africa Regional Office has promoted the idea of doing budget briefs as way of getting child protection to build their understanding of budgets and related PFM processes. It is also important that the Child Protection and Social Protection Sections within country offices work closely together in developing and executing a PF4C strategy for child protection.

However, it must be recognized that to drive the processes forward for child protection requires specialist PFM knowledge, and the capacity to engage with national PFM role-players – to speak their language.³⁶ To enable this, country offices, working with the Child Protection Section at UNICEF HQ, should appoint a child protection specialist with good PFM knowledge on one to three year contracts. They would be supported by the Child Protection Section at UNICEF HQ, and could draw on technical PFM experts from the abovementioned global roster.³⁷ Their role would be to set up the work on PF4C within child protection, and carry it through its initial phases. They would drive PF4C research and advocacy processes in support of building the economic case for child protection in the country, and in support of building up the national child protection system and scaling up services. They should play a key role in strengthening the capacity of the relevant ministries to engage in budget processes more effectively, and engaging with the Ministry of Finance around PFM reforms that facilitate better spending and better tracking of expenditure on child protection. In countries where the key ministries have better capacities, their role should be to assist with building the effectiveness of child protection systems by facilitating studies into the cost-effectiveness of existing services and processes, and supporting the costing of new proposals for system strengthening or new services.

- ⇒ **UNICEF should play a leading role in establishing formal partnerships with other role-players to advance the effective use of PF4C within child protection, and specifically to undertake global studies to build the economic case for child protection.**
- ⇒ **UNICEF should establish a specialist *child protection economics unit* within the Child Protection Section at UNICEF HQ to provide leadership and conduct research on the effective use of PF4C within child protection.**
- ⇒ **UNICEF should ensure that the PFM experts within their Social Policy Sections at HQ, regional and country offices are trained on child protection issues and the application of PF4C within child protection.**
- ⇒ **UNICEF should promote better collaboration between Social Policy and Child Protection Sections across all levels.**
- ⇒ **UNICEF country offices should appoint child protection specialists with good PFM knowledge on one to three year contracts to set up the work on PF4C within child protection, and carry it through its initial phases.**

4.3 Defining child protection: Laying the foundation for PF4C analysis

Because of its diversity and complexity, there is a lack of consensus regarding what child protection encompasses, and how to describe its constituent parts. What is prevention versus response? Where does early intervention fit in? How do these align to primary, secondary and tertiary services? Do adoptions fall under alternative care? Is a child hotline a prevention or a response service? Why is birth registration part of child protection?

This lack of conceptual clarity undermines the consistent application of PF4C tools within the sector, and hinders effective advocacy, specifically in budget processes. Budget asks need to be specific, indicating why the funds are required, which part of the system will manage them, how they will be used, who will be the beneficiaries, etc. Ministries of Finance are familiar with the frameworks and vocabularies describing education, health, nutrition, etc., and can therefore readily see the rationale for

³⁶ Such work would require cross-sectoral coordination with social policy and country office management to ensure UNICEF speaks with a single voice during engagement with the Ministry of Finance.

³⁷ UNICEF Nigeria has applied this approach very successfully since 2015, and has made significant progress in mobilizing federal- and state-level budget support for child protection.

allocating funds in particular directions within these sectors. By contrast, child protection is poorly understood, which makes it difficult for a Ministry of Finance to justify funding it.

UN agencies have taken the lead in defining the scope and structure of other sectors.³⁸ There is an urgent need for UNICEF to do the same for child protection.

The new Child Protection Strategy provides UNICEF with the ideal opportunity to lead and provide generally applicable definitions of:

- The elements of a national child protection system (see Figure 2)
- The continuum of child protection services (see Figure 3)
- The child protection workforce, and its relationship to social welfare services, and allied sectors such as education, health, social protection, justice, policing, etc.

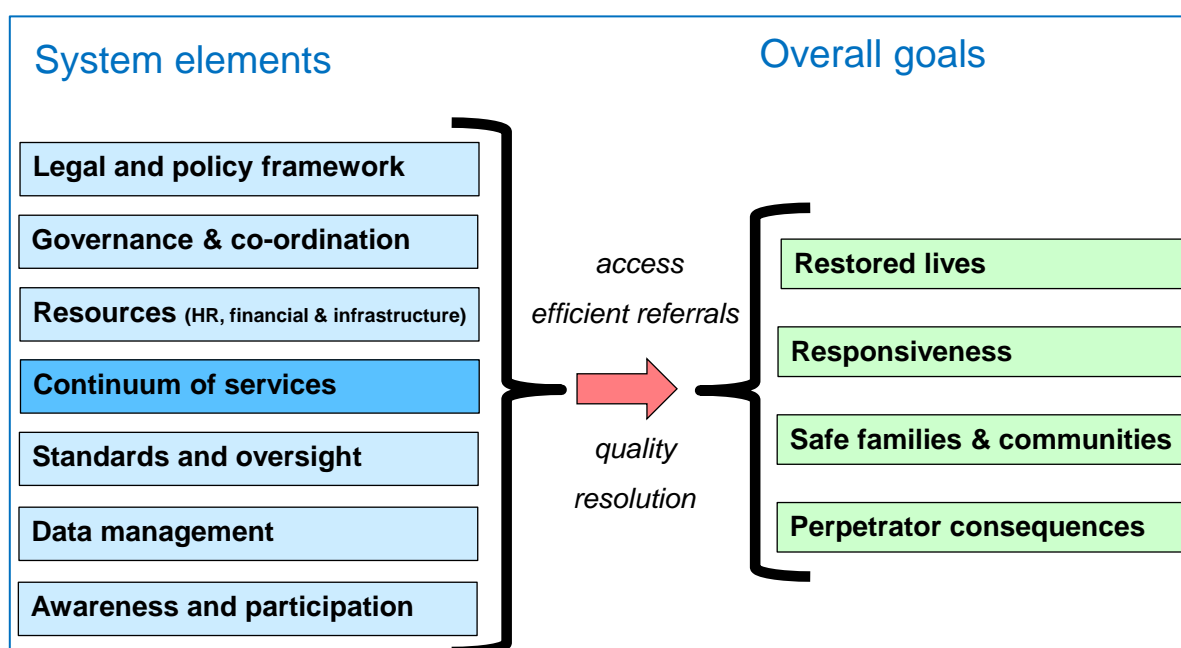
The guidance given by the new Child Protection Strategy in these areas does not have to be perfect, or agreed to by everyone. UNICEF needs to provide leadership and present a set of logical, workable frameworks and definitions. This is critical to the effective application of PF4C within child protection, as it will lay the foundation for visioning, planning, costing, budgeting, analysing expenditure and gathering data. It will also build better understanding of the sector among politicians, Ministry of Finance officials and other role-players – which will make motivating for higher allocations in the budget process a little easier.

⇒ **UNICEF needs to provide global leadership in defining the scope and structure of child protection to lay the foundation for better understanding of the sector, and facilitate the effective application of PF4C tools within the sector.**

4.3.1 Child protection system elements and goals

Including Figure 2 (or similar) together with brief explanations of each of the elements as set out in the draft Technical Paper on Child Protection System Strengthening in the new Child Protection Strategy would greatly assist the application of PF4C within child protection, and also assist advocacy efforts with key role-players in government.

Figure 2: Child protection system elements and goals.



³⁸ For instance, the WHO Health Systems Framework, in World Health Organization, ‘Everybody’s Business: Strengthening Health Systems to Improve Health Outcomes’, 2007,

Source: List of elements based on proposals in the draft Technical Paper on Child Protection System Strengthening.

This description of the child protection system provides a framework for applying PF4C-type analyses to assist with building national child protections systems (as described in section 3.2). Such analysis can focus on one element of the system, or the relationship between different elements, or explore how the system as a whole performs in achieving the overall system goals.

4.3.2 Continuum of child protection services

The 2008 Strategy does not provide a detailed description of the full range of child protection services. It notes that child protection systems comprise the set of laws, policies, regulations and services needed across all social sectors – especially social welfare, education, health, security and justice – to support prevention and response to protection-related risks.³⁹ Later in the document, reference is also made to response and reintegration services.⁴⁰

The “UNICEF Financial Benchmark for Child Protection- Manual” (2016) notes that:

*Child protection comprises the prevention of and response to violence, abuse, exploitation and neglect of children.*⁴¹

It then describes a two-step process for identifying expenditures on child protection as follows:

Step 1: The expenditures must be made to *deliberately and specifically* prevent or respond to one or more of the following benchmark risk or 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.⁴²

Step 2: The expenditure must be classified against a checklist of common prevention and response services, as set out in Table 1.

Table 1: Checklist of common prevention and response services

Prevention	Response
– Public education and community mobilization	– Verification, investigation and assessment
– Birth registration	– Referral, best interest determination and 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 and families identification	

³⁹ E/ICEF/2008/5/Rev.1 20 May 2008, para. 12.

⁴⁰ E/ICEF/2008/5/Rev.1 20 May 2008, para. 18.

⁴¹ Folscher, A. and S. Allen, ‘UNICEF Financial Benchmark for Child Protection’, Manual, unpublished, 2016, p. 11.

⁴² Folscher, A. and S. Allen, ‘UNICEF Financial Benchmark for Child Protection’, Manual, unpublished, 2016, p. 11.

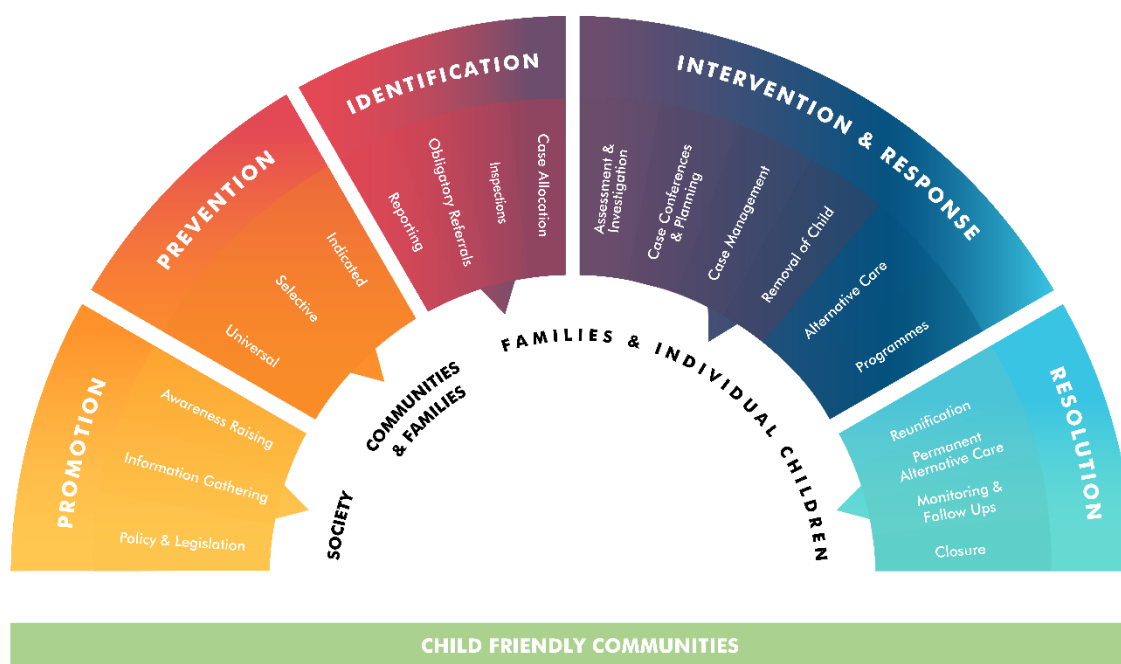
<ul style="list-style-type: none"> – Background checks and codes of conduct for those working with children – Individual family support, e.g., income supplements, mediation, entitlement assistance, service access, respite entitlement, legal aid, parenting groups – Reporting/complaints mechanisms 	<ul style="list-style-type: none"> – Case response and treatment: e.g., alternative care (foster, residential, emergency, shelter, adoption); diversions and alternative to custody; detention; family support or community-based care; family tracing reunification – Psychosocial support/mental health services – Recovery and social integration services – Measures to ensure accountability of offenders against children
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Source: Folscher, A. and S. Allen, 'UNICEF Financial Benchmark for Child Protection', Manual, unpublished, 2016, p. 12.

This provides a useful framework for applying PF4C tools, particularly budget and expenditure analyses, policy/service costings and analyses of the cost-effectiveness of different services.

Drawing on public health descriptions of services, it may be useful to break down the description of child protection into more categories than just prevention and response. This would enable a more detailed representation of budget, expenditure and costing figures, before moving into the specific services, which may facilitate better understanding of the sector by non-specialists. This could greatly assist with budget advocacy processes, as a more detailed picture would enable the identification of where specific budget asks are located in the system and how they contribute to its overall functioning and effectiveness. Figure 3 sets out an initial proposal for describing the continuum of child protection services.

Figure 3: Continuum of child protection services.



Source: Figure drawn by Conrad Barberton and Simon Halvey.

It would be useful to get the input of child protection specialists on the content of Figure 3. The following notes might aid the discussion:

- We show 'Awareness Raising' as an activity under *Promotion* and 'Universal' prevention activities under *Prevention*. There is likely to be significant overlap between these activities. We would distinguish them as follows:
 - 'Awareness Raising' – activities aimed at raising the profile of child protection within the national discourse – opportunistic news articles, opinion pieces, input into speeches, etc.

- ‘Universal’ prevention – a deliberate programme aimed at raising general awareness and calling for action in relation to a specific child protection issue, such as VAC, child marriage, etc.
- ‘Obligatory Referrals’ refer to proactive reporting by education, health and police officials (might also include leaders within religious communities) of suspected child protection violations that they encounter during the course of their normal duties. For instance, a child coming to school with cigarette burn marks, a girl coming to a clinic with damage to her vagina, etc. Child protection legislation should place a legal obligation on these role-players to report suspected child protection violations to social welfare services for investigation.
- ‘Inspections’ includes the work by labour inspectors to identify child labour and the work of the inspector of prisons and police detention facilities to identify children being held in custody.
- ‘Permanent Alternative Care’ would include placement with family (kinship care) and adoptions.

Annex 2 presents an alternative version of Figure 3 which includes reference to child justice-related activities.

4.4 Adapting the PF4C training and tools to child protection

UNICEF’s PF4C Framework references only two studies illustrating how PF4C tools can be applied within child protection. These are the Child Protection Financial Benchmarking Methodology⁴³ and a scoping analysis of budget allocations to end child marriage.⁴⁴ The document contains no mention of other child protection issues such as VAC, sexual exploitation, child trafficking, child labour, FGM, etc. Similarly, the Global PF4C Learning Programme reportedly does not cover child protection topics and examples,⁴⁵ instead focusing primarily on health, education and nutrition examples. Consequently, child protection practitioners attending these courses receive little direct guidance on how to apply PF4C tools to their sector. There is a need for sector-specific guidance and training on the application of PF4C tools within child protection.

It is indicated above that the Social Policy and Child Protection Sections at UNICEF HQ should explore developing an adapted PF4C course specifically for staff working within child protection, and developing a PF4C toolkit specifically for child protection.

⇒ Given the diverse and complex nature of the child protection sector, UNICEF should develop specific guidance and training on the application of PF4C tools within child protection.

4.5 Estimating the need for child protection services

The lack of data on the need for, or the extent of problems relating to, child protection impacts on the efficacy of applying many of the PF4C tools within child protection. To work out the cost of inaction, data on the extent of the problem are required. To develop and cost plans for establishing or scaling up child protection services, one needs detailed information on the extent and location of the need. Similarly, such information is key to developing budgets, especially having an understanding of the relationship between the need and the workload (hence the workforce) required to meet the need.

⁴³ United Nations Children’s Fund, Financial Benchmark for Child Protection Manual, UNICEF, New York, 2020, <<https://www.unicef.org/rosa/reports/financial-benchmark-child-protection>>.

⁴⁴ Government of Bangladesh and UNICEF Bangladesh, ‘A Scoping Analysis of Budget Allocations to Ending Child Marriage in Bangladesh’, Dhaka, 2018.

⁴⁵ This observation is based on discussions with UNICEF staff who have completed the Global PF4C Learning Programme. The author has not had the opportunity to review the training materials for the programme, but he has reviewed the training materials produced for an ESARO course on PF4C and these also reflected an under-representation of child protection examples.

Compared to the education, health and nutrition sectors, estimating the need for child protection services is complex,⁴⁶ and can only really be overcome by conducting extensive surveys and putting in place multi-MDA management information systems for child protection.

- ⇒ **UNICEF will work more systematically with country governments to prioritize population-based surveys on the prevalence of child protection harms, and research aimed at establishing the extent of violence, abuse, neglect or exploitation of children, to develop a better understanding of the need for child protection services.**
- ⇒ **UNICEF will continue to prioritize initiatives to develop management information systems as an integral component of case management within the child protection system.**

5 Sequencing the use of PF4C tools to mobilize funding for child protection

The PF4C Framework identifies the following four action areas that together should constitute the basis for country-level PF4C programming and advocacy:

- **Action area 1:** Support data and evidence generation to advocate for greater and better public investment in children and inform sector reforms.
- **Action area 2:** Engage in the budget process to influence and support allocation decisions and improve spending performance.
- **Action area 3:** Empower citizens, including children and adolescents, communities and civil society organizations, to track spending and participate in national/local budget processes.
- **Action area 4:** Support domestic resource mobilization and facilitate service providers' access to credit to expand domestic financing of services and programmes.⁴⁷

The PF4C Framework goes on to provide useful guidance on contextualizing PF4C actions, and specifically which PF4C tools are better suited for use in different country contexts based on the capacity of the country governments.⁴⁸ This is all relevant and should be taken into account when planning the application of PF4C within child protection in a particular country.

In addition to the guidance given in the PF4C Framework, experience in applying PF4C to child protection in a range of country contexts⁴⁹ points towards the need to sequence the use of different PF4C tools to systematically build the case for advocating for increased budgets and other resources for child protection.⁵⁰

Building the case for increased budgets for child protection involves four sequential steps, as illustrated in the Figure 4.

⁴⁶ See discussion of the issue in Carter, J., et al., 'Analysing Child Protection Finances', UNICEF India, 2018.

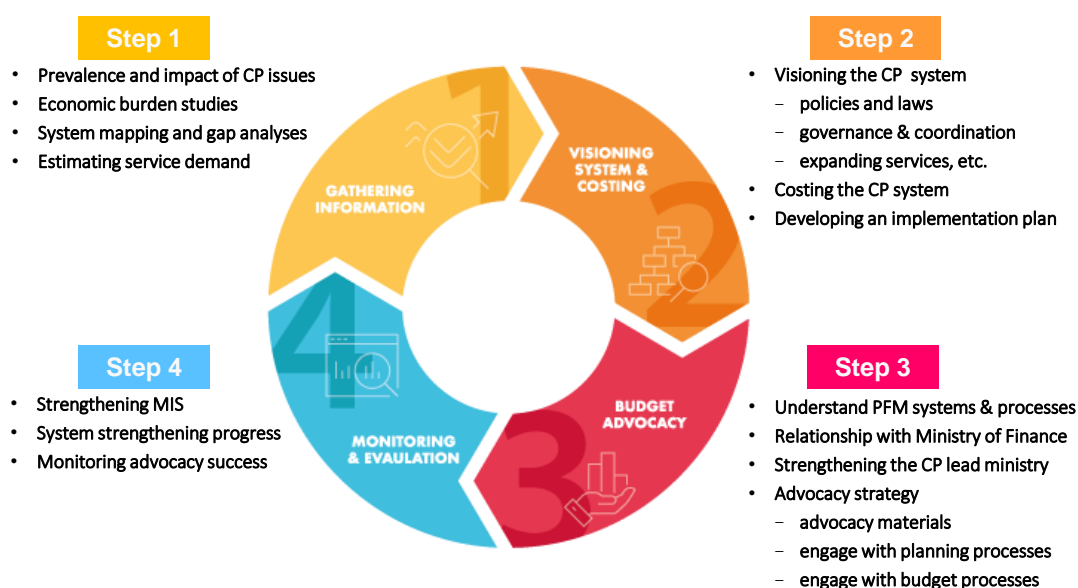
⁴⁷ See Box 2 on p. 12 in UNICEF, 'UNICEF's Engagements in Influencing Domestic Public Finance for Children - A Global Programme Framework', New York: UNICEF, 2017.

⁴⁸ See section 2.4 starting on p. 29 in UNICEF, 'UNICEF's Engagements in Influencing Domestic Public Finance for Children - A Global Programme Framework', New York: UNICEF, 2017.

⁴⁹ This section draws on Cornerstone Economic Research's experience working on child protection projects in over 15 developing countries, but particularly work with UNICEF Nigeria from 2017 to 2020.

⁵⁰ Barberton, C., 'Budget advocacy for funding child protection', Presentation to UNICEF EAPRO on 13 June 2019.

Figure 4: Steps in building the case for increased budgets for child protection.



Source: Figure drawn by Conrad Barberton and Simon Halvey.

Firstly, the figure highlights that the process of building the case for increased budgets for child protection is a long-run cycle that might take a country office a number of years to execute initially. However, as information systems improve and government capacities increase, the time taken between gathering information and budget advocacy will decrease. Secondly, it needs to be recognized that the budget process is an annual cycle, so there are regular opportunities to provide input – but this needs to happen at the right time each year. With reference to the above figure:

Step 1: Gathering information – this step involves three sets of actions:

- i. Gathering a set of baseline information on the nature and prevalence of child protection issues in the country and across regions, which may involve using one or more of the following tools:
 - Surveys of the prevalence of child protection issues⁵¹
 - Detailed studies or situation analyses aimed at understanding the social context underpinning different child protection issues such as FGM, child marriage, VAC, etc.
- ii. Economic analyses of the cost of these child protection issues to society, to government and to the families and individuals affected. This may include cost of inaction studies, economic burden studies, cost to government studies and individual case studies.
- iii. Developing an understanding of current child protection systems, services and funding, which requires:
 - Institutional and service (systems) mapping to establish who is involved and what child protection services are being delivered.
 - A financial benchmark review to establish what the government is currently spending on child protection within the context of the sector budgets in which these expenditures occur.
 - Studies on the cost-effectiveness of different intervention programmes, be they existing programmes, pilots or proposed new programmes.

⁵¹ A UN inter-agency expert group is working with national bureaus of statistics to develop standardized modules and guidelines for measuring VAC. UNICEF should ensure these are finalized and supported at country level through the country offices.

- iv. Estimating the demand for child protection services. This will require review of current levels of service delivery, and information on the prevalence of different child protection issues, and estimation of the likely demand for child protection services across regions.

Step 2: Visioning system and costing – this step involves four sets of actions:

- i. Visioning the child protection system. Using the information gathered during Step 1, a vision can be developed of what the child protection system should be delivering, and how it should do so. Based on this vision, proposals can be developed on where and how the child protection system needs strengthening. These proposals should cover each of the system elements (see Figure 2):
 - Legal and policy framework: it may be necessary to amend existing laws or put entirely new laws in place
 - Governance and coordination
 - Resources (HR, finance and infrastructure)
 - The continuum of child protection services
 - Standards and oversight
 - Data management
 - Awareness and participation.

Depending on the country context and the maturity of the child protection system, the visioning process may focus on the entire system or specific parts of the system (e.g., case management), or on the provision of specific services (e.g., alternative care).

- ii. Costing the child protection system or components of it. Once there is a clear vision of what the child protection system should look like, and / or what specific changes/additions need to be made to the existing system, one can build a costing model of the system or of the proposed changes, including setup and operational costs. Note that when building a costing model it is important to recognize that many of the staff that provide child protection services work within other systems, and often do not work full-time on child protection issues. Ideally, the costing model should set out different scenarios for moving forward.
- iii. Depending on the country context, the availability of data and the nature of the specific changes being proposed, a cost–benefit analysis or a regulatory impact analysis of the proposed changes may be done. Insofar as this is practical, such analyses should be participatory in nature.
- iv. Developing an implementation plan. Using the costing model, a phased-implementation plan can be developed for the proposed changes. The annual cost of the planned annual changes will be the budget asks that inform the next step.

Step 3: Budget advocacy. Effective budget advocacy is built on having a sounding understanding of PFM systems and of planning and budget processes and timelines, developing a good relationship with the Ministry of Finance and other key role-players in government, and having a well-thought-out advocacy strategy (which should include a stakeholder analysis).

- i. Understanding PFM systems and budget processes. Effective budget advocacy requires a really good understanding of a country’s system of government and PFM systems, particularly the budget process. This requires investing effort in gathering information on and mapping the following:
 - The system of government – levels, ministries and the allocation of responsibilities, particularly for child protection services
 - The intergovernmental fiscal system – revenue-raising powers, tax/revenue-sharing processes and grants
 - The management of the public service – creation of posts, appointment processes, and salaries and allowances
 - Goal-setting and planning – what plans does the government produce? Who are the role-players? How do the plans feed into budget processes?
 - Budget processes – role-players, processes and time-lines, the budget formats and the medium-term expenditure framework (MTEF)

- Expenditure management – budget release, authority to spend, supply chain management processes, payment of subventions and recording expenditure (the chart of accounts and the financial management system)
- Oversight and accountability – annual financial statements, performance reporting and oversight processes.

(Note that it would be important to get a good understanding of the above issues from the very beginning of the process.)

- ii. Good relationship with the Ministry of Finance. The UNICEF Child Protection and Social Policy Sections need to work together to build a good relationship with the Ministry of Finance. This involves identifying the officials who are directly responsible for child protection issues, involving them in consultation processes, keeping them informed, and being generous in sharing information – especially any analyses based on information obtained from the Ministry. The aim of the relationship is to build Ministry official’s understanding of child protection so that they become partners in prioritizing the strengthening of child protection systems. It is important to approach the relationship with integrity, as partners in the process of strengthening PFM systems and improving the credibility of budgets.
- iii. Strengthening the ministry responsible for leading child protection. In many countries, the ministries of social welfare are not strong. UNICEF needs to invest in strengthening their capacities so that they can fulfil their role of leading the child protection sector. Specifically, this is likely to involve:
 - Increasing their PFM capacity and ability to participate in the annual budget process
 - Strengthening their capacity to play a coordinating role within the sector and get greater commitment from other sectors to strengthen their parts of the child protection system – by allocating additional resources as appropriate.
- iv. Another important point is the need to link the Child Protection-Leading Ministry and the Ministry of Finance. Often the leading ministry of social welfare, etc., is not well connected and not influential enough to get funding allocated. Their capacities may also be limited. So there is work to do to 1) increase the PFM capacities of the ministry responsible for child protection services, 2) increase the commitment of other line ministries (health, education, police, justice) to allocate funding for child protection-related activities, and 3) bring all these partners together under, possibly, the leadership of finance.
- v. Advocacy strategy. Using the information generated in Steps 1 and 2, develop an advocacy strategy aimed at building up key role-players’ understanding of child protection issues and what is required for child protection system strengthening. The advocacy strategy must be supported by a set of high-quality advocacy materials, such as briefing notes, infographics and budget asks (in the format required by the Ministry of Finance).

Step 4: Monitoring and evaluation. This involves three actions:

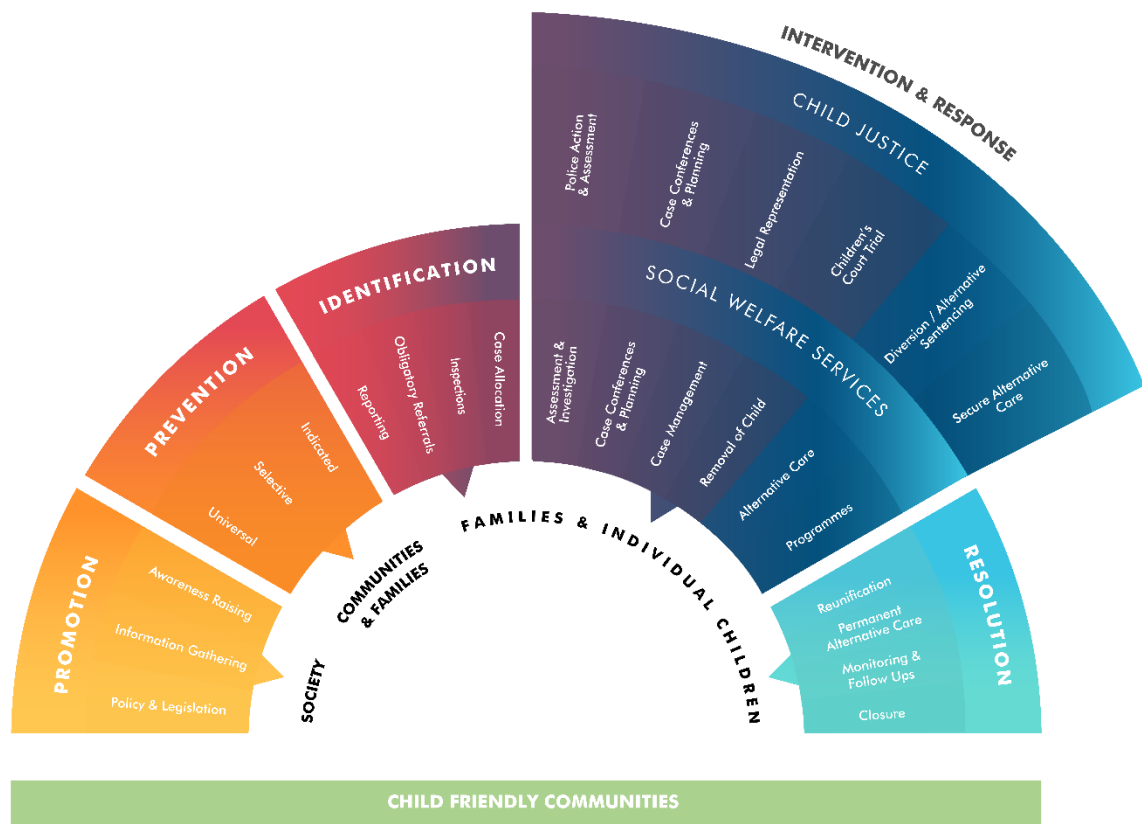
- i. Strengthening management information systems. There are three sets of systems involved:
 - Administrative systems within departments need to collect routine operational data and performance data
 - Financial management systems need to include items that facilitate the tracking of budgets and expenditures on child protection. This may mean working with the Ministry of Finance or the Office of the Accountant General to introduce appropriate classifications into the chart of accounts and the budget formats.
- ii. Monitoring progress with child protection system strengthening. The draft Technical Paper on Child Protection System Strengthening has proposed a maturity model for monitoring progress in this area. UNICEF needs to expand this to include a set of indicators for measuring the status of child protection systems, and efforts to strengthen them. The set should also include indicators to track progress with scaling up services, as well as indicators to monitor progress when applying PF4C within child protection. Performance against these different indicators would serve as an input into the next round of visioning, costing, implementation planning and budget advocacy.

- iii. UNICEF should set up measures and processes to monitor the success of its budget advocacy efforts in terms of child protection budget asks, allocations, releases and reported expenditure. Again, this should inform the development of the next advocacy strategy.
- ⇒ **The Child Protection Strategy should include Figure 4, followed by a brief description of the steps, to lay the basis for building them into a PF4C toolkit for child protection.**
 - ⇒ **UNICEF should promote the idea of sequencing the use of PF4C tools to mobilize funding for child protection as a good practice that UNICEF country offices should build into their country plans and programmes for child protection.**

Annexure 1: List of people interviewed

Date of Interview	Name	Position	Region
28 April 2020	Benjamin Kakule Sivasima	Social Policy Specialist	WCARO
	Juan Bester	Social Policy Specialist	WCARO
01 May 2020	Aaron Greenberg	Senior Regional Advisor	ECARO
04 May 2020	Bob Muchabaiwa	Social Policy and Economics Specialist	ESARO
	Mona Aika	Child Protection Specialist	ESARO
04 May 2020	Stephen Blight	Senior Advisor for Child Protection	UNICEF HQ
04 May 2020	Aniruddha Kulkarni	Child Protection Specialist	UNICEF HQ
	Joseph Mbirizi	Monitoring and Evaluation Specialist	UNICEF HQ
05 May 2020	Rachel Harvey	Regional Adviser Child Protection	EAPRO
05 May 2020	Tamara Tutnjevic Gorman	Senior Policy Adviser - Ending VAC	World Vision International
05 May 2020	Jennifer Asman	Policy Specialist, Public Finance	UNICEF HQ
	Joanne Bosworth	Chief, Public Finance and Local Governance	UNICEF HQ
06 May 2020	Carlos Javier Aguilar	Child Protection Regional Advisor	MENA

Annexure 2: Continuum of child protection services – which child justice Figure 5.



Source: Figure drawn by Conrad Barberton and Simon Halvey.



United Nations Children's Fund
3 United Nations Plaza, New York, NY 10017 USA

For more information, please see:
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