

INVESTING IN CHILDREN AND ADOLESCENTS

Arguments and approaches
for advocacy



For every child
Health, Education, Equality, Protection
ADVANCE HUMANITY

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“States Parties shall undertake all appropriate legislative, administrative and other measures for the implementation of the rights recognized in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international co-operation.”

Convention on the Rights of the Child, Article 4

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ACRONYMS

CRC	Convention on the Rights of the Child
ECLAC	Economic Commission for Latin America and the Caribbean
FODESAF	Fondo de Desarrollo Social y Asignaciones Familiares (Costa Rica)
GDP	Gross Domestic Product
IDB	Inter-American Development Bank
IT	Information technology
IDRC	International Development Research Centre
IMF	International Monetary Fund
MDG	Millennium Development Goals
NGO	Non Governmental Organization
OCA	Orçamento Criança e Adolescentes
SIAF	Sistema Integrado de Administración Financiera (Integrated Financial Administration System)
TACRO	Regional Office for Latin America and the Caribbean (UNICEF)
UN	United Nations
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
UNIFEM	United Nations Development Fund for Women
WHO	World Health Organization

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INTRODUCTION



Guaranteeing the rights of children and adolescents does not only imply a legal and moral responsibility. It also has implications for economic and social policies, and consequently, for the allocation of a country's financial resources.

An analysis of the situation facing children and adolescents in Latin America and the Caribbean reveals a gap between the formal, legal recognition of their rights on the one hand, and the effective implementation of these rights on the other. Although this failure to protect such rights manifests itself in different forms, it is dramatically represented by child and adolescent poverty: approximately 60% of children below the age of 12 and 50% of adolescents between the ages of 13 and 19 live in poverty, alongside 35% of adults living under the same condition.¹

In order to bring about effective change, the rights of children and adolescents must be placed at the centre of public policy, and of budgetary policy in particular. The volume and use of public resources assigned to ensuring compliance with the rights of children and adolescents are crucial indicators of the priority that states grant to these rights. Increased and more equitable social investment is key for the implementation of rights. In light of this analysis, UNICEF promotes social investment in children as a regional priority in Latin America and the Caribbean. Together with allies and counterparts, UNICEF supports states in translating their political

commitments into budgetary policy decisions, while also supporting initiatives to monitor and analyze public expenditure at both the national and local level. These initiatives seek to influence a more equitable and efficient allocation of public resources, as well as increased transparency and public participation in social investment decision-making.

Guaranteeing the rights of children and adolescents does not only imply a legal and moral responsibility. It also has implications for economic and social policies, and consequently, for the allocation of a country's financial resources.

In addition to advocating for greater social investment, UNICEF also promotes best practices in public sector management in order to ensure that social investment decisions have a positive impact on the lives of children and adolescents, particularly the most excluded. Ultimately, the idea is to facilitate people holding authorities accountable for the adequate implementation of public investment policies.

The present document proposes arguments and strategies to advocate for increased investment in children, based on experiences

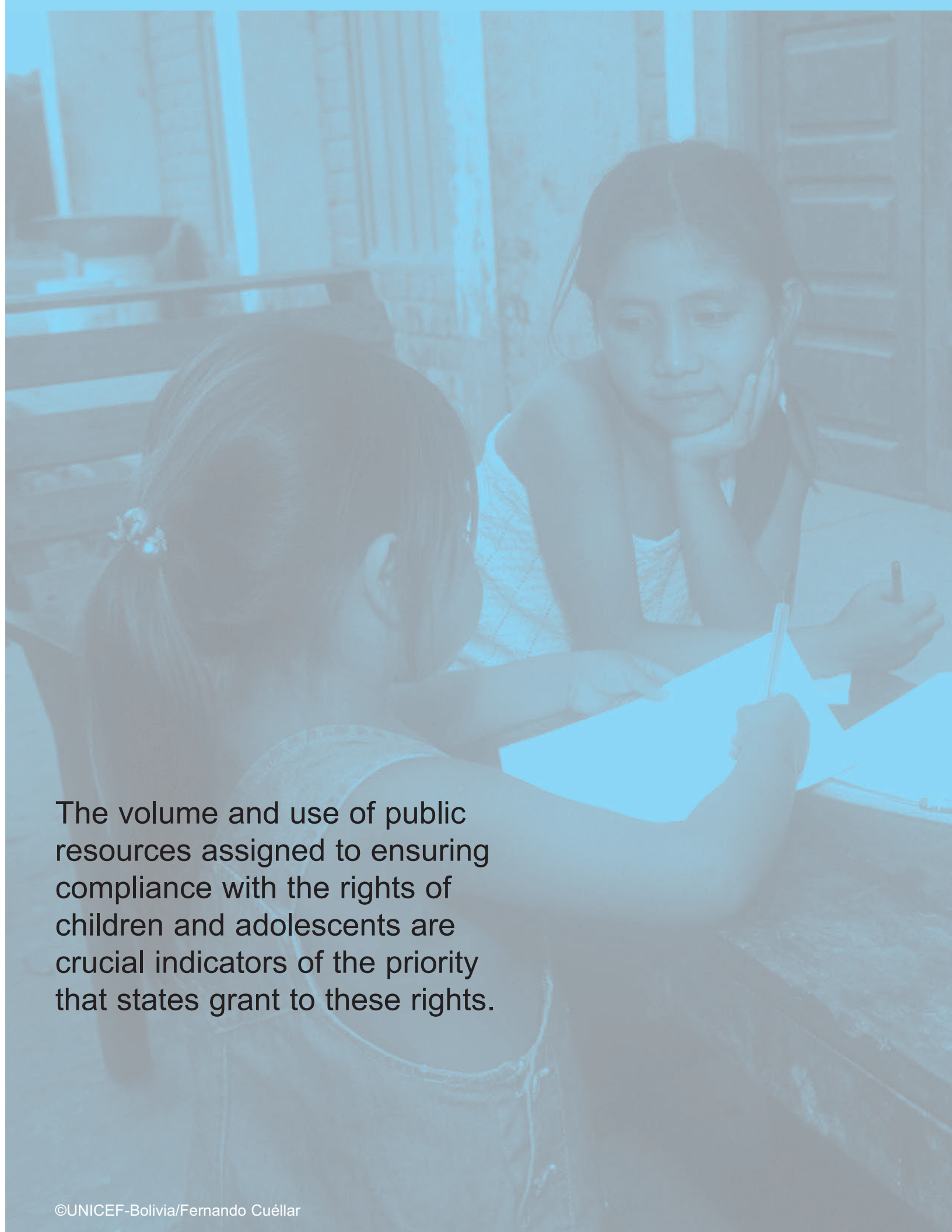
1. UNICEF/ECLAC, *La pobreza en América Latina y el Caribe aún tiene nombre de infancia*, Mexico City and Panama City, 2002.; ECLAC, *Social Panorama of Latin America 2002-2003*, Santiago de Chile, 2003.

from UNICEF's cooperation in Latin America and the Caribbean and the work of counterparts. It makes general recommendations, which should be adapted to meet the specific needs of each national context.

The contents are organized into modules, which can be addressed individually without necessarily following a sequence. The idea is to identify the "entry point" for social investment advocacy most appropriate for a given context. For example, it might be most useful to carry out a diagnosis of social investment as the basis for recommending measures to improve the efficiency of investment in children, without necessarily undertaking the long term task of budget monitoring and analysis. Alternatively, the country context might require technical assistance to a ministry involved in social service provision, with the objective of prioritizing investment in social programmes that have a greater impact on children. Another possibility might be to take advantage of a pre-electoral setting in order to present a rights-based analysis of the budget and propose changes in budgetary allocations.

The modules are as follows:

- **Module 1**, which proposes a set of conceptual arguments to address the question *why invest in people in general, and children in particular?*
- **Module 2**, which suggests some arguments on *linking social investment with the fulfilment of rights*
- **Module 3**, which proposes a strategic evaluation of the national context, and provides guidance on *determining strategies to influence social expenditure, according to the country context*
- **Module 4**, which offers *technical tools to analyze and monitor social investment*
- **Module 5**, which proposes *arguments and strategies for political and communicational advocacy*
- **Module 6**, which offers strategies for *capacity building in the public sector and civil society to improve investment in children.*



The volume and use of public resources assigned to ensuring compliance with the rights of children and adolescents are crucial indicators of the priority that states grant to these rights.

MODULE 1

Why invest in people in general, and in children in particular?



This module proposes arguments that build a conceptual framework to advocate with governments and civil society in favour of increased social investment. The framework seeks to highlight the linkages between policy development and child rights compliance, i.e. investing resources to ensure children's rights to health, education, and protection from violence, exploitation and discrimination is critical to the objective of overcoming inequality and exclusion in a society. Therefore, the conceptual framework must establish the welfare of children as a precondition for sustainable human development and democratic governance.

There are at least three arguments, which justify social investment in general, and in children in particular:

The ethical argument

This argument considers social investment as an ethical imperative, recognizing that universal human rights (civil, political, economic, social and cultural) should be fundamental to a nation that pursues equality and justice for its citizens. Hence, the ultimate goal of public policy should be the well-being and fulfilment of the rights of all citizens, particularly children. Universality of rights is a basic requirement for the achievement of greater social cohesion, sustained economic development and a stable democracy. Moreover, the Convention on the Rights of the Child (CRC) – ratified by all the countries of Latin

America and the Caribbean – guarantees that the basic needs of children and adolescents will be met as a fundamental economic and social right, and establishes that States Parties must implement such rights “to the maximum extent of their available resources” (article 4).² From this point of view, social investment is an instrument for the implementation of rights, and consequently, of justice and well-being.

The ultimate goal of public policy should be the well-being and fulfilment of the rights of all citizens, particularly children.

The economic argument

This argument seeks to highlight the complementary links between social and economic policy, and the positive implications of social investment for economic development and productivity. On the one hand, social policy-making and implementation has an economic impact. It is important to demonstrate that countries without a healthy and educated population, often the result of low levels of social investment, will face serious constraints introducing know-how and technology (both primary sources of productivity gains) into their production processes. Greater productivity allows costs to be reduced, leading to lower prices and greater competitiveness in global markets. This in turn stimulates economic growth and increases

² The relationship between human rights and social investment is further developed in Module 2.

employment, ultimately improving standards of living. In sum, educated, qualified and healthy workers can better contribute to economic growth, since they are better equipped to assimilate new knowledge and skills required by a rapidly changing economic environment. On the other hand, economic policy decisions have a considerable social impact. Economic growth and its fair distribution widens the resource base of a society, thus allowing for a sustained increase in investments in people and increases in productivity, which feed back into economic growth.

inequality and severe poverty, compound to become a real obstacle for the development and consolidation of democracy. This condition of social deprivation does not only weaken the institutional dimension of democracy, it also diminishes participation and solidarity, which are essential values for democratic life. Social investment and sustained human development, on the other hand, widen opportunities for broad sectors of the population, opening channels for social mobility and generating stable processes of social integration. From this point

Diagram 1.1. Summary of the arguments in support of social investment

Ethical Argument



Social investment as an instrument for implementing rights and achieving equality

Economic Argument



Social investment as an instrument of economic growth and productivity gains

Political Argument



Social investment as an instrument of social cohesion and democratic governance

Therefore, from this perspective, social investment constitutes an instrument of economic growth and productivity gains. Well articulated economic and social policy decisions play a crucial role in inequality reduction, which has been proven to facilitate economic growth and, more importantly, enhance its impact on poverty reduction.

The political argument

This argument relies on the close interrelation between the social and political spheres. Inadequate social investment, high levels of

of view, social investment contributes to the consolidation of democratic governance.

In adapting the arguments articulated above to a particular country context, it can be useful to carry out studies that empirically complement the conceptual arguments with national evidence and data. The following are four possible options:

- A study that quantifies the **cost of providing universal access** for all children to education and basic health care, adequate levels of

Box 1.1. Experiences in costing

- UNICEF Guatemala quantified the cost of providing universal access to education and basic health care for all the children in the country in the publication *Guatemala invierte en su niñez y adolescencia*.
- In Brazil, the Rede de Monitoramento Amiga da Criança (Child Friendly Monitoring Network) quantified the cost of meeting the targets set out in A World Fit for Children in the publication *A Brazil fit for Children*.
- UNICEF TACRO, together with ECLAC, quantified and published the *Investments needed to achieve the goals set for children in the Ibero-American Plan of Action*.
- In Paraguay, the UNDP-UNICEF project “Social Expenditure in the Budget” quantified the cost of providing the basic social services which would contribute to the achievement of the Millennium Development Goals.⁵

nutrition and potable water and sanitation This type of study would show to the authorities and institutions of government and civil society the financial resources required to comply with the basic rights of children. The study should also provide policy recommendations as to how these expenditures could be financed (e.g. budgetary reallocations, alternative sources of funds, etc.).

Action, or other goals established for children. Recommendations should be made as to how these amounts should be funded over a given period.

- Studies that **test and measure³ the relationships between social investment, human capital, productivity and economic growth**. This should involve statistical measurements of the impact of some of these variables on others: what is the impact of increased investment in education and health on literacy and life expectancy? How does productivity respond to changes in literacy rates and life expectancy? What is the effect of increased social investment on economic growth?⁴
- A study that determines the **investment needed** to fulfil commitments and goals that have been adopted by the country and guide social expenditure, such as the Millennium Development Goals (MDGs), National Plan of

- A study that quantifies the **cumulative and ongoing impact of not investing** sufficient resources in basic social services for children. This should highlight the economic implications of hungry or poorly nourished children, children who do not attend school, children who are not covered by vaccination programmes and basic health care, and those without access to drinking water and sanitation services. The cost of failing to invest should be expressed in terms of productivity and future economic growth, as well as in political terms (the effect on democratic governance) and social terms (the negative effects of social exclusion).

3. There are a number of studies that demonstrate these relationships throughout Latin America, which can be used as advocacy tools. See for example Ranis, Gustav and Frances Stewart, “Economic Growth and Human Development in Latin America”, *ECLAC Review*, No. 78, January 2003.

4. See for example: UNICEF Ecuador, *Programa de Financiamiento Sostenible de la Inversión Social en el Mediano y Largo Plazos, Capítulo II: Experiencias internacionales sobre la incidencia del gasto social en el capital humano, el crecimiento y la productividad*, Quito, 2004.

5. See: www.gastosocial.org.py

Box 1.2. Social investment versus economic growth?

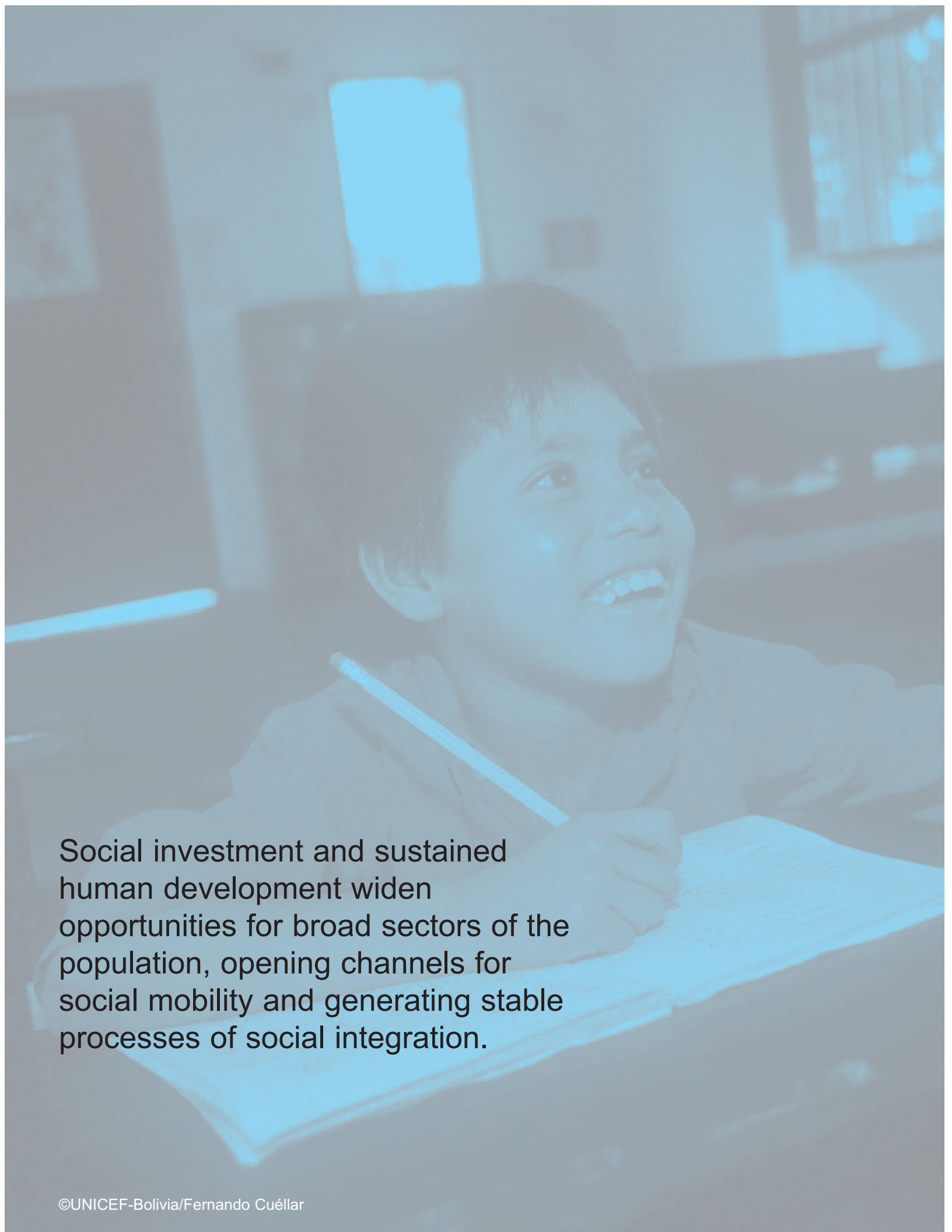
Social investment can be a powerful instrument for human development and inequality reduction. Sustained economic growth is also crucial for human development, as it increases the resources available for expanding access to services and improving their quality. Yet economic growth *per se* does not guarantee human development. The economic recovery that Latin America experienced in 2004 illustrates this point: in spite of regional GDP growth of 5.5%, unemployment decreased by less than 1% and poverty by only 1.4%. In other words, for economic growth to lead to human development, it must generate enough quality employment and be supported by economic and social policies that are efficient and redistributive.

There is a reciprocal but complex relationship between human development and economic growth, in which social investment can play a fundamental role. Social investment can bring about improvements in health and education, resulting in higher productivity and thereby contributing to sustained economic growth. Conversely, a country with a strong, stable economy is able to dedicate more resources to social expenditure, resulting in a greater level of human development.

In many cases, economic hardship has been put forward as an excuse for not investing in human development. However several studies, notably *Adjustment with a Human Face* (1988) and *Development with a Human Face* (1997), have clearly demonstrated that advances in human development can be made in spite of economic hardship.

Furthermore, a state's compliance with human rights commitments and obligations cannot be made subject to the economic context. Countries have to guarantee the resources necessary to sustain the core minimum standards democratically determined by society in order to respect the dignity of the people, regardless of the economic context.

The issue, then, is not one of favouring social investment over economic growth or vice-versa, but rather a matter of seizing the opportunities provided by favourable economic cycles to strengthen social investment as an instrument of economic growth on the one hand, and of social inclusion and the fulfilment of rights on the other.

A young child with dark hair is sitting at a desk in a classroom. The child is holding a pencil and looking upwards and to the right with a thoughtful expression. The background shows a classroom setting with a window and a chalkboard. The entire image has a light blue tint.

Social investment and sustained human development widen opportunities for broad sectors of the population, opening channels for social mobility and generating stable processes of social integration.

MODULE 2

Linking social investment with the fulfilment of rights



Complying with the rights of children and adolescents, an obligation to which all signatory countries of the CRC are subject, has financial implications. The challenge is to make this link more visible. This fundamental relationship between social investment and the progressive realization of rights must underlie all efforts to influence budgetary allocations.

From this point of view, the national budget represents much more than an accounting exercise—it is the government’s most important management tool, and reflects how policy priorities are established and public resources allocated. The budget is therefore an appropriate tool for analyzing actions that the state is taking in order to fulfil the rights of its citizens and reveals the government’s commitment to effectively implement the rights of children and adolescents, formalized through the CRC. The budgetary allocation of public resources thus contributes to bridging the gap between the formal recognition of rights and their actual implementation through policy interventions.

Diagram 2.1 illustrates this point by schematically outlining some connections between social investment (for these purposes understood as the process of allocating resources for social objectives) and the fulfilment of rights.

1. What aspects of the budget need to be analyzed from a rights-based approach?

The following questions should be considered when analyzing budgetary policy from a rights perspective :

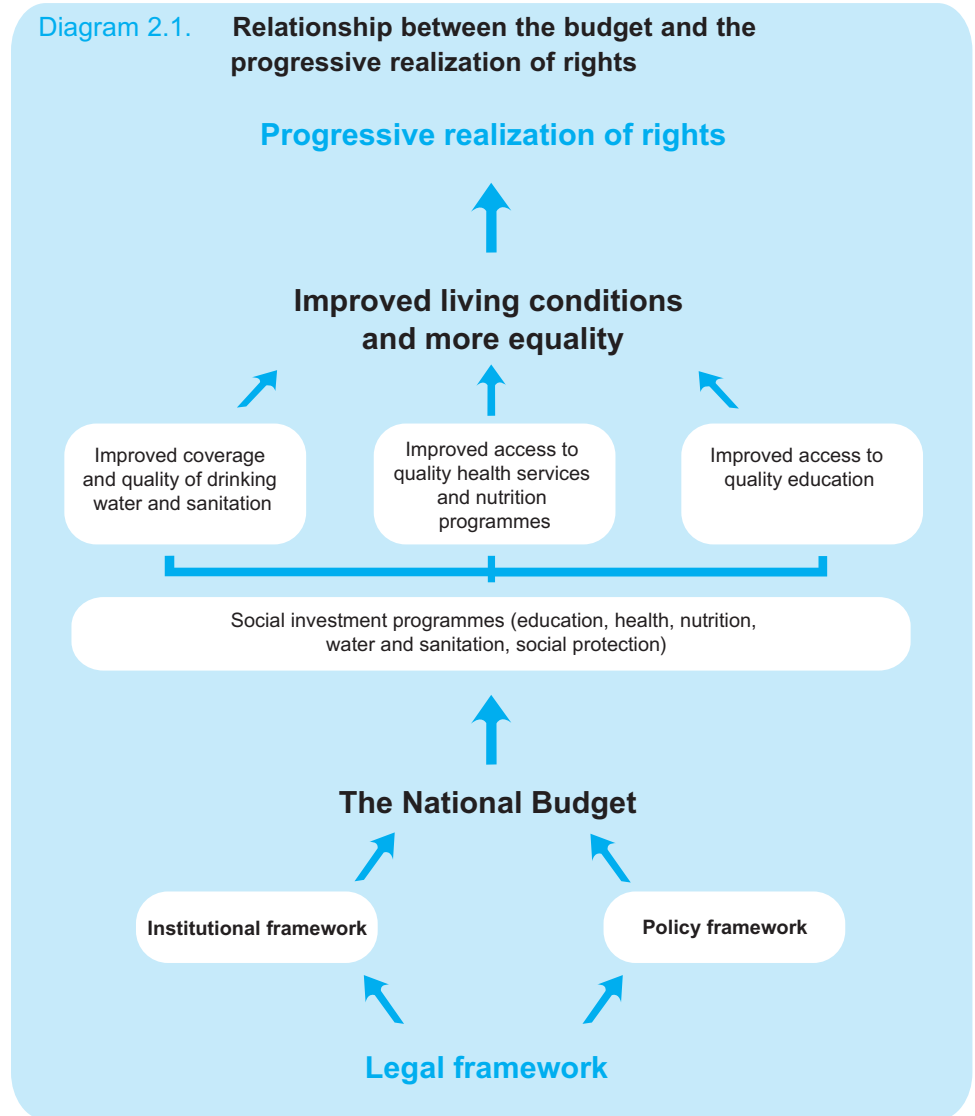
- Does the budget provide an **appropriate resource base** for the progressive realization of rights? ⁶

The budgetary allocation of public resources contributes to bridging the gap between the formal recognition of rights and their actual implementation through policy interventions.

- What is the **consistency between budgetary allocations and the guiding principles of human rights** (universality, indivisibility and interdependence, accountability, participation, etc.)?
- What is the **consistency between budgetary allocations and the principles and rights specifically established by the CRC** (non discrimination, best interest of the child, the right to life, survival and development, and participation)?
- Does the budgetary process allow for the **effective participation** of rights-holders, particularly those most excluded?
- Do budgetary allocations prioritize excluded sectors, so as to

6. See box 2.1.

Diagram 2.1. Relationship between the budget and the progressive realization of rights



promote greater **equality and social inclusion**?

- Are mechanisms for **accountability** in place, thereby fulfilling the right of all citizens to be informed about the way in which the budget is spent and the efficiency of such expenditure in relation to achieving public policy objectives?

2. Addressing the tension between universality and fiscal responsibility

In the exchange of arguments for increased social investment, tensions frequently arise between the implementation of a human

rights approach and the realities of fiscal management—that is to say, between the commitments and obligations of the state relative to the fulfillment of rights, and the restrictions posed by fiscal constraints to increased expenditure.⁷

It is often perceived that the rights approach, particularly the principle of universality, contradicts the efforts of budget officials seeking to maintain fiscal discipline. In other words, how can the universal provision of certain rights be reconciled with a country's fiscal reality when it is characterized by scarcity and resource limitations?

⁷ This discussion is based on Norton and Elson, *What's Behind the Budget? Politics, rights and accountability in the budget process*. Overseas Development Institute, London, 2002.

Box 2.1. “To the maximum extent of available resources”

The CRC establishes that governments must invest “the maximum extent of available resources” (Art. 4) in the realization of social, economic and cultural rights embodied in the Convention. Putting this mandate into practice is perhaps one of the most complex tasks at hand.

One possible response to this problem depends, among other things, on total social expenditure as percentage of GDP. Where this total is relatively low (when compared with regional averages), states may be pressed to increase total social expenditure, and specifically expenditure targetted at children. This can be achieved either through re-allocations within the budget or through increases in public revenue (increasing the tax burden, for example).

Where a country has a relatively high social expenditure as percentage of GDP, assessing whether or not the state is complying with its obligations under the CRC could be related to the proportion of social expenditure that is dedicated to children, compared with other age groups. However, care should be taken so as to avoid this analysis becoming a source of intergenerational conflict over the distribution of social expenditure.

In any case, although there are many ways of interpreting “the maximum extent of available resources” a concrete application that fits the institutional and fiscal reality of each country must be found. However, this should never fall below the core minimum standards democratically determined by society as absolutely necessary to respect the dignity and rights of people.

The first answer to this question is normative in character: the objective of all state policy should be the well-being of its citizens, and under these circumstances, fiscal discipline cannot be an end in itself placed over the state’s social responsibilities. However, this basic recognition does not imply that the macroeconomic stability should be ignored.⁸

The second answer relates to the state’s role in fulfilling different categories of rights. The fulfilment of economic, social and cultural rights require active measures from states. That is to say, states have to pass laws, design and execute policies, and finally,

mobilize financial resources in order to fulfil these rights. This does not mean, however, that the state necessarily has to deliver goods and services directly to rights-holders. For example, policies which contribute to effective and equitable compliance with the right to housing by means of an appropriate regulatory framework and investment plans that facilitate access to housing for vulnerable groups can provide clear evidence of government efforts to make progress in the fulfilment of this right.

It is therefore necessary to define operational strategies that allow for a reasonable combination of

8. see Box 1.2.

resources and possibilities in terms of budgetary allocation. Options that are both politically and technically feasible can be reached through dialogue and cooperation between budget officials and human rights advocates. However these must never fall below the core minimum rights standards established both nationally and internationally. Possible strategies include:

- Using targeted programmes and policies as an instrument to guarantee universal access, by directing social investment resources at groups living in extreme poverty and those subject to severe discrimination.
- Reassigning budgetary allocations, without necessarily increasing the overall volume of resources, on the basis of greater efficiency, equity, or quality. This could involve reallocations between sectors (for example between education and defence) or within a single sector (between programmes with different levels of coverage, efficiency or universality).
- Increasing public revenue through more efficient and equitable tax systems.⁹

3. Addressing the tension between the indivisibility of rights and the need to prioritize expenditures

The principle of indivisibility of rights is often perceived as conflicting with the task of setting priorities during the budgetary allocation of public resources. The principle of indivisibility means that all rights have an equal status and their fulfilment can therefore not be ranked hierarchically. Indivisibility is an attribute of the rights-holder, who must be able to

enjoy all rights integrally, as part of his or her intrinsic human dignity.¹⁰

Indivisibility could be perceived as an obstacle to prioritizing expenditure, yet the rights approach does not unreasonably demand the immediate and simultaneous realization of all human rights. This is where the principle of progressive realization of rights comes in. This principle recognizes that full implementation of human rights can be achieved progressively where a lack of resources does not allow for the immediate implementation of all rights. Priorities can be established for practical or managerial reasons, provided that these do not imply any hindrance to the fulfillment of other rights, in accordance with the principle of non-retrogression.¹¹

The notion of progressive realization can thus help to establish a sequence for the progressive fulfilment of rights which can help identify priorities in the budget allocation process. For example, if a country is still experiencing very high infant mortality rates, low rates of elementary school completion, and low middle school enrollment, it would not seem reasonable to prioritize investment in the upper stages of secondary education.

In any case, the principle of progressive realization of economic and social rights implies that governments must be proactive in ensuring that the enjoyment of rights is strengthened in a progressive fashion. This means taking deliberate, concrete and appropriate actions, which is not at all contradictory with the need to define budgetary priorities.

9. See box 4.1 for more information on the tax issue.

10. United Nations, "The Human Rights-Based Approach: Statement of common understanding", 2003.

11. Office of the United Nations High Commissioner for Human Rights, *Human Rights and Poverty Reduction: A Conceptual Framework*, New York and Geneva, 2004.

Box 2.2. Frameworks for a rights-based classification of budget allocations

In some countries, a direct and explicit linkage has been developed between children's rights and the public budget. Brazil and Guatemala offer two outstanding examples.

In Brazil, the OCA project (Orçamento Criança e Adolescente) has managed to analyze and monitor the public budget directly through the rights framework set out in A World Fit for Children. This initiative is based on the notion that the state's commitment to prioritizing children and adolescents can be monitored through the public resources allocated to projects and programmes having a direct or indirect bearing on the lives of children and their families.¹²

In Guatemala the budget is also analyzed from a rights perspective, within the framework of the National Child Protection Policy. Following a costing study carried out in 2003 on the basis of the rights approach adopted by this policy, a system for monitoring public expenditure on children and adolescents was developed and implemented in 2004. Under this system, budget allocations are classified according to the rights to health, nutrition, education, protection and recreation, culture and sport.

11. See: www.orcamentocrianca.org.br

MODULE **3** Determining strategies to influence social expenditure appropriate to the country context



This module recommends some preliminary steps to help decide the type of advocacy strategy that should be carried out in a given context. This process must consider the political, economic and social context of the country, as well as the available capacities and resources.

The following exercises may help determine the type of intervention to be undertaken:

Analysis of the country context

Political/institutional context

- Degree of articulation or fragmentation of public institutions
- The centralized or federal nature of the state and the levels of organization of state institutions (central, regional, local, etc.)
- The distribution of political power, particularly the division of competencies and attributions between the Executive and Legislative branches with regard to the preparation and approval of the budget
- The political party system, including factional divisions within parties
- Availability of technical, logistical and information resources required for efficient public administration
- Levels of corruption or transparency in state institutions

Social context

- Levels of organization and participation in civil society
- Main interest groups and their lobbying capacity
- The existence of mechanisms for social control of public sector management

- The degree of citizen confidence in government institutions
- Causes and levels of major social conflicts

Once the country context has been analyzed and the groups and individuals who need to be influenced have been identified, the most appropriate strategies can be selected and pursued.

Economic context

- Degree of economic stability
- Growth levels
- Poverty incidence and poverty profiles
- Levels of inequality in terms of income and access to services, disaggregated by gender, age, geographic area and ethnic origin

Identification of stakeholders:

- Political players who participate in decision making processes in the three branches of government, particularly including those in key ministries and the budget commission of the legislature
- Social leaders who shape public opinion
- Social organizations, such as unions, grass-roots organizations and NGOs
- The private sector
- The media
- Youth and children's organizations.

Once the country context has been analyzed and the groups and individuals who need to be influenced have been identified, the most appropriate strategies can be selected and pursued.

Some suggestions are:¹³

Identify strategic allies and involve them in developing and implementing advocacy and mobilization activities geared towards increased social investment for children. Such allies could include:

- United Nations agencies
 - Donors
 - The private sector
 - Communications media
- Develop a database illustrating the relationship between trends in social investment and the resulting impacts on human and economic development
 - Promote the monitoring and analysis of social investment with a rights perspective
 - Build institutional capacities in both government agencies and civil society in order to further social investment in favour of children
 - Train journalists to better address social investment and public policy issues, with emphasis on children's rights
 - Promote the adoption of successful experiences in budget reallocation and tax reforms.

In terms of the capacities of the team carrying out the initiatives, the following suggestions can be made:

- Secure the team's political/strategic commitment to adopt the monitoring and analysis of the budget as a priority
- Link the monitoring and analysis of social investment with sectoral programmes, for example, social investment and violence, social investment and HIV/AIDS, social investment and education, health etc.
- Secure and assign sufficient and appropriate human and financial resources
- Identify and hire publicly recognized local advisors who know the context and can contribute to the process
- Train the team in basic budgetary concepts and fiscal issues
- Include a strong communication component stressing the design of adequate advocacy and social mobilization messages that highlight the financial implications of the CRC.

In conclusion, it is worth repeating that successful advocacy for increased social investment in children must be grounded in the country context, and in the interests of national stakeholders. Therefore the proposed strategies should be applied flexibly in order to best respond to the needs of each country context.

13. The strategies mentioned here are presented in more detail in the following modules.

Box 3.1. Social investment or social investment in children?

Some countries have chosen to monitor social investment in children, while others have decided to measure social expenditure more broadly. Both strategies are perfectly legitimate and the following contextual factors may help to decide which of the two is preferable:

- Demographic characteristics
- Institutional characteristics
- Availability of social expenditure data
- Distribution of social expenditure by age group
- Distribution of poverty by age group
- The level of civil society awareness about social expenditure

In Brazil, Argentina and Uruguay social expenditure destined for children is classified into three categories:

- Specific expenditure: programmes and initiatives aimed specifically at children up to the age of 18
- Indirect expenditure: proportion of the expenditure that benefits children through programmes and initiatives targeted at families and other agents, but with a clear impact on the well-being of children
- Other expenditures: the proportion of expenditures aimed at children but delivered through programmes and initiatives that benefit a wider population group.

In Jamaica, budget analysis focuses on children. In Paraguay and Ecuador, social expenditure is analyzed more broadly. In Paraguay, the UNDP-UNICEF project *Investing in People: Social Expenditure in the Budget* monitors social expenditure based on the Millennium Development Goals. In Ecuador, social expenditure is monitored based on the notion of Priority Social Programmes.

MODULE 4

Developing the technical tools to analyze, monitor and influence social investment from a child rights approach



This module makes recommendations for the development of the technical tools and skills required to analyze and monitor social investment from a rights-based perspective.¹⁴

1. Defining social investment for the purposes of analysis and monitoring

The first task is to select the definition of social investment to be used in the analysis. It is essential to be very clear about what type of expenditures should be included and which should be excluded. The first step in this process is determining whether all public sector institutions use the same classification of social expenditure.¹⁵ If there are several classifications, the second step is identifying which expenditures each of them includes and why. Finally, one of the classifications has to be adopted.¹⁶

Ideally, the definition and classification of social investment adopted should have the following attributes:

- **Integral:** the definition should include the totality of social expenditures, allowing disaggregation of child-related expenditures and spending on basic social services
- **Official:** the definition should be recognized by the governments, and specifically by Treasury or Finance Ministries
- **Validated:** the definition should be validated by the government, academia and key civil society actors.

2. Securing access to budgetary information

Carrying out budgetary analysis is impossible without access to official data. It is therefore essential to ensure access to this information and then to design a system (or adapt an existing one) for the purposes of analysis and monitoring.

...budgetary decisions have strong consequences for all social groups and therefore affect the implementation of people's rights.

The main purpose of the system should be to produce official, relevant and timely information about the allocation and implementation of social expenditure, and make it available to relevant actors in government and civil society. Ultimately, the system should bring about greater transparency and accountability in public institutions, while also promoting greater social surveillance of social investment.

Building up an efficient and sustainable information system for the monitoring of social investment requires two types of actions:

- **Institutional negotiation:** guaranteeing access to budgetary information through a formal agreement with institutions that produce budgetary information (such as Treasury or Finance Ministries) stipulating the periodic

14. See also Streak, Judith, *Monitoring Government Budgets to Advance Child Rights – A guide for NGOs*, Institute for Democracy, Cape Town, South Africa, 2003, which provides valuable insights for the design of studies on rights-based budget analysis and monitoring.

15. Treasury and Finance Ministries usually have a specific grouping of categories that are considered as social expenditure. This classification includes expenditure by institutions in the Education, Health, Regional Development, Urban and Housing, Social Assistance and Social Security sectors. On the other hand, Planning Ministries or Offices may also have their own groupings, which they use for analyzing and evaluating social expenditure, which may or may not coincide with the Treasury or Finance view. Similarly, social ministries or the body that coordinates social policy may have another specific way of grouping or classifying expenditure.

16. In Ecuador and Paraguay, budget monitoring initiatives have adopted the classifications of the Treasury or Finance Ministries, which due to the binding nature of the Budget Law, are implicitly recognized as "official" throughout the country.

delivery of information and access to the data.¹⁷

- **IT development:** acquiring a user-friendly budget analysis software application that is compatible with the systems used by Ministries of Treasury or Finance. This could be a programme tailored specifically for this purpose or software already available for purchase (a spreadsheet or statistics application), which can be used to process budgetary information in line with the defined framework of analysis.¹⁸

3. Developing a budgetary information system

Once access to data has been secured, a system of enquiries must be developed to determine how much the government has invested in social programmes, as well as how and where these resources have been spent.

The budgetary information system must be:

- **Permanent:** allowing for the monitoring of not only the allocation of resources, but also their actual implementation.
- **Comprehensive:** covering the whole budgetary cycle, identifying the key players, the steps in the process, timelines, etc.
- **Broad but targeted:** reaching decision-makers, the key players in civil society and the public at large with targeted information relevant to each specific audience.

The system should allow facilitate a continuous follow-up of budget execution throughout the budgetary process:

- The initial allocation approved by the Congress or Senate

(preliminary indications of expenditure which may be increased or decreased),

- Modifications adopted over time by Treasury or Finance Ministries, based on the country's fiscal realities
- The level of accrued expenditure or the expenses still to be paid out
- The amount of expenditure effectively transferred from the Ministry to social institutions

Differences between the initial allocation and the actual amount transferred can have a significant impact, either positive or negative, on social investment, and this highlights the importance of monitoring the different stages of the budgetary process.

4. Analyzing and monitoring social expenditure

Once the definition of social expenditure has been decided and access to official, detailed and permanent budgetary data has been secured, the analysis and monitoring of social expenditure can begin, preferably using an information system as described above. This analysis should cover a number of different dimensions.

The following are some recommendations and guidelines:

- The **volume of social expenditure** should be analyzed incorporating as a minimum the following indicators:¹⁹
 - Social expenditure as a percentage of GDP: this indicator is a measure of the macroeconomic priority given to social investment, thereby placing social investment in the context of the country's economy.

17. In Ecuador, UNICEF signed an Agreement with the Finance Ministry, which also included the preparation of a bi-monthly bulletin, showing the progress of investment in institutions and projects in the social sector. In Paraguay, UNDP and UNICEF signed an agreement with the Treasury Ministry that allowed online access to the Integrated Finance Administration System (SIAF) of the State, which enabled a real time view of movements in budgetary allocations.

18. UNICEF Ecuador uses a specially designed software application to carry out budgetary monitoring. UNICEF Paraguay uses existing software applications.

19. These indicators appear annually in ECLAC's *Social Panorama of Latin America*.

- Social expenditure as a percentage of total public expenditure: this is an indicator of the fiscal priority given to social investment by the government.
- Social expenditure per capita: this indicator places social expenditure in the context of population size, expressing the average investment per inhabitant.

- The **financial context of the national budget** should be addressed in order to place social expenditure within the framework of the overall economic situation of the country and the government's fiscal policy. The following factors should be considered:

- Fiscal revenues: what types of taxes are levied in the country? Are they progressive or regressive? What percentage of GDP does the tax burden represent?
- Composition of public expenditure: the expenditure priorities of the budget must be examined. How much is invested in the social sectors? How much is dedicated to servicing debt? How much is allocated to military expenditure? What is total public expenditure as a percentage of GDP?
- The balance of payments: Is there a balance of payments deficit? How is the deficit financed?
- How do all these aspects relate to allocations for social investment?

- Finally, the analysis should address the **efficiency of social expenditure and its impact on equality**, i.e. the efficiency with which resources are used and the redistributive impact of social

investment (equity of expenditure). In this respect the following aspects should be taken into consideration:

- What percentage of social expenditure is earmarked for basic social services? ²⁰
- What percentage of social expenditure is invested in human capital (health and education)?
- How is social expenditure distributed between the different zones or regions of the country? Are there mechanisms for targeting social investment to the poorest areas?
- Is data on social investment disaggregated by age, gender or ethnic origin available?
- Is the social budget being adequately executed? Are the investments being carried out efficiently and transparently?

It is most vital that this work be carried out in a continuous and timely fashion so that trends in social investment can be identified.

In conclusion, it must be stressed that budgetary decisions have very important consequences for all social groups and affect the implementation of people's rights. Often, the groups that are most adversely affected by budgetary decisions are those least able to participate in and influence them. Budgetary analysis and monitoring contribute to the democratization of public information, thereby empowering civil society and strengthening democratic governance. ²¹

20. According to the definition of the 20/20 Initiative, or the definition of basic social services used in the country.

21. For more information along these lines, see UNIFEM, Commonwealth Secretariat and IDRC, *Gender Budget Initiatives*, which includes a discussion of budgetary initiatives from a gender perspective illustrated with examples.

Box 4.1. “Feeding” the budget: a glance at tax systems

Taxation is used by the state to finance public goods and services and to redistribute income. Levying taxes is a legitimate way of “feeding” the public budget.

There are basically two main types of taxes, which have different levels of impact on income distribution:

Direct taxes (greater redistributive impact)

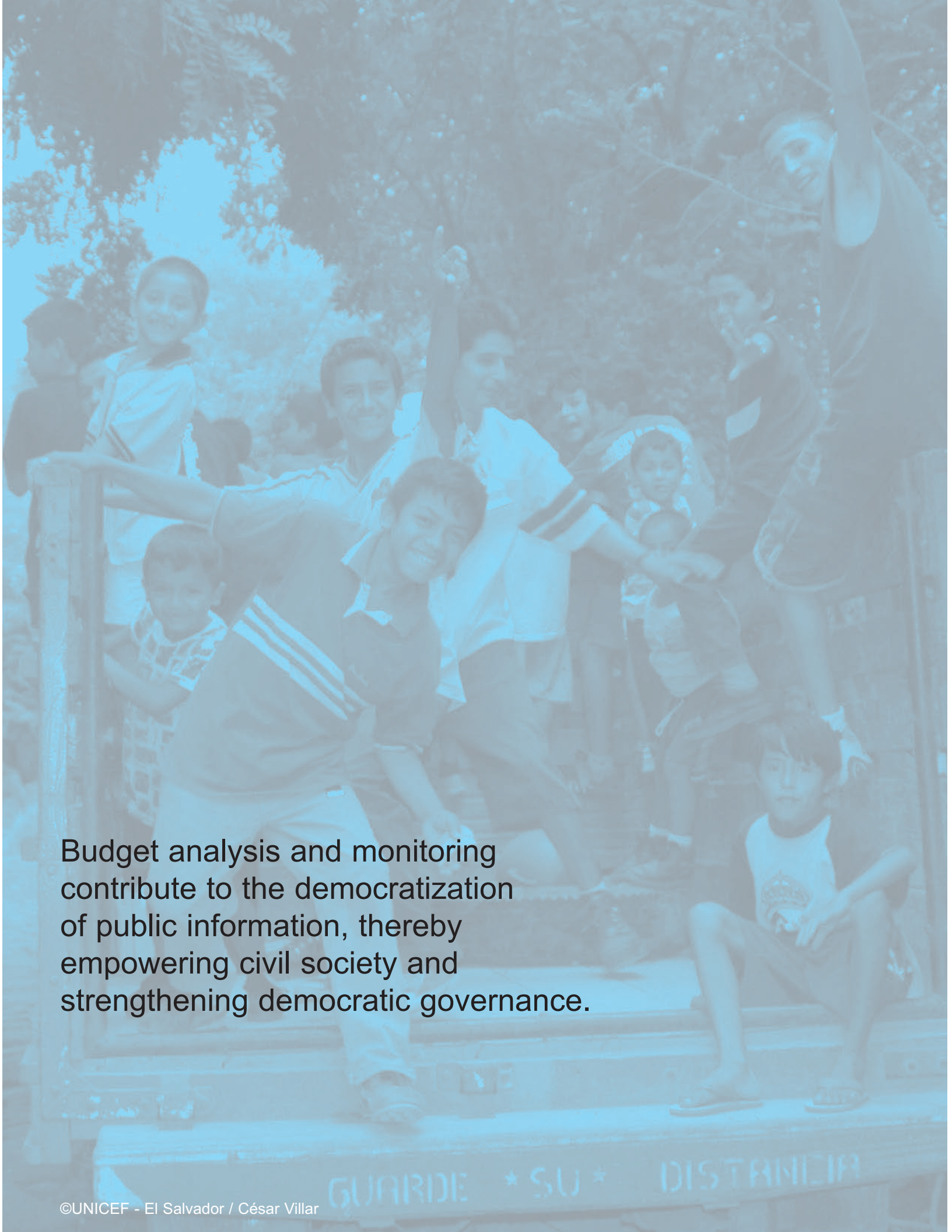
- These are levied directly on revenue and/or profits earned by individuals or companies (on wealth)
- They are progressive. The rate increases in direct proportion to the income: those with a greater capacity to pay make a greater financial contribution to the state

Indirect taxes (smaller redistributive impact)

- They are collected on consumption (not on wealth)
- They are regressive: the rate is constant and does not increase with the level of consumption, so both rich and poor pay at the same rate
- They account for a high proportion of the income of the poorest, and a low proportion of the income of the wealthiest

In Latin America, the tax burden relative to GDP is comparatively low (16.1%), in relation to developed countries (28.7 %). The rate of personal income tax is even lower (0.5 % of GDP compared with 9.7 % in developed countries). Indirect taxes, in contrast, are much more widespread. This combination of high indirect taxes and low direct taxes prevalent in Latin America makes for a fiscal structure that is not conducive redistribution.

There are sufficiently sound technical and moral arguments in support of financing increased investment in the poorest children by taxing income and property more heavily. However, given the high political sensitivity of such measures, and their tendency to provoke resistance, reforms in the tax regime require a fiscal agreement through which major political and social forces can agree on how to best finance the country’s development priorities. In any event, it is important to evaluate previous experiences with similar mechanisms, the current taxation rates of the country in question, the revenues that would be generated by the new taxes and the political economy aspects of the reform.



Budget analysis and monitoring contribute to the democratization of public information, thereby empowering civil society and strengthening democratic governance.

MODULE 5

Carrying out an effective advocacy campaign in favour of social investment in children



In making the case for social investment in children, there is a clear and simple message that must be the primary objective of advocacy and mobilization: *Ensuring the fulfilment of the rights established by the Convention on the Rights of the Child has financial implications. Therefore, mobilizing resources for children and adolescents both at the national and international level is imperative. From this perspective, social investment is an instrument for the fulfilment of rights, and the promotion of equality.*

This module addresses the need to effectively convey this message to state authorities and society as a whole. The module covers two important dimensions of this process: building alliances with key social and political actors and developing effective and basic messages to advocate for increased investment in children.

1. Building alliances with key social and political actors

In order to be able to influence at a political level, it is necessary to begin by accurately identifying the role that different state institutions and civil society organizations play in the preparation and approval of national budgets. The first step in this direction is understanding the phases of the budgetary cycle, as well as the timing and duration of each phase. Diagram 5.1 provides a generic representation of a budgetary cycle. ²²

State entities directly involved in drawing up and approving the budget are as follows:

- The Cabinet of Social Affairs and/or Social Sector Ministries

- Planning Ministries or Departments,
- Treasury or Finance Ministries
- The Budgetary or Finance Commission of the Legislature
- The full Congress

On the basis of this list, an advocacy campaign directed towards the most relevant actors in each entity can be carefully designed, with the purpose of presenting the budget analysis that has been carried out and the recommendations for increasing investment in children that follow from it.

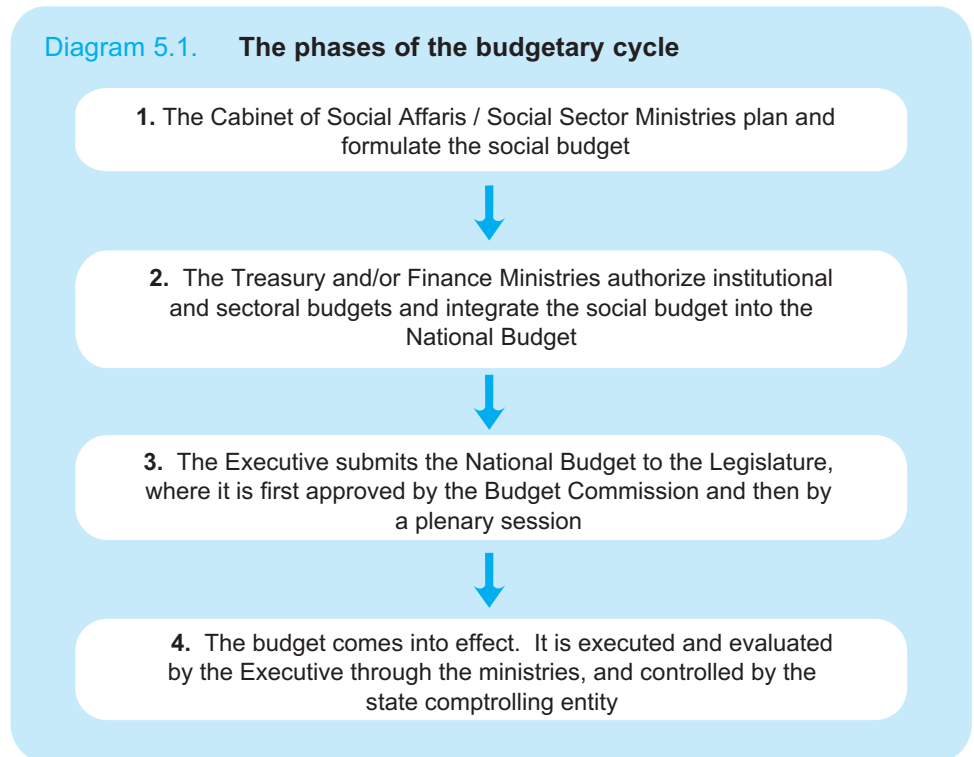
An effective advocacy campaign requires clear, concise and audience-friendly messages about the need for greater social investment for the fulfilment of children’s rights.

The next step is to identify the other actors who, while less directly involved, still play an important part in influencing public opinion during the budget approval process or in the mobilization of resources in favour of children. Among these other actors it is worth noting the following:

- The media, especially economic analysts
- Business groups, including representatives of the commercial, financial and industrial sectors
- Academic institutions
- Non governmental organizations
- Social movements, including indigenous organizations and labour unions

22. This diagram is a simplified illustration of the budgetary process in most Latin American and Caribbean countries. The activities and functions of the institutions involved vary from country to country, and for this reason it is essential to identify the most strategically important institutions on which an advocacy campaign should focus.

Diagram 5.1. The phases of the budgetary cycle



- Political parties
- International organizations, especially the IMF, the World Bank and the IDB, all of which play a leading role in the monitoring of public finances and social investment
- Other United Nations agencies, which can be engaged within the framework of inter-agency cooperation

As with government actors, advocacy strategies should also be carefully tailored for relevant civil society actors, taking into account their specific characteristics. For example, in the case of NGOs, the priority is providing them with technical support to enable them to better play their role (through workshops or the distribution of training materials, etc.). When dealing with the media, the priority is to raise their awareness on the relevance of the issue.

Another level of advocacy involves more direct and participative work

with society at large. This could include organizing open forums, national dialogues and local workshops, as well as publishing and distributing newsletters and educational materials (for example, publishing data on the allocation and execution of social investment on a bi-monthly basis). The objective is to turn social investment into an important issue of national debate.²³

2. Developing effective and basic messages to advocate for increased investment in children

The most complete and accurate source of information about social expenditure at a national level is the actual documents containing the National Budget. However, these documents are usually characterized by difficult wording and complex coding, and as a result it can be very difficult to decipher and assimilate the vast amount of information they

23. In Ecuador, several dialogues about the National Budget in general and Social Investment in particular have been held, with a broad base of participation by civil society organizations and individual citizens. Paraguay has begun this process with the National Forum for the Discussion of the National Budget. As a result of similar discussion forums, government and civil society actors in Jamaica have established an alliance to audit and monitor the budget.

contain. One key element of budgetary monitoring is therefore to establish communication channels that translate budgetary information into more accessible language, and messages better suited to illustrating the budget's impact on children's lives to the lay public. In other words, an effective advocacy campaign requires clear and audience-friendly messages about the need for greater social investment for the fulfilment of children's rights.

Lobbying mechanisms and materials (presentations, pamphlets, newsletters, etc.) should reflect the budgetary analysis carried out (see Module 4), and convey the results and recommendations in a clear and communicative fashion. Some of the most important components that must be included in advocacy materials are set out below:

- Clear messages about the ethical, economic and political arguments for social investment. These should justify the need for greater allocations based on theoretically sound and straightforward ideas (See Module 1).
- Clear messages about the socioeconomic situation facing the country's children. This can be achieved by using relevant MDG indicators (or indicators from any nationally agreed development framework) and building a comparative international analysis
- Direct messages about the country's relative position compared with the other countries of Latin America and the Caribbean, in terms of per capita social expenditure, the macroeconomic priority of social investment (social investment relative to GDP), and its fiscal priority (social investment relative to total budgetary expenditure).

- Clear messages about the overall financial situation of the country, explaining how these factors affect allocations for social investment (See Module 4, section 3).
- Explicit messages about the volume and efficiency of social investment (see Module 4, section 3).
- Clear conclusions and recommendations aimed at increasing social investment in children. These messages must be straightforward and coherent. The messages chosen must be relevant and appropriate to the particular circumstances facing the country, and must be delivered repeatedly to different audiences.
- Special attention should be given to the task of encouraging society to demand not only greater social investment, but also more transparency and accountability among the institutions that execute it.

To sum up, the task of advocating for greater social investment in children requires a communication and social mobilization strategy that:

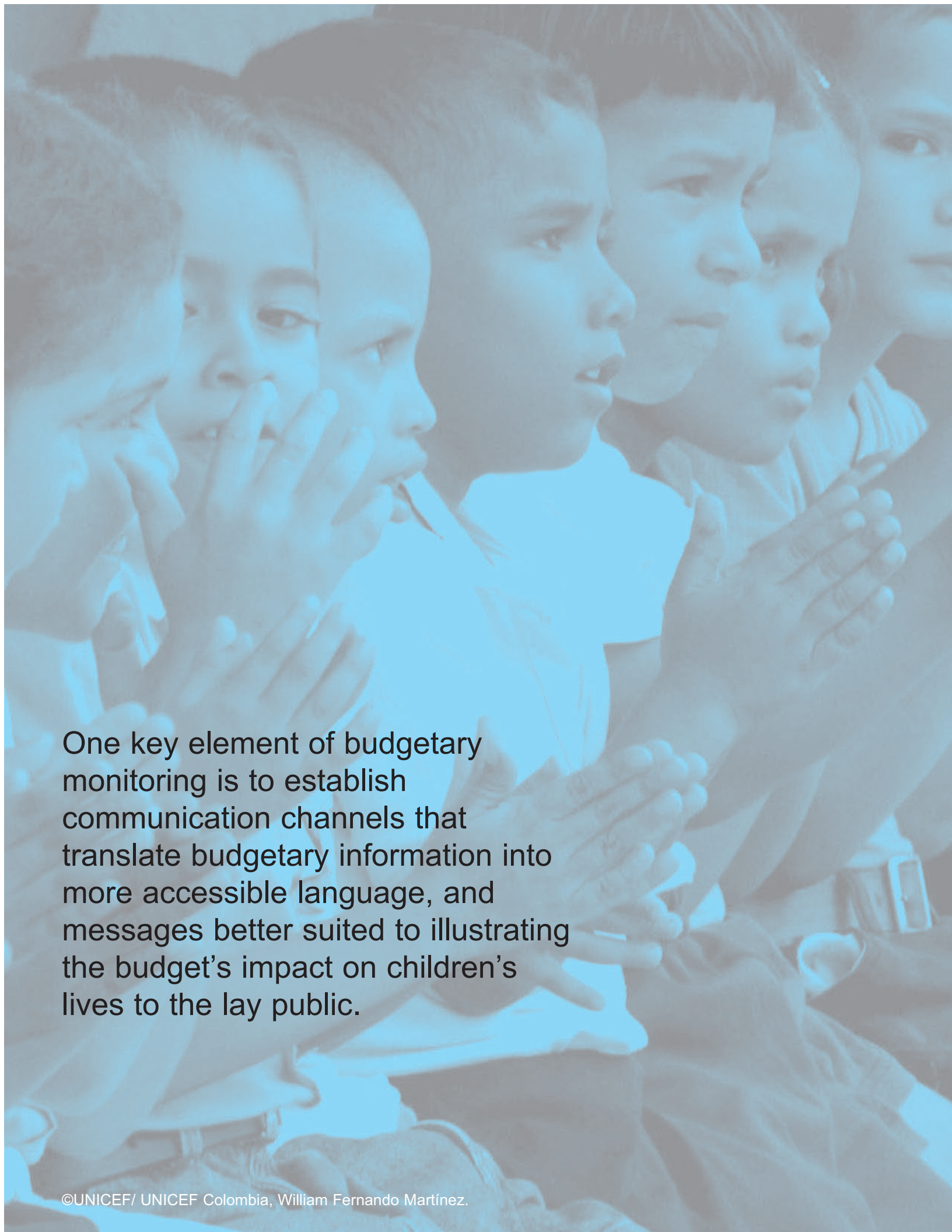
- Defines the strategic objectives of the mobilization
- Identifies the key elements to be included in the messages
- Identifies the most relevant actors and define how to reach them
- Establishes the most appropriate advocacy and communications channels through which to convey the messages
- Identifies the most appropriate spokespersons to communicate the messages.

Box 5.1. Advocacy and communications campaigns in favour of social investment

In Brazil, the Projeto Orçamento Criança e Adolescente has implemented a successful advocacy campaign, emphasizing the need to democratize budgetary information. The project has also identified high profile allies and spokespersons, including President Luiz Inácio Lula da Silva, who presented the **Plano Presidente Amigo da Criança e do Adolescente** at the 5th National Conference on the Rights of Children and Adolescents (2003). This plan brought together more than 200 activities funded by the budget. The project is supported by the Child Friendly Monitoring Network (Rede Amiga), established in 2004 by international, national and local NGOs, United Nations agencies and academic institutions. The project also promotes participation through the “Sou de Atitude” network, which enables the young people of the country to take part in discussions of public policies.

At the end of 2004, UNICEF Costa Rica started a communications campaign called “**Investing in children and adolescents: A National Priority.**” This initiative was well supported by the communications media and benefited from the participation of well known sports personalities, businessmen, academics and artists. The campaign highlighted the role that society as a whole has to play in investing in children, arguing that this issue shouldn’t only concern the government. The campaign consisted of three phases, each with its respective television, radio, press and poster messages. Each phase highlighted the need for investment to transcend the economic realm, and broadened the concept of investment to include the affection, recreation and time that children demand from adults.

In Paraguay, the **UNDP/UNICEF Project on social expenditure** designed a communications strategy including: personal advocacy with political figures in the Executive and Parliament, opinion formers in society and political parties; newsletters and other targetted publications; a website; media relations including raising awareness among specialized journalists; a strong graphic design component including the creation of an ad hoc logo; and a selection of spokespersons to suit each message and audience.

A group of children, mostly of African descent, are shown in profile, clapping their hands. The image is overlaid with a semi-transparent blue filter. The children are looking towards the right side of the frame. The background is slightly blurred, focusing attention on the children's actions.

One key element of budgetary monitoring is to establish communication channels that translate budgetary information into more accessible language, and messages better suited to illustrating the budget's impact on children's lives to the lay public.

MODULE 6

Building government and civil society capacity to improve investment in children



In order for increased social investment to result in efficient, participative and rights-based policies and programmes, it is often necessary to complement advocacy and social mobilization with capacity building activities with state institutions and civil society. In other words, in addition to social investment advocacy, the promotion of good governance is necessary to ensure that social investment positively impacts the lives of children and their families, with special emphasis on the most excluded sectors. This approach will also promote the concept of accountability in the implementation of public policy.

In the case of budgetary policy, capacity building requires a complex combination of actions, due to the multiplicity of sectors involved. This module proposes a few capacity building activities with the state and civil society:

- Identify the institutions and the types of capacities that need strengthening at different policy-making levels (e.g. national, municipal or local). The Executive and Legislative entities that are directly responsible for drafting and approving national budgets should be targeted as priorities.
- Develop institutional skills that will contribute to establishing participative executive and legislative processes that promote transparent discussion and agreement on budgetary and public policy priorities
- Improve skills for strategic results-based planning, especially in social sector institutions, thereby ensuring that budgets are based on results and not just on budget

data from previous years. ²⁴

- Build capacities for social investment analysis and monitoring in social sector agencies through simple and user-friendly methodologies
- Strengthen national capacity to disaggregate data so as to identify disparities and thus influence the design of public policies and social investment programmes to bridge existing gaps

...in addition to social investment advocacy, the promotion of good governance is necessary to ensure that social investment positively impacts the lives of children and their families...

- Improve national capacities to monitor and evaluate social policies and programmes in order to better guide social investment decisions
- Consolidate and strengthen civil society networks, especially youth organizations, in their capacity to negotiate with the relevant authorities in order to influence the policy agenda and the use of public resources
- Work towards greater civil society ownership of public policy decision-making processes, including the budgetary cycle
- Promote the establishment of social surveillance mechanisms and/or systems to monitor public policy and the allocation and use of social investment.

24. In Costa Rica, UNICEF contributes to capacity building in results-based management and rights-based programming with the *Fondo de Desarrollo Social y Asignaciones Familiares* (FODESAF). For this purpose, programming and operative tools for more efficient social sector management are shared with the relevant authorities, thus contributing to better decision-making in terms of social investment.

Box 6.1. Experiences in capacity building

Colombia: Developing rights-based planning skills with governors and mayors

Since late 2003, UNICEF Colombia has been involved in an initiative to develop rights-based planning skills with the support of the Attorney General's Office. Taking advantage of local elections for the period 2004-2007, UNICEF Colombia developed a planning tool called Un Árbol Frondoso (A Leafy Tree) for use at departmental and municipal levels. Training Workshops were then provided for elected officials in the use of the planning tool. Later on, 964 municipal and 31 departmental development plans were reviewed by the respective authorities in order to analyze the extent to which they reflected a rights approach. In March 2005 the results were presented at a Meeting of Governors on Children's Rights, during which the governors signed an agreement to follow up on the results and recommendations of the review. District meetings are being planned in order to provide support to governors and mayors in making the changes required to ensure that development plans can be made more responsive to the fulfilment of rights.

Brazil: Promoting accountability at the municipal level

Since 1999, UNICEF Brazil has been implementing the "Municipal Seal of Approval" initiative, together with the Government of the State of Ceará and other counterparts. Under the initiative, the state's municipalities compete for a "Seal of Approval" which represents public recognition that the municipality is working to improve the social and economic situation of children and adolescents in their jurisdiction. The municipalities must thoroughly monitor 10 health and education indicators and 40 indicators of both the coverage and quality of public services throughout the life cycle. Some areas of social mobilization are also considered, such as child and adolescent participation, public information campaigns carried out in the municipality, and an assessment of efforts to include a gender perspective in municipal plans. The Municipal Seal has turned out to be a valuable tool for introducing a culture of monitoring public policies and promoting accountability for government actions at a local level, as well as an excellent mechanism for exercising social control over municipal administration.

Box 6.1. (continued)

Ecuador: Citizen Observatories

Ecuador has several citizen's organizations with concrete objectives and tasks aimed at protecting children's rights and advocating for the provision of adequate funds for social investment. These include:

- **Observatory for the Rights of Children and Adolescents:** established at the beginning of 2000 with UNICEF support, the Observatory is made up of outstanding members of society who have come together with the objective of monitoring compliance with the rights of children and adolescents, and to report on the social investment dedicated to this sector. In order to fulfil its objectives, the Observatory systematically collects, analyzes and publishes information about the condition of children and adolescents. In addition to this technical analysis component, the Observatory lobbies government figures to raise their awareness of the situation facing children and to influence social investment decisions. The Observatory mobilizes different sectors of society (businessmen, social organizations, communications media) to involve them in efforts to demand compliance with the rights of children and adolescents.
- **The Fiscal Policy Observatory:**²⁵ the Observatory includes a group of prominent citizens, supported by UNDP and UNICEF, who are working to achieve a national consensus on the promotion of sustainable fiscal policy, as the basis of economic growth with greater equality, and thus stimulate sustainable human development. In order to achieve this, the Observatory monitors and evaluates the management and transparency of public finances, issues public recommendations and makes these known to civil society. It also promotes citizen awareness of public finances and the need for increased accountability on the part of officials managing public funds.

25. See: www.observatoriofiscal.org

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“Compared to what the world spends on armaments or luxury consumer items, the resources needed to provide for the basic needs of children are modest and affordable. Even with limited support, even the poorest countries of the world can afford to underwrite basic social services. Yet the missing ingredient is often not so much resources as an absence of vision, misplaced priorities and insufficiently committed leaders.”

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Report of the Secretary General, 4 May 2001