

# **Guidelines for Developing a Child Protection Budget Brief**

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Please note that these guidelines are working drafts that are intended to be periodically updated based on user feedback.

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## INTRODUCTION

### Background on budget briefs

In 2015, UNICEF's Regional Office for Eastern and Southern Africa (ESARO) began encouraging country offices to develop budget briefs. Through the region-wide initiative, the number of budget briefs produced increased significantly. While just two country offices produced a total of six briefs in fiscal year 2015, in 2019 19 offices produced nearly 90 briefs. Reflecting the utility and impact of these products, the Regional Priorities (2018-21) formalized the requirement for all offices to develop annual budget briefs as a minimum standard to support engagement in public financial management (PFM) processes. All published briefs are available on the [ESARO budget brief website](#).

Within this context, the budget briefs serve four main purposes:

1. Analyze and monitor budget allocations to sectors that are important for children in the current fiscal year
2. Assess the efficiency, effectiveness, equity, and adequacy of past spending to the extent possible
3. Inform advocacy, through key messages for policy and financing changes
4. Increase staff knowledge on budget issues that are linked to sector results

### Objectives of the guidelines

Child protection is at the core of UNICEF's mission to ensure that the rights of all children are fulfilled. Governments, donors and NGOs look to UNICEF for support on how to strengthen national child protection systems. Similarly, UNICEF is expected to provide guidance on financing matters, including how to track and measure public spending on child protection.

Building on several ad hoc child protection budget analyzes carried out in the region since 2015, these guidelines aim to enable UNICEF country offices to analyze investments in child protection. It is important to note that child protection budget analyzes and engagement in ESAR are far less developed than in other sectors like education, health or WASH. To adapt to the unique challenges, these guidelines take a thematic approach, placing less emphasis on big picture funding trends and giving more focus to the adequacy of spending on different services.

The specific objectives of these guidelines include:

- Present strategic approaches for developing a child protection budget brief based on lessons learned and good practices
- Describe key concepts in child protection budget analyzes and address common misconceptions
- Clarify accountability and responsibilities when developing a child protection budget brief

- Deconstruct a good budget brief
- Provide detailed guidance on developing content for the brief, including suggested structures and an outline
- Support internal capacity so that staff with no prior experience with child protection budget analysis have the knowledge and tools to develop high-quality briefs and use the recommendations to influence national budget processes

## Structure of the guidelines

The guidelines are presented as follows:

### **Part I. The Process**

- Shared accountabilities: Who does what within the country office
- Characteristics of a good brief: Key considerations to bear in mind when analyzing data and drafting content
- Data: A list of suggested sources

### **Part II. Budget Analysis: Step-by-Step Guidance**

- This describes 11 steps required to develop a child protection budget brief

### **Part III. The Template**

- Section by section guidance: Describes the objectives, key considerations, possible data sources and content that should be included in each section of the budget brief, which also includes example figures

### **Annex. Sample Outline**

- This provides a sample structure for the brief

### **Budget Brief Impact Action Plan**

These guidelines are accompanied by a [Budget Brief Impact Action Plan - A Short Guide](#). The child protection budget brief should be accompanied by an action plan that describes how the main recommendations will be transformed into actions and influence. This companion document provides step-by-step guidance for developing an action plan, which covers: (i) key asks; (ii) expected results; (iii) target audience; (iv) partners; (v) actions; and (vi) progress. It also includes customizable examples (e.g. for indicators, activities) along with a sample template presented in the Annex. Importantly, the plan should take no more than 1-2 hours to develop. It is intended to be a light exercise to give the office – and partners involved – clarity about what needs to be changed and how this can happen.

## PART I. THE PROCESS

### Shared accountabilities

It is strongly recommended that the child protection team in the country office lead the development of the child protection budget brief. Child protection staff should be familiar with the key policy, service delivery and budgetary issues that need to be emphasized. In this regard, the child protection team should be responsible for: (i) collecting policy and programmatic data from government counterparts on child protection; (ii) mapping child protection interventions across interventions; (iii) drafting some sections of the brief; (iv) developing and refining the key messages and recommendations; (v) sharing the draft with government counterparts and partners for review and validation; (vi) disseminating the brief; and (vii) developing and leading the implementation of the budget brief impact action plan to operationalize the main recommendations.

The social policy team should facilitate the exercise and support the child protection team in collecting and analysing budgetary and other financial information, but not lead or carry out all the work. Depending on the country office context, support from the social policy team could include: (i) providing an introduction to the structure of the national budget and other budget documents as well as the types of information that are required to develop the brief; (ii) facilitating access to budget data through the Ministry of Finance or Treasury when child protection staff are unable to obtain information from ministerial counterparts; (iii) supporting with analysis of budget information, including apportionment of indirect budgets to child protection; and (iv) providing quality assurance, including reviewing figures/tables and the underlying data sources and calculations, identifying information gaps, fine-tuning the narrative, helping to formulate strong advocacy asks, etc.

Senior management has an important role as well. The Representative and Deputy Representative should be responsible for: (i) setting the agenda around the series of budget briefs within the overall context of the office-wide policy advocacy action plan; (ii) ensuring that section leads understand their roles and responsibilities; (iii) providing close oversight so that the brief is developed according to agreed timelines; and (iv) supporting the implementation of the impact plan through high-level advocacy and discussion, as required.

### Characteristics of a good brief

Past experiences show that high-quality budget briefs have distinct features. The following is an initial list that should be kept in mind while analyzing data and writing content.

- **Logical structure:** The brief should be written in “title sentence” format whereby the first sentence of each paragraph clearly states the main point of the paragraph, while the following sentences elaborate and add detail. The majority of paragraphs should be describing data and information contained in tables, figures, etc.

- **Succinct and clear:** You are writing a budget “brief” – the aim is to be as comprehensive as the data will allow and short enough to describe the important points. A brief is not a place for lengthy discussion or rambling!
- **Accuracy:** The analyzes need to be factually correct. It is imperative that all data work is checked, and double checked. Heed the “four eyed principle,” whereby two individuals review and validate tables, figures, etc. and the underlying data and calculations.
- **Plain and simple language:** Briefs are for wide circulation and advocacy. Non-technical language should be used as much as possible. With that in mind, the briefs are designed to relate to the national budget. Technical terms used in the national budget should be explained in the briefs.
- **Emphasis:** Decide how important a section is and how relevant it is to the country context. Not every section may be necessary. Issues can be emphasized by including them upfront in the key messages and recommendations section and by addressing the biggest priorities first.
- **Answers the “how” and the “why”:** Rather than just giving an overview of budget information e.g. allocations to the child protection sector have decreased by % of the budget over the last four years, it is important to describe how the national budget has been increasing while allocations to child protection have remained stagnant, which could, for instance, reflect increasing priority to infrastructure spending in line with the government’s strategic plan to prioritize economic growth.
- **Brings out the child lens:** A UNICEF-supported budget brief is unique from budget analyzes produced by other partners (e.g. UNDP, World Bank) because of its focus on the child. As such, it is important to clearly link the different analyzes and findings to families and children as much as possible.
- **Presents inflation adjusted trends:** When analyzing spending trends over time, it is imperative that data are adjusted for inflation and presented in real terms.
- **Proffers well-informed and feasible recommendations:** Sensible and well-researched recommendations help to transform briefs from information into advocacy. However, no recommendation is preferable to a poor recommendation. Also, not every issue facing a country has a simple solution. For instance, improving fiscal space by increasing domestic revenue may also increase inequality, undermine public finance management (PFM) reforms and hinder economic growth. In addition, recommendations need to be informationally objective – that is, they should reflect data and evidence rather than opinions or beliefs about what is the best course of action, which could undermine the potential influence on budget negotiations and processes.
- **Supports ideas for future research and program interventions:** Where the analysis shows deficiencies in the information available, this could be the impetus for UNICEF to provide technical support or guide future research efforts. Findings in the brief may also inform the programming priorities of different sections.

- **Follows the UNICEF style book:** The style guide provides instruction on spelling, language norms and referencing. It may be helpful to use footnotes while drafting. However, endnotes should appear in the designed version so that the references allow room for graphics and do not disrupt the flow of the narrative.

## Data

A child protection brief differs from other briefs because it draws on budget data and information from a wide range of sectors and ministries about preventive and responsive services. This reflects the cross-sector nature of child protection services, which usually involve multiple ministries, departments and agencies (MDAs). While budget data is important, the most important data are on services. At a minimum, information on the main types of child protection services, their coverage and government coordination mechanisms is required.

Of course, budget information on child protection services must also be available. Other large sectors will present a lot of information in national budget documents and may additionally produce supplementary information on the performance of spending. However, spending related to child protection may not be regularly reported. If this is the case, the office should work to assist relevant government counterparts so that key information is captured in annual budgets. See Box 1 below for a short description of different budget classification systems that may be used in your country and Box 2 for common budget definitions.

In addition to the below lists, possible data sources are also included at the start of each section in the template in Part III of these guidelines.

### **Data and information on the child protection sector**

- ✓ [World Development Indicators \(WDI\) database](#)
- ✓ Census data
- ✓ Household survey data e.g. from Violence Against Children Surveys, Demographic and Health Surveys (DHS) and Multiple Indicator Cluster Surveys (MICS)
- ✓ Strategies, plans and/or analyzes of the child protection system or its different components

### **Budget data on child protection**

- ✓ National budget documents, including the annual budget, Medium-Term Expenditure Framework (MTEF), consolidated spending reports and audit reports, as well as ministerial budgets; Note that national budget data is publicly available on the website of the Ministry of Finance or the Treasury in most countries
- ✓ Budget speeches

### **UNICEF resources**

- ✓ Child Protection Systems Mapping and Assessment Toolkit: [User Guide](#) and [Comprehensive and Core Toolkit](#)
- ✓ [UNICEF Child Protection Data Portal](#)
- ✓ [Strengthening Child Protection Systems in Sub-Saharan Africa](#)
- ✓ [Child Protection: Policies and Procedures](#)
- ✓ [UNICEF Data and Statistics](#)



## **Information on international legal frameworks**

- ✓ State Party Reports: [OHCHR Ratification Monitor](#)
- ✓ [The African Charter on the Rights and Welfare of the Child](#): Ratification Status
- ✓ [Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction](#): Ratification Table
- ✓ [Convention of 29 May 1993 on Protection of Children and Co-operation in Respect of Intercountry Adoption](#): Ratification Table
- ✓ [Convention on Consent to Marriage, Minimum Age for Marriage and Registration of Marriages](#)
- ✓ [The Convention on the Rights of People with Disabilities](#): Ratification Map
- ✓ [The Convention against Discrimination in Education](#)
- ✓ 1948 [Universal Declaration of Human Rights](#) (UDHR)
- ✓ 1951 [Convention Relating to the Status of Refugees](#), and its 1967 Protocol
- ✓ 1954 [Convention Relating to the Status of Stateless Persons](#)
- ✓ 2000 [UN Convention against Transnational Organized Crime](#)
- ✓ [The Convention of the Organization of African Unity Governing the Specific Aspects to the Problems of Refugees in Africa](#)

### **Box 1. Budget classification systems**

1. **Administrative classification:** Breaks budget allocations down to ministry, department, agency or other public entity, basically replicating the existing institutional structure of the government; these entities are responsible for managing the allocations assigned to them in the national budget.
2. **Functional classification:** Groups financial allocations according to their strategic objectives and broad purposes (e.g. for economic affairs, environmental protection, housing and community amenities, health, child protection).
3. **Economic classification:** Divides the budget into economic inputs, mainly wages and capital, to understand how the government is producing goods and services; the two main distinctions with economic classification include: (i) recurrent spending (principally on salaries for employees, but also continuous operational costs like electricity and internet for buildings or gas for vehicles); and (ii) capital spending (includes spending to develop new infrastructure or purchase vehicles or computers – also called development spending in some countries).
4. **Program classification:** A program is a group of activities aligned to the policy objectives of the government. Compared to functional classification, a classification by program takes into account the government's policy objectives and how these policies will be implemented. Programs may be divided into sub-programs which group together related activities and projects (e.g. increasing enrollment of girls under the primary education program, vaccination and disease prevention under increasing agricultural productivity).

For more information, see: Jacobs, Hélis, Bouley (2009) "[Budget Classification](#)," Technical Note, Fiscal Affairs Department, IMF.

### **Box 2. Key budget terms**

- **Proposed Budget or Estimates of Expenditure:** The budget as presented to Parliament.
- **Approved Budget or Approved Estimates:** The budget as approved by Parliament, taking into account revisions during the approval process.
- **Revised Budget Estimates:** The budget as revised during the financial year, often at mid-year.
- **Budget Outturn or Final Budget Outcome:** Estimated actual spending at a particular time during the financial year or at the end of the financial year.
- **Audited Budget or Actual Budget:** Spending verified by the Supreme Audit Institution and presented to Parliament; this presents the final (or actual) spending figures for a given fiscal year.
- **Disbursed Funding:** Funding transferred from a central agency to a spending agency.
- **Utilized Funding:** Funding used (actually spent) by a spending agency.
- **Variance:** The difference between approved spending and actual spending.
- **Virement:** The transfer of funds between line ministries, programs, expenditure categories, etc.

## PART II. BUDGET ANALYSIS: STEP-BY-STEP GUIDANCE

### Overview

This section provides guidance on how to undertake child protection budget analysis leading to the production of a budget brief. The guidance offered can be used to analyze aggregate child protection spending or allocations to a specific issue. As summarized in Figure 1, the steps are neither exhaustive nor cast in stone; they should be adapted to suit the country context. On average, the entire process can range from 3-6 months, depending on availability of data and dedicated human resources. The production of a child protection budget brief requires much more time than other social sector briefs. It also requires substantial face-to-face interactions with MDAs that are responsible for delivering specific child protection services.

**Figure 1. Key steps in child protection budget analysis**



### Step 1. Determine scope of the child protection budget analysis

The first step in producing a child protection budget brief is to think through the objectives and scope of the analysis to be undertaken. The aim of this process is to clarify the following:

- **Rationale and objectives:** It is important to show what the child protection budget analysis seeks to contribute to.
- **Themes:** This depends on the prevailing risks in country. Please note that it may be difficult to cover every theme. You are advised to focus on the 3-4 most important themes, recognizing that it will be much easier to expand the scope in subsequent versions of the brief. See examples of themes in Box 3.

- **Type of spending:** Whether to include expenditures by non-governmental organisations (NGOs) and donors or to just focus on government.
- **Geographic coverage:** Whether the analysis will be national or will focus on specific sub-national government budgets or both.
- **Period of analysis:** In most cases budget briefs focus on allocations in a given year, but to have a better picture of spending trends, it is crucial to do time-series analysis – ideally a five-year period.
- **Analyses:** There will be many possibilities, such as estimation of the total amount of spending, the composition of spending by programs, service delivery levels and/or recurrent and capital items, spending across different geographic regions or population groups, etc.
- **Stakeholders:** Who will be involved in the process – from data collection, to analysis and advocacy? And what will their specific roles include?

### Box 3. Examples of child protection themes

- ✓ Birth registration
- ✓ Harmful traditional practices, including child marriage and female genital mutilation
- ✓ Violence against children, including physical, sexual, psychological and bullying
- ✓ Children without appropriate parental care (Orphans, children living on the streets, children whose parents are in detention, etc.)
- ✓ Children on the move, including due to migration and trafficking
- ✓ Protection of children from drug and substance abuse
- ✓ Child labor
- ✓ Children in emergency and armed conflict contexts
- ✓ Children with disabilities

## Step 2. Hold inception meetings with government and key partners

This step involves face-to-face meetings with relevant government officials so that they know that UNICEF and other partners (ILO, IOM, UNFPA, UN Women, CSOs, etc.) are planning to conduct a child protection budget analysis. You are advised to start with the ministry that coordinates child protection issues. Although child protection is cross-sectoral, the role of a lead ministry cannot be under-estimated.

After engaging the lead ministry, it is also crucial to brief other ministries. This could include Home Affairs/Interior, Health, Education, Justice, Youth, Local Government, etc. These meetings will help the government understand the value of the exercise, including how the generation of evidence can be used to make the case for increased investment in child protection services. Once government officials understand the objectives of the exercise, they are more likely to support with access to budget data and may even want to jointly publish the budget brief.

At this stage, you should also map out and consult with non-governmental stakeholders that would want to be involved in the process. Ownership of the process and results of the analysis are critical to implementing the recommendations. Outcomes of these meetings can guide further review of the scope of the child protection budget analysis.

### Step 3. Confirm themes and unpack child protection programs

Based on the consultations, revisit the initial list of themes. Here the objective is to agree on the 3-4 themes to be analyzed in the brief. Once this is done, you will need to list all possible interventions to prevent and respond to the protection risks faced by children for each theme (Table 1). This is to appreciate the nature and scope of programs, institutions and initiatives that should be budgeted for by the government in order to create a protective environment for all children, given the issue at stake. It is these programs that you will look for in government budgets. In doing this, utilize a system approach that enables you to identify all elements that should work together to achieve desired protection goals, within a continuum of care. Programs and interventions should cover all the spheres of child protection, notably: prevention, early response, response and recovery – both in development and humanitarian contexts. This is important to avoid the risk of focusing on a few programs at the expense of other crucial elements such as workforce, data, statistics and regulations. In the same vein, identify cross-cutting issues, like funding to coordination bodies, relevant commissions, child participation structures and M&E systems.

**Table 1. Examples of child protection programs**

Ministry/Area	Program
<b>Health</b>	<ul style="list-style-type: none"> <li>• Comprehensive, age-appropriate and integrated sexual and reproductive health and HIV services</li> <li>• Medical services to victims of abuse and violence</li> <li>• Counselling and psychosocial and mental health services</li> </ul>
<b>Education</b>	<ul style="list-style-type: none"> <li>• Social and behavior change communication campaigns</li> <li>• Vocational and alternative education for out-of-school children, especially girls</li> <li>• Safe spaces in schools and communities, especially during emergencies</li> <li>• Implementation of re-admission policy for pregnant girls and young mothers</li> <li>• Comprehensive sexuality education</li> </ul>
<b>Social welfare</b>	<ul style="list-style-type: none"> <li>• Case management</li> <li>• Social/behavior change communication campaigns against harmful practices</li> <li>• Social assistance to poorest and vulnerable children</li> <li>• Family tracing and re-integration</li> <li>• One-stop child protection centers</li> <li>• Care for children without appropriate parental care, including adoption and foster care services</li> <li>• Parenting programs</li> </ul>
<b>Justice, security and human rights</b>	<ul style="list-style-type: none"> <li>• Child friendly courts</li> <li>• Case management by the police and the judiciary</li> <li>• Training of the judiciary and police to respond to cases of child abuse</li> <li>• Provision of safe houses and shelters</li> <li>• Anti-trafficking programs</li> <li>• Safe migration programs</li> </ul>
<b>Livelihoods and economic support</b>	<ul style="list-style-type: none"> <li>• Cash transfers (conditional/unconditional)</li> <li>• Life skills training</li> <li>• Women and girls' empowerment programs</li> <li>• Workforce education and training</li> </ul>
<b>Data, systems and professional workforce</b>	<ul style="list-style-type: none"> <li>• Birth registration system</li> <li>• Child protection management information systems</li> <li>• Violence against children surveys</li> <li>• Training and professional development of social workers, police, judges, etc.</li> </ul>
<b>Coordination and child protection institutions</b>	<ul style="list-style-type: none"> <li>• National Children's Councils</li> <li>• Child Protection Committees</li> <li>• Specialized Agencies such as the Anti-FGM Board</li> </ul>

Wherever possible, the listing of programs and institutions to be budgeted for, under each theme, should be identified through a consultative process. It is important to keep in mind that child protection interventions are found in several sectors, including but not limited to education, health, justice, gender, youth, agriculture and social welfare. As you compile the list, take a step back to reflect on underlying drivers that make children vulnerable to abuse and neglect for each of the themes you have selected.

#### **Step 4. Review relevant child protection strategies and plans**

The next step entails reviewing relevant national and thematic plans that relate to child protection. This will help you to identify programs and interventions that have already been planned for by the government. Some countries have developed National Programs of Action on Children with a dedicated section on child protection. Others have National Child Protection Strategies. Yet others have developed action plans and strategies for specific child protection concerns, such as child marriage, FGM, disabilities and orphan care support. All these documents will illuminate the scope of your analysis. A review of these plans will help you see how the government has planned to respond to a given child protection risk. It is also important to check whether the plans have been costed. If yes, enter cost information (about programs, staff and other interventions) into an excel sheet. Cost estimates will be required when performing funding gap analysis and to assess the link between child protection plans, their costing and budgets. At the end of this step, it is important to differentiate between what ought to be in place and what is already happening on the ground in terms of child protection programming.

#### **Step 5. Map out all relevant ministries, departments and agencies**

Guided by the list of programs and institutions developed in step three, map out all relevant MDAs with the responsibility to budget for specific child protection services and programs. As earlier discussed, this will likely involve multiple ministries. Take child marriage, for example. Ministries such as education, justice, home affairs, gender, local government and health play key roles in the prevention and response to this harmful practice. At the same time, semi-autonomous institutions, such as gender, human rights and children's councils, may also play unique oversight roles. The purpose of this exercise is to link a program to a specific institution that has responsibility for the budget. Where unsure, you will need to clarify with relevant authorities.

This step lays the foundation for the tracking of child protection budget lines, which will follow. At this stage, it is recommended that you get a feel for the structure and information that is contained in budget documents. According to the International Budget Partnership (IBP), there are 8 key budget documents that governments should make publicly available (Box 4). The most important, for this type of analysis is the executive budget proposal. If you do not know how to access these documents, consult with the social policy team in your office. As you look through budget documents, record whether the listed programs, interventions and activities have identifiable budget lines or not.

#### Box 4. Key national budget documents

1. Pre-budget statement
2. Executive's budget proposal/draft estimates of expenditures
3. Citizens budget
4. Enacted budget
5. In-year reports
6. Mid-year review
7. Year-end report/finance statement
8. Audit report

It is highly likely that most of the child protection interventions will not have unique budget lines. If this is the case, it will be important to clarify with the relevant ministries how certain programs are reflected in government budgets, if at all. This will require dedicated time to hold face-to-face meetings with key informants.

Chances are also high that some programs or interventions will be lumped together. For example, campaigns against child marriage may be funded by a program on gender mainstreaming and empowerment. In these cases, ascertaining the portion that specifically supported the child marriage campaign will only come from consultation with government counterparts.

#### Step 6. Develop a framework to measure child protection budgets

This step involves decision-making on what will be counted as child protection spending, as well as the type of analysis to be done to arrive at that decision. This process should involve government partners as much as possible as well as other partners that contribute to funding child protection. As described below, child protection spending can be categorized into two types: (i) direct spending; and (ii) indirect spending.

**Direct child protection budgets** refer to financial commitments that are deliberately made with the *primary objective of addressing a specific child protection risk*. Examples include grants to children in residential care, rehabilitation of children involved in drug and substance abuse, family tracing and reunification, tracking and reporting on grave violations against children in armed conflict, case management, violence against children surveys, training and recruitment of the child protection work force (salaried), child protection management information systems, child protection related committees and commissions, etc.

**Indirect child protection budgets**, on the other hand, refer to financial commitments that contribute to but are not primarily designed to tackle child protection risks. Indirect budgets have other objectives besides responding to abuse, neglect and other forms of violence against children. Examples include social cash transfers, education assistance programs, economic empowerment and livelihoods programs, sexual and reproductive health and HIV services, humanitarian assistance, like food and shelter, and so on.

Considering that most child protection budget lines are indirect and lumped up with other programs, you are advised to apportion the allocation to a specific child

protection theme. The aim of apportionment is to estimate a 'reasonable share' of indirect budgets that could be counted as child protection spending. This is done by weighting relevant expenditure lines. Weighting may involve a wide range of different parameters, such as content of a given program, allocation of staff time, beneficiaries or target population, utilisation of a service, type of cases handled, staffing structure, job functions, coverage of services, etc. For example, if analysis of sexual abuse cases handled by a social worker over a reasonable period (e.g. 2-3 years) shows that 35% of cases are child related, 40% are intimate partner related, 15% are elderly related and 10% to other issues, it would be sensible to apportion at least 35% of the social worker's time – and salary – to public spending on prevention and response to child sexual abuse. This process will not always be straightforward and will likely require creative estimation approaches, professional consensus and several iterations.

The logic behind the above process is that adding all indirect budgets, without apportionment, will overstate child protection spending. And overstating could lead to adverse outcomes e.g. weakening the case to get more funding for child protection services. Ultimately, the estimated total child protection spending will be arrived at by adding both direct and indirect (apportioned) budgets.

## **Step 7. Collect budget and other information**

The seventh step involves a line-by-line review of budget documents to collect information about revenues, allocations and expenditures related to the selected child protection themes. If the budget documents are online, a word search of programs, interventions, institutions and categories of children at risk may help. In some cases, budget information is publicly available on the websites of the ministry of finance or treasury and/or line ministries responsible for the specific child protection theme. If data is not publicly available, you will need to make an official request with the relevant ministry. Where data is simply unavailable, it will be important to list the corresponding services and highlight the budget transparency challenges in the narrative of the brief. This is, in fact, a very important finding i.e. current budgeting practices do not allow for the identification of spending on X, Y and Z child protection themes.

In addition to information in government budgets, you are also encouraged to collect information from NGOs and donors if that is included in the scope of your analysis. Here, you are encouraged to use a simple tool, such as a questionnaire customized to your context. You can also collect the information through face-to-face interviews with key informants. The tool can be broken down into several components by program, purpose, economic classification and scope following the same structure and methodology used to analyze the government budget documents, where possible. The collection of information can be done with the help of a research assistant with experience in social policy and/or public finance.

Lastly, you will need to collect non-budgetary information that will help you to interpret budget figures. This could include data on the needs for different services, such as from national surveys (e.g. VAC, MICS, DHS), rapid surveys (e.g. phone), sentinel site monitoring or recent studies/reports. This could also include data on the performance of different programs, such as program reports by MDAs, routine data from administrative systems, etc.

## Step 8. Organize and analyze the data

This step entails organization and analysis of data collected from the government, NGOs and donors. There are several ways of organizing the data, such as by sector, program, economic classification, funding source, target group, geographic focus, etc. Additionally, budget information can be categorized as direct and indirect. You are encouraged to share your preliminary analysis with relevant government officials and other key partners, especially where apportionment is involved. The engagement meetings to discuss the preliminary findings will also be an opportunity for you to capture qualitative information about areas of progress, challenges and recommendations to improve public spending on child protection.

Thereafter, proceed with the detailed analysis of both quantitative and qualitative information to identify emerging themes, trends and patterns of child protection expenditures. The objectives of the budget brief will guide you when making decisions on how to structure the analysis. Based on the analysis, you can make conclusions about the size, composition, allocative efficiency, equity, transparency and effectiveness of child protection spending. Below are examples of the types of analyses and calculations that you can undertake to measure the size and composition of child protection budgets:

- **Total nominal and real value of child protection budgets:** Here, the aim is to add up all direct and indirect budgets to come up with a total value of allocations or expenditures in a year and over time. If NGOs are major service providers, it will be important to distinguish spending by the government from that of donors and NGOs.
- **Child protection budgets as a % of total government budget and % of gross domestic product (GDP):** This will give you a picture of the extent to which child protection is a government priority as well as the level of investment (relative to the size of the economy). You can also compare spending on child protection to other sectors, such as education, health and defence.
- **Child protection budgets by institution:** This aims to break down spending by the different institutions that are responsible for delivering relevant services, including changes over time. Again, if NGOs are major service providers, then their spending should be captured here and distinguished from the government.
- **Per child (or per beneficiary) spending on child protection over time:** Here, you would simply take the total spending value for each year and divide by the size of the child or beneficiary population, which presents another insight into the overall level of investment.
- **Child protection budgets by program, function or purpose:** The aim is to understand the composition of child protection budgets in order to know which elements of the system are being prioritized (funded) and which are not. This could also allow for understanding whether child protection spending favors prevention over response services or vice versa.



- **Main funding sources of child protection expenditure:** This presents how existing child protection services are being financed. This will likely be a mix of donors, NGOs and government revenue (national and local sources).
- **National and sub-national expenditure on child protection:** This information sheds light on whether resources have followed decentralization policies that are in place.

Depending on the scope of the brief, the above analyses can be carried out for one theme or several. Lastly, to be able to interpret the numbers, you will need to analyze further budget figures in relation to financial needs, national and international benchmarks, development targets, etc.

## Step 9. Write the budget brief

The final step is to write the brief. The goal should be to publish the brief before the next budget formulation stage begins – typically 6 months before the start of the fiscal year. Please consider suggestions made earlier regarding structure, writing style, succinctness and length. Remind yourself that the purpose of a budget brief is to communicate complex information in a simple but compelling way. Peer review is strongly encouraged.

Use the guidance and template presented in Part III of this document to develop the content for each section of the brief. Once drafted and reviewed by all relevant staff in the country office and ESARO, it should be shared with ministerial counterparts for feedback and validation. Any comments or data issues should be addressed, after which the brief can be finalized.

## Step 10. Develop a budget brief action plan

To effectively operationalize the main recommendations from the brief, it is important to put together a short action plan to give the office clarity about what needs to be changed and how this can happen. The plan should broadly include: (i) key asks (lifted directly from the brief); (ii) expected results; (iii) target audience; (iv) partners; (v) actions; and (vi) progress. As mentioned earlier, customizable examples and a very short template plan are provided in the [Budget Brief Impact Action Plan - A Short Guide](#). This is a light exercise that should not take more than 60 minutes.

## Step 11. Execute the action plan and document progress!

The recommendations presented in the brief should be used to inform advocacy with relevant counterparts. The initial idea is to convince influential government counterparts of the need to spend more and/or better on different child protection services. Once there is agreement on the need for change and the way forward, the brief should also inform any technical assistance, capacity development and/or systems strengthening needs as actions are introduced to increase the quantity and quality of public spending on child protection.

## PART III. THE TEMPLATE

### Preface

- This is optional, but you can consider including a short paragraph that summarizes the purpose of the briefs and its link to the series being produced. While this could be presented on the cover page or one of the first pages, including as a footnote, it could also go on the last page of the document. Sample text is provided below:

*This budget brief is one of **several** that explore the extent to which the national budget addresses the needs of children under 18 years in **name of country**. This brief analyzes the size and composition of approved budget allocations to child protection programs in fiscal year 20XX. It also offers insights into the efficiency, equity, financing and adequacy of past spending. The main objectives are to synthesize complex budget information so that it is easily understood by stakeholders and to put forth practical recommendations that can inform and make financial decision-making processes better respond to the needs of children and poor households.*

### Key Messages and Recommendations

#### Objectives of the section

- Provide one sentence summaries of the most important findings and accompanying recommendations, presented in order of priority.

#### Key considerations

- This section serves as the conclusion of the brief (there is no standalone “Conclusion” section). It is deliberately positioned at the start of the document and written in succinct, bullet point format to focus attention on what matters. The single page presentation also allows this to be used as a standalone summary note for dissemination and advocacy purposes. Note that the key recommendations should serve as the foundation for the budget brief impact strategy.
- This should be the final part of the brief that is written. Please take note that there are short “takeaways” sub-sections at the end of each section in the brief, which will facilitate the development of this content. Select the most pressing issues from the thematic analyzes presented in the brief.
- Each finding needs to be accompanied by a specific recommendation or ask – what exactly does UNICEF want the government to do?
- There should not be a key message and recommendation for every issue covered in the brief; be selective so that only the most important issues are featured. They should also be presented in order of priority from highest to lowest – e.g. if the government could only change one thing, that should appear first.
- The recommendations need to be meaningful and actionable. In addition to budgetary issues, they should cover relevant legal and coordination issues that affect the child protection sector.

- The draft messages and recommendations should be widely shared to get suggestions for improvement.
- Suggested length for this section: 0.5-1 page.

### Examples of key messages

- **Allocations to child protection services declined by 45% at a time when the country is grappling with rising cases of violence against children.** The government should increase the allocation to program 99 on primary child protection services to at least MK600 million in the next fiscal year.
- **In the current year, the government allocated around 3,000 francs per child (slightly less than US\$1 per child) to support child protection-related services.** The levels of investment should be re-assessed given the widespread challenges facing children, the majority of which do not have a birth certificate, suffer from emotional and physical violence, and are forced to work.
- **The lack of disaggregated budget information at the national level makes it impossible for stakeholders to accurately estimate how much the government allocates to the child protection system.** The government should revisit its budget classification system to ensure that key child protection programs are identifiable and that they have clear budget lines.
- **Most of the visible child protection budgets go to support services for orphans and birth registration at the expense of other elements of the national child protection system.** In addition to reviewing the insufficient funding levels to these areas, the government is strongly encouraged to increase allocations to child marriage, whose current funding levels remain symbolic and have declined by more than 50% in real terms over the past two fiscal years.
- **The apportioned budget to programs that address child marriage was estimated at MK772 million, which represents a 70% cut in real terms compared to last year.** The government is encouraged to allocate budgets in line with cost estimates presented in the National Strategy on Ending Child Marriage and to safeguard these resources even in times of fiscal adjustment.
- **There are only around 9,000 social welfare workers in the country, which falls significantly below the minimum requirement (25,000).** Specific funding lines for the recruitment and training of professionals in this area must be reinforced in forthcoming budgets.
- **The Guardianship Commission for Minors, which is foundational for administering justice for children, remains only on paper as it has yet to receive any funding.** The installation of the commission, along with recruitment, training and basic equipment, must be prioritized by allocations in the next budget.
- **Most child protection programs are funded by donors off-budget.** This undermines the government's capacity to effectively track spending on child protection. In line with international good practices, donor funding should increasingly flow through national systems.

*Sources: Adapted from child protection budget briefs developed by UNICEF Angola, Burundi, Kenya and Malawi.*

## Section 1. Child Protection Overview

### Objectives of the section

- Briefly describe the child protection situation in your country, focusing on key indicators, policies, strategies and plans guiding the national efforts. It may also be helpful to give government's working definition of child protection.

### Key considerations

- The introductory section should give a very short overview of the child protection situation and the system in place to prevent and respond to child maltreatment. Please note that the brief is not the place to present a comprehensive or detailed description; the objective is to orient readers who are not experts in this area.
- Highlight relevant legislation (including dates and amendments), strategic documents and thematic plans that guide the national child protection system or specific aspects of the system. The child protection sector often suffers from strategies that are disconnected from government activities, which contain long wish lists that largely go unfunded.
- Describe any system-wide coordination, monitoring and reporting mechanisms that are in place – or the absence of.
- Discuss child protection issues raised in the latest CRC and the Universal Periodic Review state party reports and the respective alternative reports.
- If donors are a major source of funding for child protection services, it will be important to cite their relevant policies and objectives for supporting this area.
- Suggested length for this section: 1-1.5 pages, including any graphics.

### Possible data sources

- National VAC Surveys
- MICS and DHS
- National Household Surveys
- SDG Monitoring Reports
- UNICEF Data and Statistics
- National Programs/Plans of Action on Children, Child Protection Strategies
- Sector performance reports and relevant evaluation reports

### Content

- **Child protection definition:** Summarize the government's definition of child protection and provide a short overview of the child protection system, including the key services and programs. This could include: Ministry of the Interior, Public Security, Health, Youth, Justice, Labor, Civil Service, Social Affairs, Women and Children, etc.
- **Main documents and targets:** Describe key child protection policies, strategic frameworks and plans. This should also include a rapid analysis of the gaps, noting that there will be space in the following sections to discuss gaps of the plans related to specific child protection themes.
- **Thematic mapping:** Present the different government services in the country alongside the main child protection and CRC themes.
- **Coordination, harmonization and alignment:** Provide an overview of any mechanisms that exist to coordinate child protection services. There may be little or no coordination among development partners or coordination bodies that meet infrequently.

- **Child protection situation:** Present key child protection statistics and show trends over time. If you can, compare with other countries. In addition, offer a high-level overview of some of the main child protection issues in the country.
- **Takeaways:** Using bullet points, summarize key findings and implications on child protection, especially of the most vulnerable children.

**Box 5. Issues to consider when analyzing strategic plans**

- ✓ Does it cover all relevant child protection activities, infrastructure and programs?
- ✓ Are targets and timelines consistent and realistic?
- ✓ Is the plan reflected in the annual activities of the corresponding ministries, departments and agencies?
- ✓ Does it provide explicit links to existing coordination and M&E structures?
- ✓ Are reporting structures envisioned in the strategic plan occurring?
- ✓ Does it link to other strategic documents?
- ✓ Are budget allocations to effectively implement the plan close to or related to the actual resource requirements?

**Table 2. Defining and mapping child protection based on a national strategy and the CRC: An example**

Child protection national strategy	CRC	Budget brief
2.3.3 Alternative care	Article 20, 21, 39	Orphans and vulnerable children
2.3.6 Children living on the streets	...	
2.3.5 Children in the justice system	Article 12, 19, 34, 36, 37, 40	Child justice
2.3.7 Migrant, unaccompanied and separated children	Article 9, 22	Children on the move
2.3.9 Child trafficking	Article 11, 35	
2.3.8 Alcohol and substance abuse	Article 33	Protection of children from harmful drugs
2.3.10 Identity and birth registration	Article 7,8	Birth registration
2.3.13 Child marriage	...	Child marriage

**Example**

**Table 3. Snapshot of latest child protection indicators**

Indicator name	Value	Source
Children in employment, total (% of children ages 7-14)	45%	
Teenage pregnancy (% of girls ages 15-19 who have had children or are currently pregnant)	27%	
Women who believe a husband is justified in beating his wife when she neglects the children (% of total)	62%	
Child marriage prevalence (% of women ages 20-24 who were married before age 18)	29%	
Female genital mutilation prevalence (%)	15%	
Completeness of birth registration, including by rural and urban areas (%)	29% national, 47% urban, 12% rural	

## Section 2. Size of Child Protection Spending

### Objectives of the section

- Present total child protection spending trends over time as well as the overall priority of the sector within the national budget, the main themes that are being supported and the primary financing sources.

### Key considerations

- For guidance on how to estimate total spending on the child protection sector, see steps 3-8 in Part II of this guide.
- All visible spending on child protection services should be summed to give a total value for the child protection sector. Compared to traditional social sectors like health and education, child protection generally accounts for a very small portion of the national budget. Many of the services also tend to be heavily targeted rather than provided to the entire population. However, it is still important to understand the overall level of investments in the child protection sector, their evolution over time and the priority within the national budget, which is the rationale for the overview provided here.
- If one or more major child protection services are supported by off-budget support from donors, it will be important to mention the financial importance in the narrative in this overview section, but then refer to later sections where service-specific details are presented.
- All spending figures should look at the latest five-year period. If Medium Term Expenditure Frameworks (MTEF) estimates are available for the next 2-4 years, also include those, making sure to clearly note where estimates begin.
- Suggested length for this section: 1-2 pages, including any graphics.

### Possible data sources

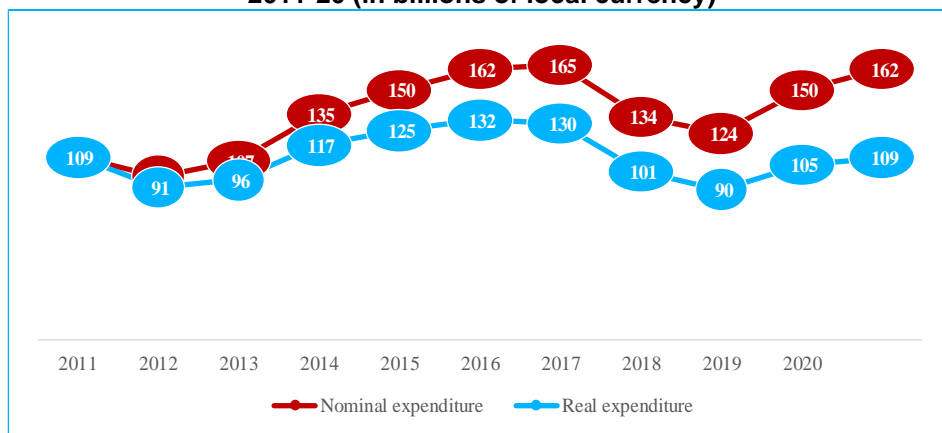
- Draft budget estimates or approved national budget
- MTEF
- Fiscal Strategy Paper
- In-year expenditure reports, annual financial statements, audit reports
- Child protection resource mapping exercises
- Budget statements or speeches

### Content

- **Overall size of spending and changes over time (3-5 years):** Present and discuss the evolution and annual changes in total child protection spending in nominal and real terms (i.e. adjusting for inflation) over time.
- **Per child spending:** Present and discuss the evolution of per child spending on child protection. For all available years, take the total nominal value of child protection spending and divide by the total population under the age of 18.
- **Priority of spending:** Compare government spending on the child protection sector to spending on other major sectors in the national budget. If the proportion of resources going to child protection has been decreasing in recent years, identify the areas that have been receiving greater funding (debt repayment, transport, security, etc.).
- **Takeaways:** Using bullet points, summarize key findings and implications on the most vulnerable children.

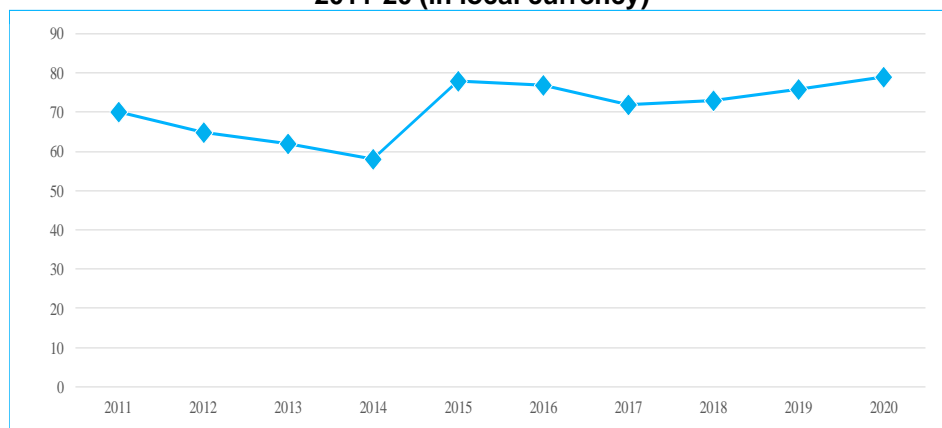
## Examples

**Figure 2. Nominal and real expenditure on all child protection services, 2011-20 (in billions of local currency)**



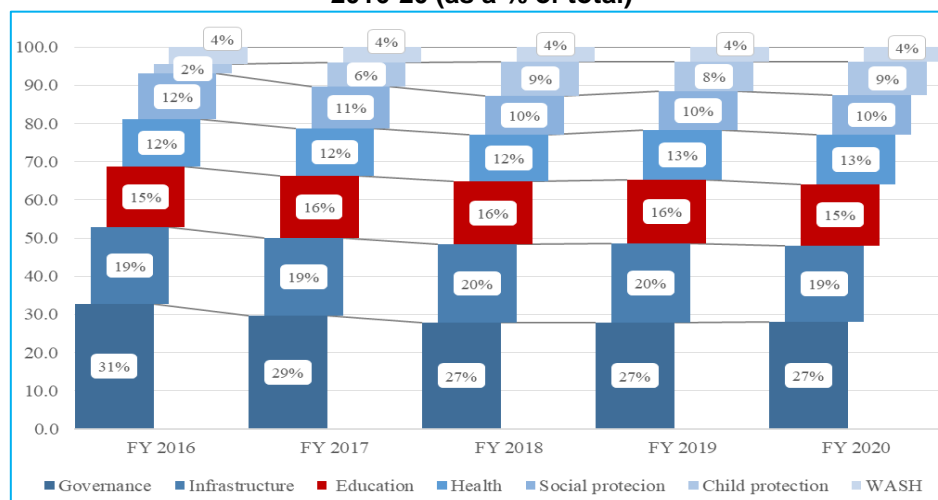
Source: UNICEF based on Government Budget Estimates

**Figure 3. Total expenditure on child protection services on a per child basis, 2011-20 (in local currency)**



Source: UNICEF based on Government Budget Estimates

**Figure 4. Share of government expenditure on child protection by sector, 2016-20 (as a % of total)**



Source: UNICEF based on Government Budget Estimates

## Section 3. Child Protection Spending by Themes

The purpose of this section is to analyze budget allocations to prevent and respond to specific protection risks in your country. As indicated earlier, each country should choose the most relevant themes to focus on. Before delving into the themes, you are encouraged to briefly state why you chose specific issues to be included in this analysis. This section focuses on a few child protection themes (not all!) to illustrate how this part of the child protection budget brief can be developed.

### 3.1 Birth registration

#### Objectives

- Provide an overview of birth registration trends, key plans and implementation arrangements to deliver relevant services to all children, government spending trends and remaining challenges.

#### Key considerations

- Many countries are pushing toward the integration of the birth notification, registration and certification process to improve the percentage of births registered and the percentage of children with a valid birth certificate. Some countries have increased birth registration through data sharing between births, deaths and marriages and the Health Management Information System (HMIS).
- Birth registration is a fundamental right enshrined in both the UN Convention on the Rights of the Child and the African Charter on the Rights and Welfare of the Child. However, birth registration is not always included within nationally defined child protection systems.
- Birth registration may be institutionally separated from other child protection functions. Birth registration functions may come under a department of births, deaths and marriages or the national statistics institute. Birth registration processes may also be devolved to sub-national governments.
- Birth registration intersects with other child protection themes including child exploitation, orphans and vulnerable children and access to government services.
- Suggested length for this section: 1-2 pages, including any graphics.

#### Relevant UNICEF publications

- [Birth Registration in ESAR](#)
- [Birth Registration UNICEF Press Releases](#)

#### Content

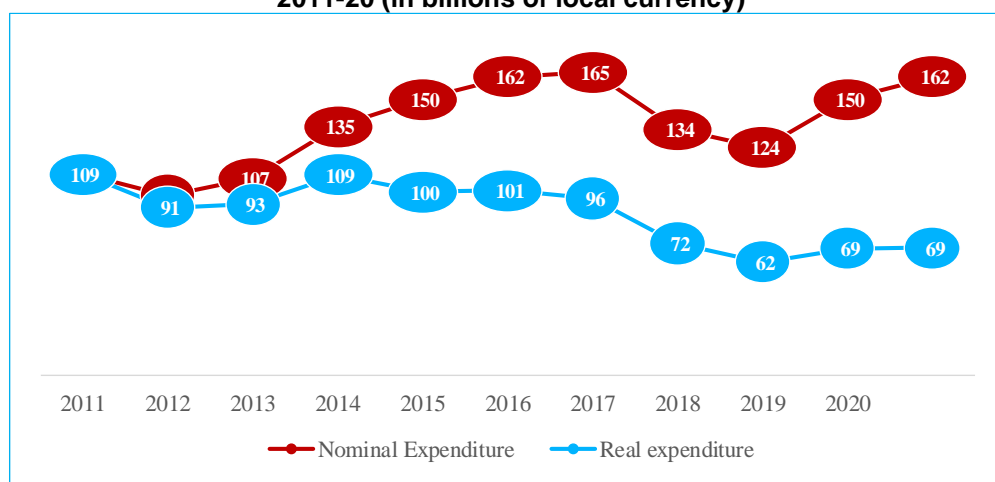
- **The situation:** Provide an overview of the current situation, including progress (or the lack of) over time. Possible indicators to present include the number and incidence of children under-five whose births are registered, including by sex, location and household wealth quintile.
- **Policies and plans:** Provide an overview of relevant policies and plans for birth registration (or, if unavailable, for civil registration and vital statistics), including any ongoing or proposed reforms.
- **Services:** Outline the main services provided by the government alongside the responsible ministries, departments and/or agencies. Also highlight any special ongoing efforts to ensure that the most vulnerable children are issued birth certificates, which could include outreach activities.



- **Spending trends:** Present the total budget for key birth registration services over time in real and nominal terms. Be sure to compare spending alongside the financial needs e.g. based on any costing exercises and/or population growth and price changes. If multiple ministries are involved in delivering series, clearly identify those in the figure. Be sure to comment on the progress made considering the financial commitment and also to highlight any gaps in budgetary information (this can also be a core recommendation, if applicable).
- **Composition of spending:** Present spending by program, purpose or function, institution and economic classification based on data availability.
- **Financing:** Provide an overview of the main sources of funding e.g. government revenue, donors, NGOs, private sector. Wherever possible, list the key donors and programs they support.
- **Policy issues and other structural challenges:** Identify key barriers to improve birth registration rates.
- **Takeaways:** Using bullet points, summarize key findings and implications on birth registration.

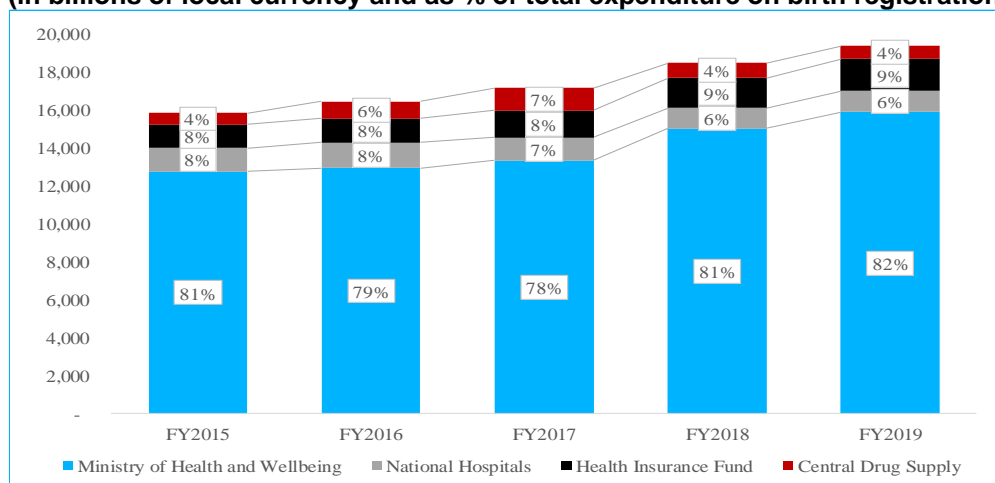
## Examples

**Figure 5. Nominal and real expenditure on birth registration services, 2011-20 (in billions of local currency)**



Source: UNICEF based on Government Budget Estimates

**Figure 6. Expenditure on birth registration by institution, 2015-19 (in billions of local currency and as % of total expenditure on birth registration)**



Source: UNICEF based on Government Budget Estimates

## 3.2 Harmful practices

### Objectives

- Provide an overview of harmful traditional practices, key plans and implementation arrangements to deliver preventive and responsive services, spending trends by the government and other actors and remaining challenges.

### Key considerations

- There are several social and cultural practices which are harmful to children. Common examples include child marriage, female genital mutilation, harmful initiation practices and accusations of witchcraft. The prevalence and incidence of these practices vary from one country to another. It is therefore up to you to decide which specific issues you would like to focus on. If the section is only focusing on one issue, it should be renamed accordingly.
- Through the SDGs, world leaders pledged to “eliminate all harmful practices, such as child, early and forced marriage and female genital mutilations” (Target 5.3).
- Communication, awareness raising, and coordination are the most common activities that governments fund to prevent and respond to harmful traditional practices. In some cases, the government may provide specialized training to referral agencies (such as teachers, health workers, counselors and social welfare workers). The government may also prepare guidance and standard operating procedures to assist front line workers. Although rare, some governments may provide dedicated social welfare workers to assist communities and families in dealing with these issues.
- The Ministry of Gender, Children and Women, Education, Health and/or Traditional Authorities are most likely to be involved in related services.
- If a major barrier is changing existing legislation (e.g. the marriage act) or introducing new legislation (e.g. making female genital mutilation practices illegal), do note that there is usually a five-step process involved: (i) consultation; (ii) drafting; (iii) submission; (iv) approval; and (v) sensitization or roll-out. If this applies to your context, it is good to mention the current stage and strategy for moving forward.
- Several bilateral and multilateral donors as well as United Nations Agencies and NGOs have supported programs and interventions to end child marriage (ECM) from which we can get information on ECM related expenditures. It is important to highlight the geographical scope, size and sectoral focus of their work.
- Suggested length for this section: 1-2 pages, including any graphics.

### Relevant UNICEF publications

- [Harmful Traditional Practices and Children](#)
- [Communities Working to End Harmful Traditional Practices](#)
- [Harmful Traditional Practices - Innocenti Research](#)
- [Harmful Traditional Practices UN Resolution Factsheet](#)
- [Girls not Brides](#)
- [Child Marriage Data](#)

### Content

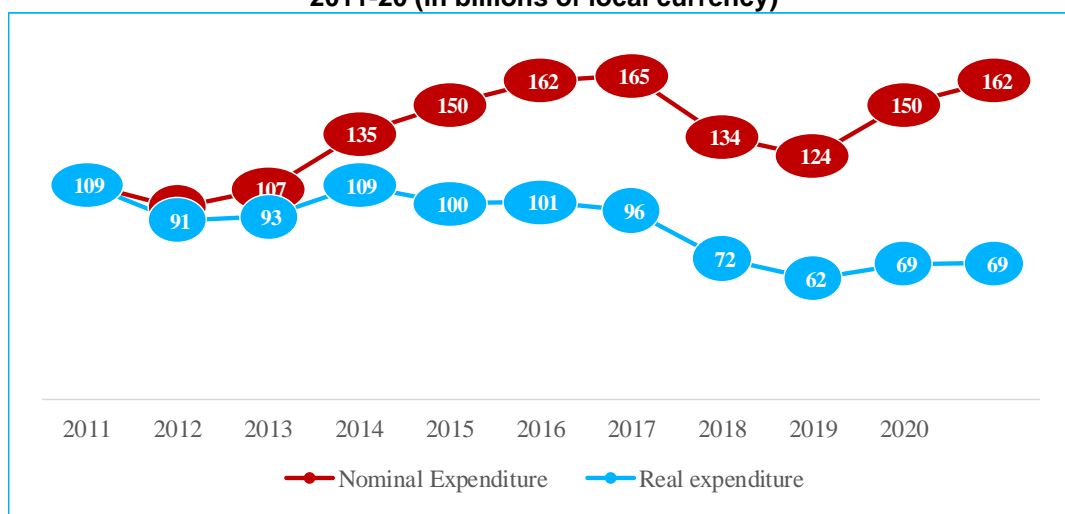
- **The situation:** Provide an overview of the current situation, including progress (or the lack of) over time. Possible indicators to present include the number and incidence of child marriages, teenage pregnancies, female genital mutilation, etc.

or the average age of sexual initiation, community attitudes toward female genital mutilation, number of cases of violence against persons with albinism, etc.

- **Policies, plans and procedures:** Provide an overview of the legislation and strategic plans to address harmful traditional practices, including any proposed reforms. Be sure to describe the aim (e.g. is the aim of the national strategy to end child marriage to keep girls in school, improve their health, prevent teenage pregnancy?). Also describe referral guidelines, and comment on their implementation.
- **Services:** Outline the main services provided by the government (noting the responsible ministries, departments and/or agencies) and NGOs (noting where donor support is provided, e.g. from PEPFAR, UNFPA-UNICEF Global Programme to End Child Marriage and UNFPA-UNICEF Joint Programme on Female Genital Mutilation Elimination). Ensure adequate water supply, particularly in urban areas
- **Spending trends:** Present the total budget for key services to prevent and respond to harmful traditional practices over time in real and nominal terms. Where possible, include and compare budget information for government, donors and NGOs, noting the geographical areas and sectors where large programs are not represented. Be sure to compare spending alongside the financial needs e.g. based on any costing exercises, rising incidence of practices and/or price changes. If multiple ministries and NGOs are involved in providing services, clearly identify those in the figure. If more than one practice is being described, develop separate figures (e.g. one for child marriage and one for female genital mutilation). Be sure to comment on recent progress achieved and what can be attributed to the efforts of the government or other actors. Also highlight any gaps in budgetary information, which can serve as a core recommendation, if applicable.
- **Composition of spending:** Present spending by program, purpose or function, institution and economic classification based on data availability.
- **Financing:** Provide an overview of the main sources of funding e.g. government revenue, donors, NGOs, private sector. Wherever possible, list the key donors and programs they support.
- **Policy issues and other structural challenges:** Where possible, identify key factors that perpetuate harmful traditional practices and impede better progress, which could include lack of legislation or strategic frameworks, financial issues (unfunded plans, limited number of qualified social workers or operational resources, etc.) and non-financial issues (e.g. broader cultural norms, religion/ethnicity, family income, location).
- **Takeaways:** Using bullet points, summarize key findings and implications on children affected by harmful practices.

## Example:

Figure 7. Nominal and real expenditure on services to prevent child marriage, 2011-20 (in billions of local currency)



Source: UNICEF based on Government Budget Estimates

### 3.3 Violence against children (physical, sexual, psychological)

#### Objectives

- Provide an overview of the main types of violence that affect children, key plans and implementation arrangements to deliver preventive and responsive services to all children, spending trends by the government and other actors, and remaining challenges.

#### Key considerations

- Many countries have made significant strides and progress in combating violence against children.
- Violence against children is a major threat to child-wellbeing and to global development. Majority of children across the world face different forms of violence every year, many of them subjected to violent discipline in their homes by parents. The statistics are staggering, and the suffering of boys and girls seems endless.
- For this reason, through the Sustainable Development Goals (SDG), world leaders pledged to “end abuse, exploitation, trafficking and all forms of violence against and torture of children” (SDG 16.2).
- Violence against children come in various forms. It is important that you highlight which form of violence the budget analysis will focus on.
- It may be helpful to deal with prevention efforts and the provision of services for victims separately.
- Given that counseling and the provision of services for child victims are provided by social welfare workers, it will be important to understand the size and training of the workforce as well as how this compares to the size of the problem in country.
- Many governments in the region have focused on publishing and disseminating guidelines, such as for teachers in administering discipline in school. Be sure to investigate progress in rolling out or streamlining guidelines into regular training.
- Suggested length for this section: 1-2 pages, including any graphics.

## Relevant UNICEF publications

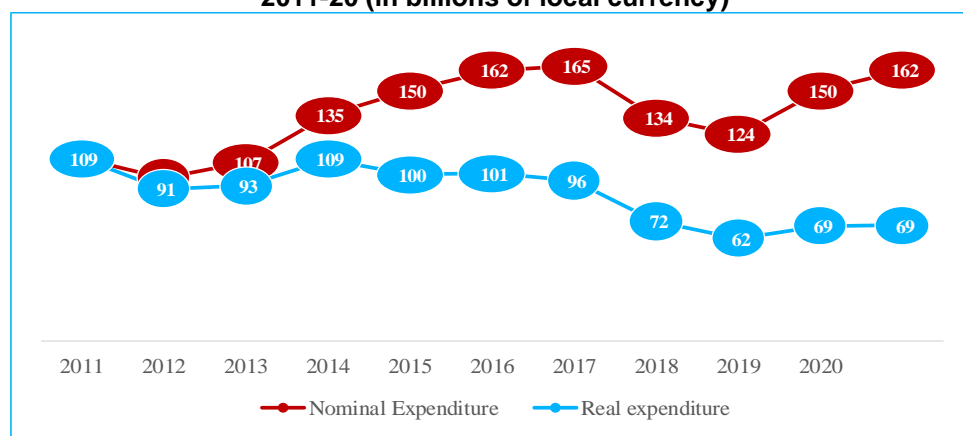
- [The Right of the Child to Freedom from all Forms of Violence](#)
- [Violence Against Children UNICEF Data and Publications](#)
- [Violence Against Children UNICEF Publication Centre](#)
- [Measuring Violence Against Children](#)
- [Child Protection from Violence Exploitation and Abuse](#)

## Content

- **The situation:** Provide an overview of the current situation, including progress (or the lack of) over time. Possible indicators to present include the number and incidence of children who have experienced sexual violence, violent discipline from caregivers and/or bullying, etc.
- **Policies, plans and procedures:** Highlight legislation and strategic plans that guide services to prevent physical, sexual and psychological abuse or neglect of children as well as to support victims. Do note if there is nothing in place, which can serve as a powerful recommendation. Also describe referral guidelines, and comment on their implementation.
- **Services:** Outline the main services provided by the government (noting the responsible ministries, departments and/or agencies) and NGOs (noting where donor support is provided, e.g. from PEPFAR, the EU Spotlight Initiative or the Global Fund to End Violence Against Children).
- **Spending trends:** Present the total budget for key services to prevent and respond to violence against children over time in real and nominal terms. Where possible, include and compare budget information for government, donors and NGOs, noting where large programs are not represented. Be sure to compare spending alongside the financial needs e.g. based on any costing exercises, rising incidence of violent practices, price changes, and/or the size and quality of the workforce vis-à-vis the problem. If multiple ministries and NGOs are involved in providing services, clearly identify those in the figure. Be sure to comment on recent progress achieved and what can be attributed to the efforts of the government or other actors. Also highlight any gaps in budgetary information, which can serve as a core recommendation, if applicable.
- **Composition of spending:** Present spending by program, purpose or function, institution and economic classification based on data availability.
- **Financing:** Provide an overview of the main sources of funding e.g. government revenue, donors, NGOs, private sector. Wherever possible, list the key donors and programs they support.
- **Policy issues and other structural challenges:** Where possible, identify key factors that perpetuate violence against children and impede better progress, which could include lack of legislation or strategic frameworks, financial issues (unfunded plans, limited number of qualified social workers or operational resources, etc.) and non-financial issues (e.g. broader cultural norms, religion/ethnicity, family income, location).
- **Takeaways:** Using bullet points, summarize key findings and implications on children at risk of violence.

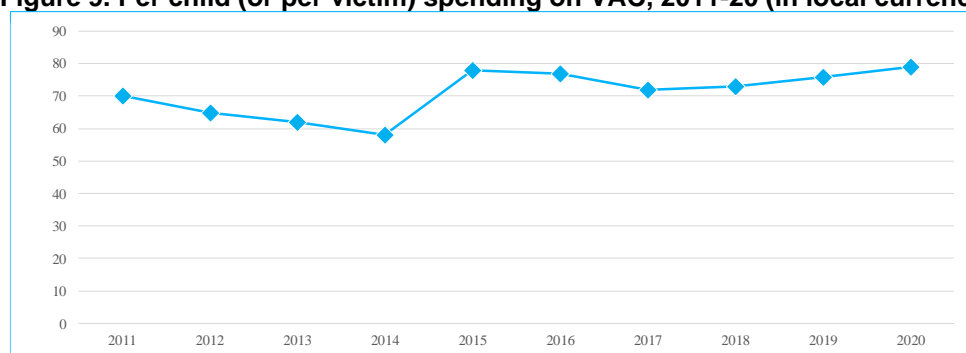
## Examples:

**Figure 8. Nominal and real expenditure on services to prevent and respond to VAC, 2011-20 (in billions of local currency)**



Source: UNICEF based on Government Budget Estimates

**Figure 9. Per child (or per victim) spending on VAC, 2011-20 (in local currency)**



Source: UNICEF based on Government Budget Estimates

## 3.4 Orphans and vulnerable children

### Objectives

- Provide an overview of orphans and other vulnerable children in need of alternative care, key plans and implementation arrangements to deliver preventative and responsive services to children, spending trends by the government and other actors, and remaining challenges including issues related to social protection and alternative care arrangements.

### Key considerations

- Most countries have an official policy in line with the CRC to assist vulnerable children, especially those without appropriate parental care. Among other strategies, governments support adoption, foster care and residential care (being the very last resort). Many countries also have orphan care policies and strategies on alternative care arrangements.
- Make decisions on which category of vulnerable children the analysis focus on.
- Refer to government's definition of vulnerability and how each category is defined.
- Take note that there are normally minimum standards of care for each category of children. Check if there are periodic assessments of quality of services and if reports are publicly available.
- Orphan care support is commonly included in social protection strategies.

- Are there instances of children who are in the care of the state being housed in remand homes or rehabilitation facilities rather than children's homes?
- Is there a national referral mechanism in place? Have all relevant staff been trained? Have guidelines been incorporated into standard training?
- How visible is the funding for children's homes, reintegration and referral? If these budgets are not visible, how can this information be made publicly available?
- Suggested length for this section: 1-2 pages, including any graphics.

### Relevant UNICEF publications

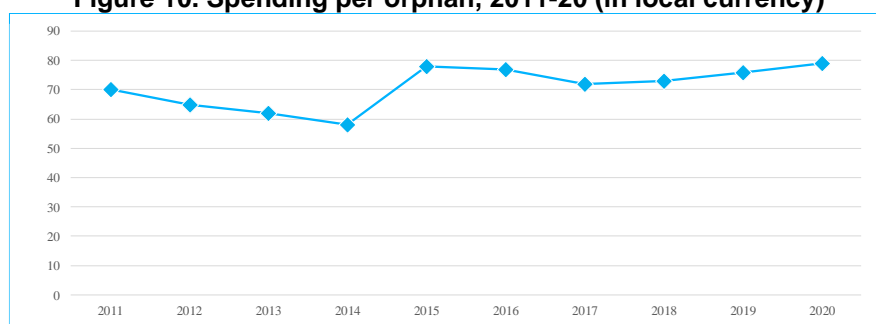
- [UNICEF Orphans Introduction](#)

### Content

- **The situation:** Provide an overview of the current situation, including progress (or the lack of) over time. Possible indicators to present include the number and incidence of children who are orphans, percentage of children in care with valid paperwork to enable adoption, adoption and foster care rates, number of children rehabilitated or placed in family or community care, percentage of state homes meeting minimum standards, etc.
- **Policies, plans and procedures:** Introduce the legislation and strategic plans that guide services for orphans and vulnerable children. Do note if there is nothing in place, which can serve as a powerful recommendation. Also summarize regulations, such as minimum standards of care for children in the protection of the state, and referral guidelines, and comment on their implementation.
- **Services:** Outline the main services provided by the government (noting the responsible ministries, departments and/or agencies) and NGOs that are involved in caring for orphans and vulnerable children, including referrals. Identify the responsibilities of the central government and those that have been delegated to sub-national governments and NGOs.
- **Spending trends:** Present the total budget for services that support orphans and vulnerable children. Where possible, include and compare budget information for government, donors and NGOs, noting where large programs are not represented. How much funding is the government putting toward each child in a state-run facility? And how much funding is available for referrals and reintegration on a per child basis? Be sure to compare spending alongside the financial needs e.g. based on any costing exercises, rising numbers of orphans, price changes or by comparing the number of children in state care alongside the number of inspections required (number of homes). If multiple ministries and NGOs are involved in providing services, clearly identify those in the figure. Be sure to comment on recent progress achieved and what can be attributed to the efforts of the government or other actors. Also highlight any gaps in budgetary information, which can serve as a core recommendation, if applicable.
- **Composition of spending:** Present spending by program, purpose or function, institution and economic classification based on data availability.
- **Financing:** Provide an overview of the main sources of funding e.g. government revenue, donors, NGOs, private sector. Wherever possible, list the key donors and programs they support.
- **Policy issues and other structural challenges:** Where possible, identify key factors that lead to large numbers of orphans and vulnerable children without care or remaining in the care of state institutions and/or the low quality of institutions.
- **Takeaways:** Using bullet points, summarize key findings and implications on the most vulnerable children.

## Example:

**Figure 10. Spending per orphan, 2011-20 (in local currency)**



Source: UNICEF based on Government Budget Estimates

### 3.5 Children on the move (internally displaced, refugees, trafficked, etc.)

#### Objectives

- Provide an overview of children on the move, including internally displaced children, asylum seekers or refugees and those trafficked, as well as children migrating for any other reason, the key plans and implementation arrangements to deliver preventative and responsive services to them, spending trends by the government and other actors, and remaining challenges.

#### Key considerations

- Children move for a variety of reasons, voluntarily or involuntarily, within or between countries, with or without their parents/primary caregivers. In the process, they are exposed to various forms of violence and abuse and need to be protected.
- Map out the patterns and underlying drivers of movement of children. Underlying drivers may include war, floods, droughts, pursuits of livelihoods and trafficking.
- Most governments have legislation on child migration, trafficking and refugees. Check if these are aligned to international instruments.
- Depending on causes of movement, some children may first come in contact with police, immigration or prison officers. Coordination between these agencies is very important. Agency heads must be made aware of trends, any changes in standards of care and coordination of budgets and reporting.
- Child refugees may not be considered in the national child protection system, yet they have the same, if not greater needs than the rest of the population. Thus, check if child refugees have access to the same services as other children, including birth registration, health, education, counselling and protection and what are the challenges they face?
- Donors and NGOs may take on most of the responsibility for caring for refugee children. It is important to quantify their contributions and compare with what is coming from the government.
- Suggested length for this section: 1-2 pages, including any graphics.

#### Relevant UNICEF publications

- [Children on the Move: Key Figures and Data](#)
- [Improving Data for Better Protection of Children on the Move](#)
- [UNICEF Innocenti Research Links](#)
- [Joint Call to Action for Better Data](#)
- [UNICEF Child Trafficking Articles](#)

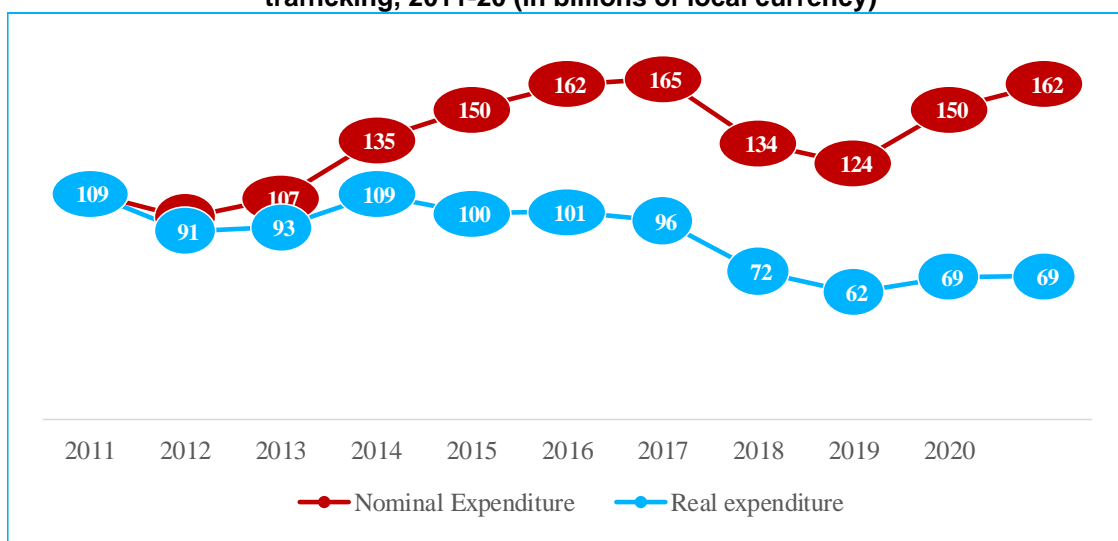


## Content

- **The situation:** Provide an overview of the current situation of children on the move. Possible indicators to present include the number and incidence of child refugees, child refugees attending school and victims of child trafficking that are repatriated as well as the number of social workers per child refugees and the percentage of immigration officials trained in identifying and assisting victims of child trafficking.
- **Policies, plans and procedures:** Give an overview of the legislation and strategic plans that guide services for children on the move.
- **Services:** Outline the main services provided by the government (noting the responsible ministries, departments and/or agencies) and NGOs that are involved in caring for children on the move. Be sure to note who is responsible for strategic planning, regulation and referral (department of immigration, the police, commissioner for refugees and prisons, etc.). Also identify the responsibilities of the central government and those that have been delegated to sub-national governments and NGOs.
- **Spending trends:** Present the total budget for services that support children on the move. Where possible, include and compare budget information for government, donors and NGOs, noting where large programs are not represented. Be sure to compare spending alongside the financial needs e.g. based on any costing exercises, rising numbers of child refugees or trafficking victims, price changes or by comparing the number of children on the move to social workers, cost per victim of child trafficking identified or cost of assistance to each unaccompanied minor. How much funding is the government putting toward each child refugee? How much funding is being provided for referrals and assessment? If multiple ministries and NGOs are involved in providing services, clearly identify those in the figure. Also highlight any gaps in budgetary information, which can serve as a core recommendation, if applicable.
- **Financing:** Provide an overview of the main sources of funding e.g. government revenue, donors, NGOs, private sector. Wherever possible, list the key donors and programs they support.
- **Policy issues and other structural challenges:** Where possible, identify key factors that lead to large numbers of children on the move that experience violations to their rights, such as the link between lack of funding and the number of refugee children out of school or the inadequacy of housing facilities for identified victims of child smuggling.
- **Takeaways:** Using bullet points, summarize key findings and implications on protection of children on the move.

## Example:

Figure 11. Nominal and real expenditure on services to prevent and respond to child trafficking, 2011-20 (in billions of local currency)



Source: UNICEF based on Government Budget Estimates

## 3.6 Drug and substance abuse

### Objectives

- Provide an overview of drug and substance abuse by children in your country, the key plans and implementation arrangements, spending trends by the government and other actors, and remaining challenges.

### Key considerations

- Drug and substance abuse is a major problem affecting children and young people in many countries across the world. Governments have therefore put in place various strategies to respond to this challenge, including policing usage of drugs and rehabilitation of those affected. Policing and rehabilitation efforts may be hampered if these substances are not classified or controlled under the country's drug schedule. However, some countries have modernized legislation to enable policing of drug usage.
- The protection of children from harmful drugs is a requirement of the CRC of which almost all ESAR governments have signed.
- Countries are beginning to recognize the importance of separating policing functions from rehabilitation functions. Housing drug prevention and rehabilitation efforts under law enforcement divisions may deter families and individuals in need of assistance from accessing services.
- Although drug rehabilitation has been shown to be a very cost-effective health intervention, very few countries in the region have specialized facilities for the general population let alone for children.
- Suggested length for this section: 1-2 pages, including any graphics.

### Relevant UNICEF Publications

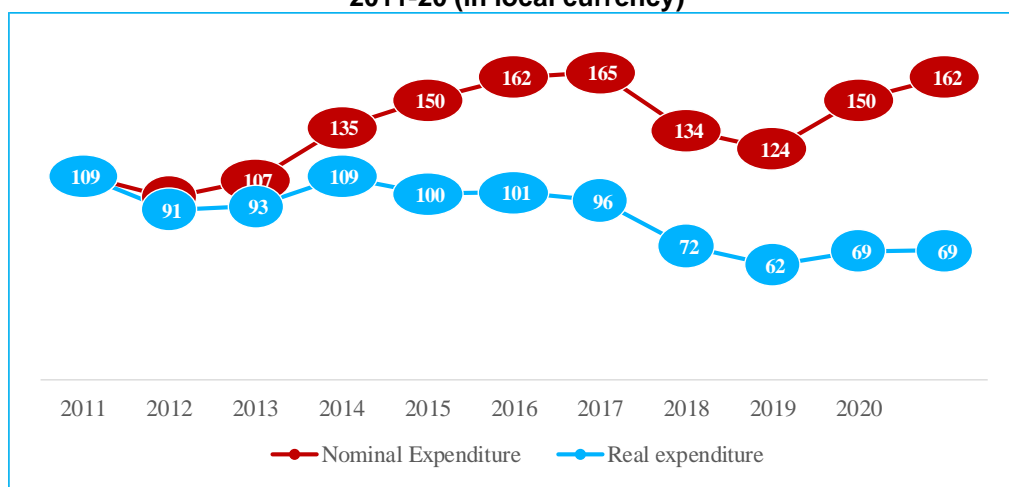
- Toolkit on [Diversion and Alternatives to Detention](#)

## Content

- **The situation:** Provide an overview of the situation of drug and substance abuse among children, including progress (or the lack of) over time. Possible indicators to present include the number and incidence of children with drugs and substance abuse problems provided with rehabilitation services or the number of available beds at dedicated rehabilitation facilities.
- **Policies, plans and procedures:** Provide an overview of the legislation and strategic plans that guide services for protecting children from harmful drugs and substances.
- **Services:** Outline the main services provided by the government (noting the responsible ministries, departments and/or agencies) and NGOs that are involved in protecting children from harmful drugs and substance abuse, including referrals. Identify the responsibilities of the central government and those that have been delegated to sub-national governments and NGOs.
- **Spending trends:** Present the total budget for services that protect children from harmful drugs. Where possible, include and compare budget information for government, donors and NGOs, noting where large programs are not represented. Where possible, detail discrete funding for drug prevention, rehabilitation and enforcement efforts. If any activities or budget lines relate directly to protecting children from harmful drugs, be sure to mention these. If drug counselling services exist, investigate whether service records are disaggregated by age and gender. Be sure to compare spending alongside the financial needs e.g. based on any costing exercises, rising numbers of substance abuse cases among children and price changes or by looking at cost per child rehabilitated or cost per prevention effort. If multiple ministries and NGOs are involved in providing services, clearly identify those in the figure. Be sure to comment on recent progress achieved and what can be attributed to the efforts of the government or other actors. Also highlight any gaps in budgetary information, which can serve as a core recommendation, if applicable.
- **Composition of spending:** Present spending by program, purpose or function, institution and economic classification based on data availability.
- **Financing:** Provide an overview of the main sources of funding e.g. government revenue, donors, NGOs, private sector. Wherever possible, list the key donors and programs they support.
- **Policy issues and other structural challenges:** Where possible, identify key financial and non-financial factors that contribute to the high incidence of substance abuse among children and/or low rehabilitation rates.
- **Takeaways:** Using bullet points, summarize key findings and implications on children at risk or affected by drug and substance abuse.

## Example:

Figure 12. Nominal and real expenditure on services to rehabilitate child addicts, 2011-20 (in local currency)



Source: UNICEF based on Government Budget Estimates

## 3.7 Child labor

### Objectives

- Provide an overview of the child labor situation, the key plans and implementation arrangements, spending trends by the government and remaining challenges.

### Key considerations

- Child labor deprives children of their childhood, potential dignity and is harmful to physical and mental development. Child labor refers to work that is mentally, physically and socially harmful to children. Among other effects, child labor interferes with children's ability to attend regular school.
- The issue of child labor is guided by three main international conventions: the International Labor Organization (ILO) Convention No. 138 concerning minimum age for admission to employment and Recommendation No. 146 (1973); ILO Convention No. 182 concerning the prohibition and immediate action for the elimination of the worst forms of child labor and Recommendation No. 190 (1999); and the United Nations Convention on the Rights of the Child. These conventions frame the concept of child labor and form the basis for child labor legislation enacted by countries that are signatories.
- Convention No. 182 of the ILO defines the worst forms of child labor as slavery, debt bondage, prostitution, pornography, forced recruitment of children for use in armed conflict, use of children in drug trafficking and other illicit activities, and all other work harmful or hazardous to the health, safety or morals of girls and boys under 18 years of age.
- Child labor is outlawed in national laws but its definitions and cut off points vary from one country to another. It is also important to understand how child labor manifest in your country.
- In line with child rights and business principles, private sector should contribute to the elimination of child labor, including in all business activities and business relationships.
- Suggested length for this section: 1-2 pages, including any graphics.

## Relevant UN Publications

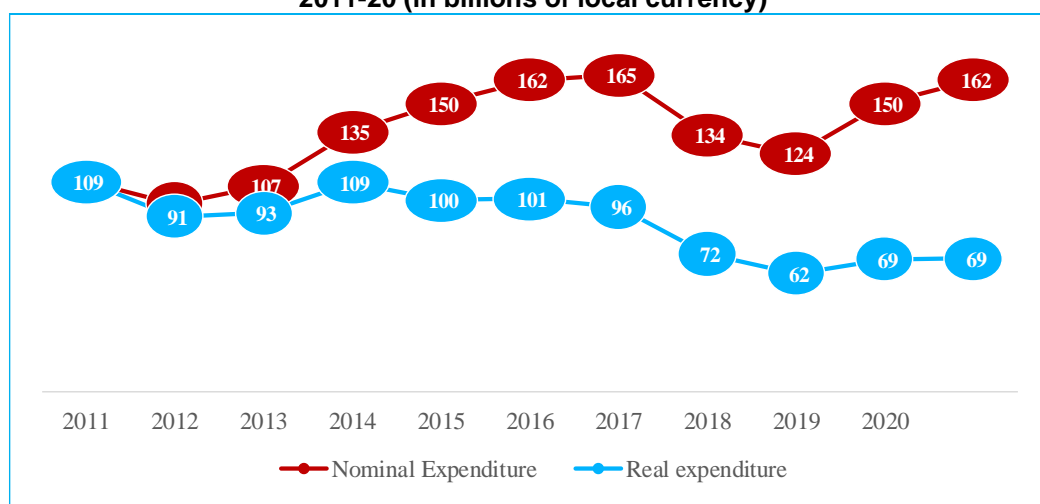
- The [Children's Rights and Business Principles](#)
- ILO [Convention No. 182](#) on the worst forms of child labor
- UNICEF [Child Labor](#) data and statistics

## Content

- **The situation:** Provide an overview of the child labor situation. Possible indicators to present include the number and incidence of children involved in harmful work.
- **Policies, plans and procedures:** Provide an overview of the legislation and strategic plans that guide services for protecting children from child labor.
- **Services:** Outline the main services provided by the government (noting the responsible ministries, departments and/or agencies) and NGOs that are involved in fighting child labor.
- **Spending trends:** Present the total budget for services and programs to ensure no child is involved in child labor. Where possible, include and compare budget information for government, donors and NGOs, noting where large programs are not represented. Be sure to comment on recent progress achieved and what can be attributed to the efforts of the government or other actors. Also highlight any gaps in budgetary information, which can serve as a core recommendation, if applicable.
- **Composition of spending:** Present spending by program, purpose or function, institution and economic classification based on data availability.
- **Financing:** Provide an overview of the main sources of funding e.g. government revenue, donors, NGOs, private sector. Wherever possible, list the key donors and programs they support.
- **Policy issues and other structural challenges:** Where possible, identify key financial and non-financial factors that contribute to the high incidence of child labor among children.
- **Takeaways:** Using bullet points, summarize key findings and implications of spending trends on the child labor situation.

## Example:

Figure 13. Nominal and real expenditure on services to prevent and respond to child labor, 2011-20 (in billions of local currency)



Source: UNICEF based on Government Budget Estimates

## Section 4. Budget Credibility and Execution

### Objectives of the section

- Evaluate the credibility of the child protection budget (i.e. the relationship between budget allocations and actual expenditures) and the capacity of implementing agencies to spend available funds as intended and as efficiently and transparently as possible.

### Key considerations

- This section is optional and should only be developed if you can acquire detailed information on budget implementation for specific child protection programs.
- At a minimum, this section should provide comparisons between the approved budget and budget outturns. You are encouraged to analyze mid-year, in-year and annual expenditure reports to assess variances between planned and executed child protection budgets.
- If data allow, compare the funding released by the Ministry of Finance or Treasury to the funding utilized by the different ministries that deliver child protection services.
- Budget credibility refers to the ability of the government to execute the budget as planned. This can be measured by the deviation between planned and actual spending – in other words, the difference between budget allocations to child protection programs (or planned spending), which are approved at the start of the fiscal year, and actual expenditure, which is the total amount spent at the end of the fiscal year.
- Budget execution refers to the implementation of the disbursed budget. This is measured by the difference between the total amount of funds released by the Ministry of Finance or Treasury to those ministries that are responsible for delivering child protection services and the total amount of funds that are spent by those ministries at the end of the fiscal year.
- Budget execution is a key component of budget credibility since unspent funds will affect actual expenditure.
- Budget execution involves release of funds, recording transactions, operating budget controls, monitoring budget implementation (including any necessary remedial actions), and systems to pay wages, manage contracts, measure performance, supervise, etc. It is often divided into five steps: (i) commitment; (ii) verification; (iii) payment order; (iv) cash payment; and (v) accounts. Some of the signs that indicate budget execution challenges include large variations in planned versus revised and actual expenditures, late release of funding, adjustments in policies, low absorption capacity and fraud.
- In practice, budgets are rarely implemented exactly as approved. This can be for legitimate reasons, such as adjustments in policies in response to changes in economic conditions, or for systematic issues, like mismanagement, poor planning, unauthorized expenditures, low absorption capacity, fraud, delayed disbursements, etc. This section should aim to identify some of the key issues.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

### Possible data sources

- National in-year and end-year financial reports
- Audit reports
- Mid-year budget statements
- Sector performance/evaluation reports

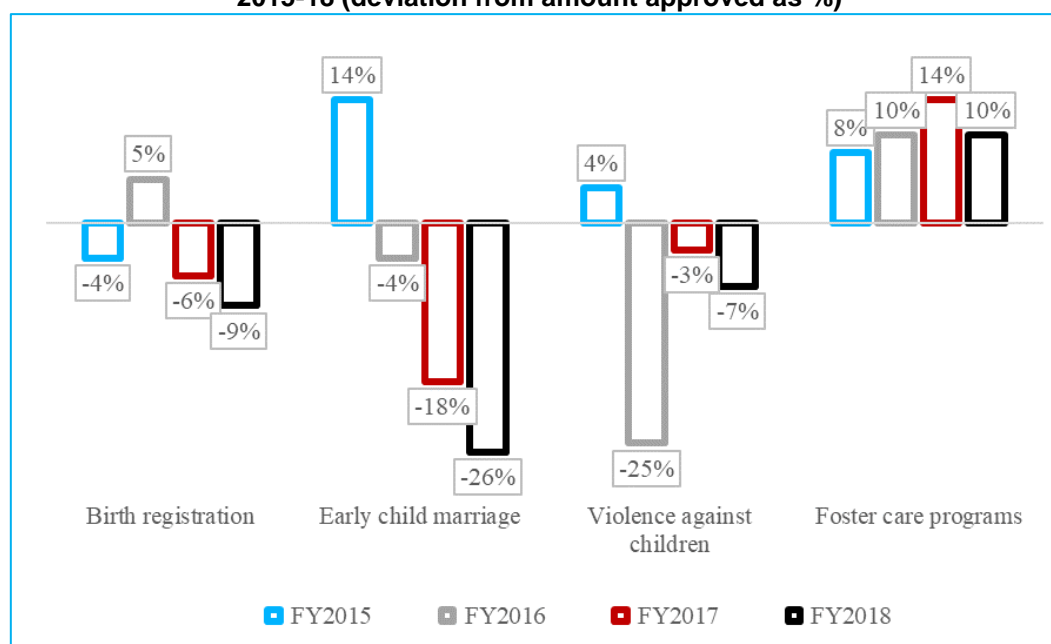
- Public Expenditure Reviews (PERs)
- Public Expenditure Tracking Surveys (PETS)
- Public Expenditure and Financial Accountability (PEFA) Assessments

## Content

- **Budget credibility:** Describe any major variations between planned and actual spending on child protection budgets and how this may have changed over time.
- **Budget execution:** If data allows, compare the funding released by the Ministry of Finance or Treasury to the funding utilized by the different ministries that deliver child protection services.
- **Challenges:** Identify any underlying causes of poor budget credibility and execution, including systemic problems and sector-specific issues. Also check if there are programs that face persistent in-year budget cuts.
- **Takeaways:** Using bullet points, summarize key findings and the implications on protecting all children.

## Example:

Figure 14. Budget credibility rates of select child protection programs, 2015-18 (deviation from amount approved as %)



Source: UNICEF based on Government Budget Estimates

## Section 5. Financing Child Protection Services

### Objectives of the section

- Describe the main funding sources for child protection programs and identify potential vulnerabilities as well as opportunities for sustaining investments.

### Key considerations

- This section should present the aggregated picture of overall financing of child protection programs.
- Child protection programs can be financed through a mix of government revenue (national and local), donor funds, NGO funding, private sector contributions, etc.
- If there is significant donor support that is not recorded on budget (i.e. it is channeled directly through a parallel service delivery system), this should be considered as a key recommendation in the budget brief.
- Some countries periodically conduct child protection resource mappings, which can be useful sources of data on child protection financing.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

### Possible data sources

- National budget
- Sector performance reports
- Child protection resource mapping reports
- National aid portals
- Donor reports
- OECD-DAC portal

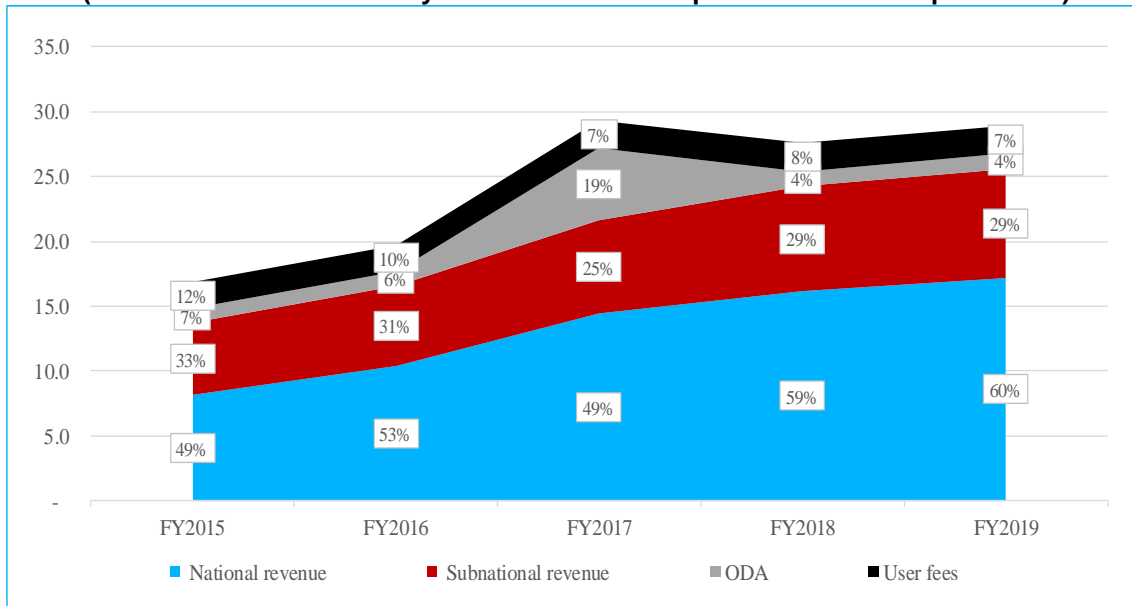
### Content

- **Financing overview:** Summarize the main funding sources, including from government, donors, NGOs, faith-based organizations, communities, private sector, etc. Indicate the amount of funding and changes over time. Also describe if there are any specific financing mechanisms, such as dedicated trust funds, pooling mechanisms, cost-sharing arrangements and sector wide approaches.
- **Key donors:** Wherever possible, list the key donors and the major programs they support, including any agreements or conditions that govern funding. Also report whether donor support is recorded in government budgets (on-budget support) or not (off-budget support) and if there is a mechanism for tracking the flow of external resources to child protection services.
- **Additional financing options:** Highlight options for the government to expand fiscal space to increase spending on the child protection system.
- **Takeaways:** Using bullet points, summarize key findings and the implications on protecting all children.



## Example

**Figure 15. Sources of financing for child protection, 2015-19**  
 (in billions of local currency and as % of total expenditure on child protection)



Source: UNICEF, based on Government Budget Estimates

## Section 6. Decentralization of Child Protection Budgets

### Objectives of the section

- Describe how fiscal decentralization has contributed to or undermined public spending on child protection across different geographical units of the country.

### Key considerations

- This section is optional and should only be developed if a considerable number of child protection services are devolved/ decentralized. The section will also depend on availability of information. Decentralization refers to the transfer of responsibility and authority for planning, management, fundraising, resource allocation and other functions from a central government and its agencies to: (i) levels of local government; (ii) semi-autonomous public authorities or corporations; (iii) nongovernmental and voluntary organizations; and/or (iv) field units of central government ministries or agencies.
- Devolved child protection functions are usually spelt out in national constitutions. It is therefore important for you to provide a legislative review of child protection responsibilities by level of governance.
- Decentralized funding can be distributed to sub-national entities directly from the Ministry of Finance or Treasury or be channeled through a central institution – e.g. Ministry of Decentralization, Ministry of Territorial Administration, Ministry of Interior, Local Government Finance Agency, Grants Commission – which will also establish reporting and accounting practices. The national institution responsible for sub-national financing is likely to have the latest and most detailed information on budgets and performance indicators.
- The primary structures used to finance sub-national governments – grants and formulas – need constant monitoring and revision to ensure that they are equitable and efficient.
- Connecting sub-national governments to the national integrated financial management information system (IFMIS) can significantly boost transparency and accountability.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

### Content

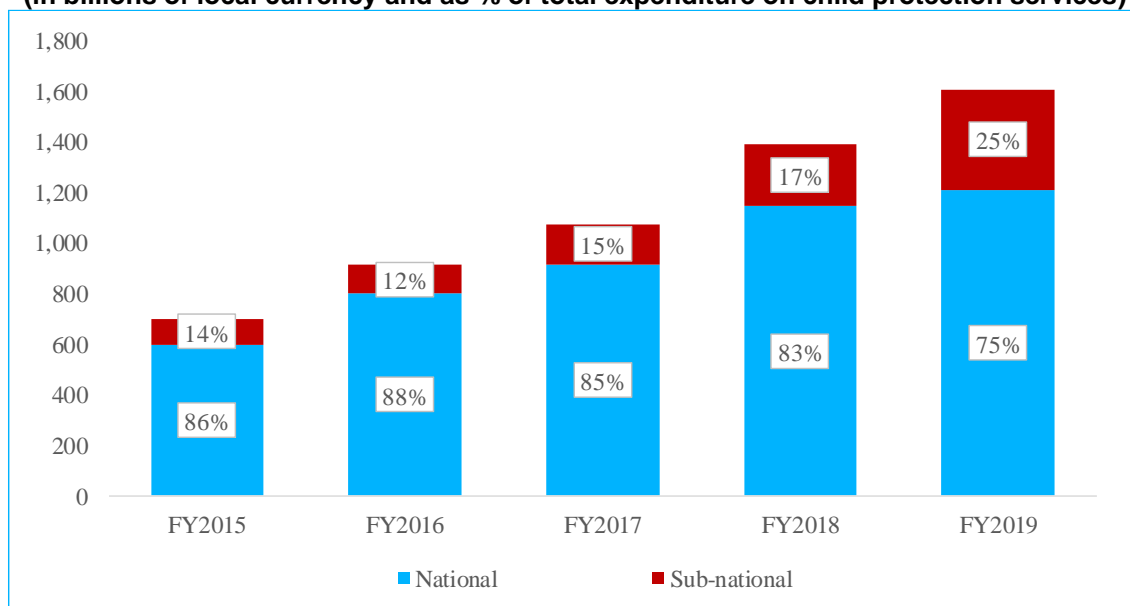
- **Decentralization context:** Discuss the child protection functions that have been devolved/ decentralized and the degree to which the budget has been accordingly decentralized.
- **Sub-national funding guidelines:** Describe how funding is distributed to different regions (through a formula, grants or a combination of both) and the implications of this on the equity of spending.
- **Sub-national spending trends:** Explore trends in child protection spending by existing sub-national entities and the composition of budgets – e.g. by comparing the % of total budget spent on child protection. Depending on data availability, you could also include analysis of regional spending disparities here. For example, are there regions where there is a higher concentration of NGOs and donors than others?
- **Takeaways:** Using bullet points, summarize key findings and the implications on protecting all children.

### Possible data sources

- Child protection resource mapping reports
- Decentralization policy or plan
- Financial transfers to sub-national governments
- Consolidated sub-national budgets

### Example

**Figure 16. Composition of child protection spending by administrative levels, 2015-19 (in billions of local currency and as % of total expenditure on child protection services)**



Source: UNICEF based on Government Budget Estimates

## Section 7. Policy and Other Structural Issues

### Objectives of the section

- This optional section provides a space to highlight any other important issues and reforms that impact on child protection spending that have not been discussed appropriately in earlier sections.

### Key considerations

- Policy, administrative, legislative and institutional changes can have far reaching impacts on the delivery of child protection services.
- Policy and institutional changes also have budget implications. It is therefore important to keep track of such changes and to critically assess their likely impacts on the creation of a sustainable protective environment for all children especially the most vulnerable groups.
- New policies might be pursued without increasing the sector budget. In fact, there is often a lack of coherence between child protection policy and plans and budget allocation. This section should therefore highlight the link between child protection planning and budgeting.
- This section can also be used to highlight pertinent research that can help make the case for increasing budget allocations to child protection, such as costing exercises or a cost of inaction of study, or improving the use of existing budgets, such as through poorly designed targeting policies.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

### Possible data sources

- Sector performance reports
- Child protection evaluations
- Policy and legislative reviews
- SDG Progress Reports
- Interviews with key informants

### Content

- **Policy issues:** Highlight any policy and legislative gaps for effective child protection.
- **Data and research gaps:** Discuss any major evidence pieces that may be hindering more effective child protection services.
- **Coordination challenges:** Describe issues that impede effective coordination of financing and spending processes. Refer to the effective workings of a child protection system.
- **Changing landscape:** Point to the implications of new benchmarks or standards (could be national or international) or the new economic and political developments that could impact child protection services.
- **Takeaways:** Using bullet points, summarize key findings and the implications on protecting all children.

## ANNEX. SAMPLE BUDGET BRIEF OUTLINE

### **Key Messages and Recommendations**

- List in order of priority

### **Section 1. Child Protection Overview**

- Child protection definition
- Main documents and targets
- Thematic mapping
- Coordination, harmonization and alignment of plans and interventions
- Child protection situation
- Takeaways

### **Section 2. Size of Child Protection Spending**

- Overall size of spending and changes
- Per child spending
- Priority of spending
- Composition of spending by themes
- Takeaways

### **Section 3. Child Protection Spending by Themes**

- Theme 1: Situation, policies and plans, services, spending trends, financing, challenges
- Theme 2: Situation, policies and plans, services, spending trends, financing, challenges
- Theme 3: Situation, policies and plans, services, spending trends, financing, challenges
- etc.

### **Section 4. Budget Credibility and Execution**

- Budget credibility
- Budget execution
- Challenges
- Takeaways

### **Section 5. Financing Child Protection Services**

- Financing overview
- Key donors
- Additional financing options
- Takeaways

### **Section 6. Decentralization of Child Protection Budgets**

- Decentralization context
- Sub-national funding guidelines
- Sub-national spending trends
- Takeaways

### **Section 7. Policy and Other Structural Issues**

- Key policy issues
- Other challenges
- Takeaways