

A Rapid Assessment of Budget Briefs in Eastern and Southern Africa

October 2021

***UNICEF Eastern and Southern Africa Regional
Office Social Policy Staff Report***

A Rapid Assessment of Budget Briefs in Eastern and Southern Africa

© United Nations Children’s Fund (UNICEF), Eastern and Southern Africa Regional Office (ESARO), United Nations Complex, Gigiri, PO Box 44145 – 00100, Nairobi, Kenya
October 2021

This is a working document. It has been prepared to facilitate the exchange of knowledge and to stimulate discussion.

The findings, interpretations and conclusions expressed in this report are those of the author and do not necessarily reflect the policies or views of UNICEF or the United Nations. The text has not been edited to official publication standards, and UNICEF accepts no responsibility for errors.

The designations in this publication do not imply an opinion on the legal status of any country or territory, or of its authorities, or the delimitation of frontiers.

Acknowledgements

This staff report was written by Bob Libert Muchabaiwa (Public Finance Specialist) under the guidance of Matthew Cummins (Social Policy Regional Adviser) of UNICEF's Eastern and Southern Africa Regional Office (ESARO). The author is grateful to Jorge Bueso (Public Finance Intern, ESARO) for his research support.

A huge appreciation to all 18 UNICEF country offices in Eastern and Southern Africa that participated in the background survey which informed this report. Special thanks to the reviewers and to those who shared case studies: Albert Ewodo Ekani (Chief of Social Policy, UNICEF Burundi), Eliaba Damundu (Social Policy Specialist, UNICEF South Sudan), Emmanuel Munyemana (Social Policy Specialist, UNICEF Rwanda), Erica Mattellone (Chief of Social Policy, UNICEF Madagascar), Jacob Nyamadzawo (Social Policy Manager, UNICEF Namibia), Pauliina Mulhovo (Social Policy Specialist, UNICEF Mozambique), Russell Wildeman (Social Policy Manager, UNICEF South Africa), Samuel Phiri (Social Policy Specialist, UNICEF Zimbabwe) and Ulugbek Olimov, (Social Policy Manager, UNICEF Botswana).

Table of Contents

List of Figures	1
List of Acronyms.....	2
Executive Summary.....	3
1. Introduction, Background and Methodology	5
1.1 Why budget briefs?	5
1.2 Methodology.....	6
1.3 Structure	6
2. Evolution of Budget Briefs in ESA	7
2.1 History of budget briefs in ESA.....	7
2.2 Scope of budget briefs	8
3. The Production Process	10
3.1 Overview of the production process	10
3.2 Roles and responsibilities	11
3.3 Quality of budget briefs	13
3.4 Challenges in developing budget briefs.....	16
4. The Utility and Impact of Budget Briefs.....	18
4.1 Budget advocacy plans and initiatives.....	18
4.2 Impact of budget briefs.....	20
4.3 Challenges in using budget briefs to deliver changes for children.....	23
5. Recommendations	25
References.....	27

List of Figures

- Figure 1. Production of budget briefs in ESA (2015-20) 7
- Figure 2. Average number of briefs produced annually in ESA, by topics (2016-20) 9
- Figure 3. Average time taken to produce a budget brief..... 10
- Figure 4. Authorship of budget briefs 11
- Figure 5. Government involvement in the production of budget briefs..... 13
- Figure 6. Internal and external budget brief reviewers..... 14
- Figure 7. Usage rate of budget brief guidelines 15
- Figure 8. Dissemination strategies for budget briefs..... 19
- Figure 9. Impacts of budget briefs 20

List of Acronyms

CO	(UNICEF) country office
CSO	civil society organization
ECD	early childhood development
ESA	Eastern and Southern Africa
ESARO	(UNICEF) Eastern and Southern Africa Regional Office
GDP	gross domestic product
IMF	International Monetary Fund
PER	Public Expenditure Review
PETS	Public Expenditure Tracking Survey
PF4C	public finance for children
PFM	public financial management
RAM	Results Assessment Module
SMQ	strategic monitoring question
WASH	water, sanitation and hygiene

Executive Summary

This report presents key findings of a light review of the experiences of UNICEF country offices (COs) in producing budget briefs in Eastern and Southern Africa (ESA). The report focuses on the evolution, process and utility of budget briefs in advancing the public finance for children (PF4C) agenda since 2015. The main objective is to gain insights from experience to improve future practices. The report is developed from information collected through an online survey conducted in 2020 involving all COs in the region. The survey was complemented by a review of CO annual reports and other internal documents as well as key informant interviews.

Main findings

- Budget briefs are now widely recognized as an important tool to deliver on UNICEF's mandate.
- The number of COs in ESA regularly producing budget briefs increased from two in 2015 to 17 in 2020, with about half developing the briefs in-house using staff time. A set of four briefs typically takes 3-6 months to complete from start to finish.
- In the early years, the briefs mainly focused on the education and health sectors along with the national outlook, but since 2018 they have expanded to cover cross-cutting areas, including child protection, social protection and WASH and, since 2020, early childhood development (ECD) and nutrition.
- The regional target is to publish the briefs within three months after the national budget is approved, but most COs release them toward the end of the fiscal calendar, which limits their potential to influence the design of the next budget.
- The quality of briefs has improved significantly over time due to internal and external reviews, the use of regional guidelines and increased staff capacity on public finance. Despite the progress, many briefs still focus on aggregate figures without drilling down into specific programs and issues concerning children.
- Few COs develop budget brief dissemination and advocacy plans in the same fiscal year as the analysis. There are also limited efforts to implement the recommendations and follow up beyond launch events.

Key recommendations to COs

- Improve the efficiency of producing budget briefs by institutionalizing the process within the office and using simple templates and in-house databases that can be easily updated.
- Strive to make budget briefs relevant to the national context, public financial management (PFM) systems and sectoral priorities, which can be achieved by developing a few research questions at the start of the process to guide the content.
- Go beyond aggregate analysis of spending trends to highlight policy, programmatic and budgetary implications on the well-being of children. Where information is available, the briefs should also examine budget execution trends as well as the impact of spending.
- Commit to a timeline so that the briefs are launched within three months of budget approval – six months should be the absolute maximum.

- Improve internal coordination and ownership of budget briefs by ensuring that sections and senior management play a more active role in their development and use.
- Establish synergies and interlinkages between budget brief processes and other interventions carried out by the office, within and outside the social policy section.
- Plan for and dedicate time for advocacy and other follow-up actions to increase the impact of budget briefs on budget decisions and PFM processes.
- Systematically monitor and evaluate progress and challenges as well as intended and unintended impacts of the briefs on spending decisions, PFM processes and children's rights.

1. Introduction, Background and Methodology

This report presents key findings of a light review of the experiences of UNICEF country offices (COs) in producing budget briefs. The report focuses on the evolution, process and utility of budget briefs in advancing the public finance for children (PF4C) agenda. The main objective is to gain insights from experience to improve future practices. The report concludes by identifying recommendations to improve the efficiency and impact of budget briefs.

1.1 Why budget briefs?

A budget brief is one of UNICEF’s primary tools for measuring and monitoring public spending on sectors and programs aimed at improving child well-being. Budget briefs are developed from the analysis of the national budget, fiscal policy statements, medium-term budgeting frameworks, sectoral plans and other documents to measure the size, composition, equity, utilization, effectiveness and sources of funding for selected expenditures on children. The analysis is typically augmented by a review of secondary data from various sources and interviews with key informants. The analysis is then presented in a simple but powerful way to communicate key messages and recommendations to policymakers – in the form of a budget brief.

Box 1. Budget brief objectives

- ✓ Analyze and monitor financing and spending trends to sectors that are important for children in a given fiscal year.
- ✓ Assess the efficiency, effectiveness, equity and adequacy of past spending to the extent possible.
- ✓ Inform advocacy, through key messages, for policy and financing changes.
- ✓ Increase staff knowledge on budget issues.

Source: UNICEF ESARO (2021) [Guidelines for Producing a Nutrition Budget Brief](#)

The evidence generated through budget briefs is used to inform advocacy, policy advice and technical assistance to government. A budget brief is also a tool for raising awareness about public budgets, fiscal policies, and other public financial management (PFM) issues. UNICEF staff who participated in the online survey confirmed that budget briefs play a key role in enhancing the knowledge of staff and partners about the role of public finance in the implementation of children’s rights. Moreover, budget briefs shed light on areas for further research and capacity development.

Budget briefs are also a source of information when monitoring the impact of UNICEF’s work on PF4C. Most of the information required to respond to strategic monitoring questions (SMQs) on PF4C and to report in the Results Assessment Module (RAM) is normally found in budget briefs. In addition, the Regional Office uses budget briefs as a means of verification on how COs are influencing social sector spending.

1.2 Methodology

The report is developed from information collected through an online survey involving COs in ESA in 2020. A total of 41 people from 18 COs¹ in ESA participated in the survey. Three COs did not (Eritrea, Eswatini and Somalia) as they did not produce budget briefs in 2019 or 2020. On average, there were two respondents from each office, with one person from social policy and another from a thematic section.

Data collected from the survey was complemented by a review of annual reports by COs, Results Assessment Module (RAM), regional budget brief guidelines and selected budget briefs. Feedback from COs as part of country office annual reporting about technical assistance offered to COs when developing budget briefs was also considered, which enriched the section on utility and impact of the briefs. The report additionally benefitted from insights gained by the social policy team at UNICEF's Eastern and Southern Africa Regional Office (ESARO) when reviewing briefs as well as an in-depth assessment of budget briefs carried out by UNICEF Mozambique in 2020. Lastly, several COs shared their experiences with budget briefs, which are summarized in boxes throughout this report.

1.3 Structure

The rest of the report is divided into four chapters. Chapter 2 provides an overview of the evolution, volume and type of budget briefs produced by COs in ESA between 2015 and 2020. In Chapter 3, key findings on the process of producing a budget brief are highlighted to show good and bad practices. In Chapter 4, the report discusses the utility and impact of budget briefs, which includes boxes containing examples from many COs. The report concludes with key conclusions and recommendations in Chapter 5.

¹ These are: Angola, Botswana, Burundi, Comoros, Ethiopia, Kenya, Lesotho, Madagascar, Mozambique, Malawi, Namibia, Rwanda, South Sudan, South Africa, Tanzania, Uganda, Zambia and Zimbabwe.

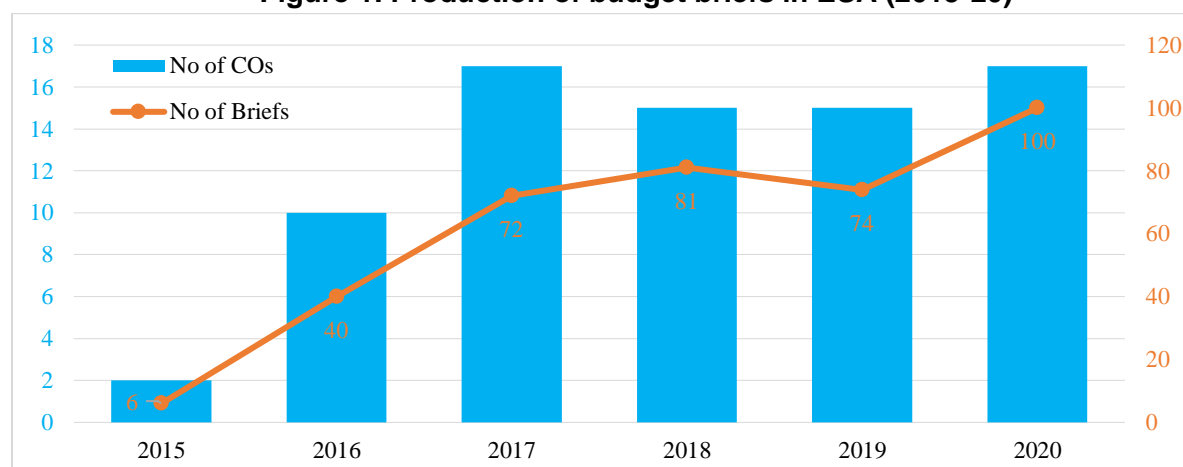
2. Evolution of Budget Briefs in ESA

This chapter presents findings on the evolution of budget briefs in ESA. The information is largely drawn from the feedback obtained from the online survey. The data collected was triangulated with information on the ESARO website and from annual reports by COs. The chapter is divided into two sections. The first describes the history of budget briefs in ESA while the second presents information about the scope of briefs produced in recent years.

2.1 History of budget briefs in ESA

Budget briefs have become a popular tool to advance the PF4C agenda in ESA. While in 2015 only two COs (Mozambique and Uganda) produced briefs, around 17 COs have been producing briefs on a regular basis since 2017, with only four of the 21 COs in the region not producing briefs in the most recent fiscal year (Comoros, Eritrea, Eswatini and Somalia) (Figure 1). The total number of budget briefs produced each year also increased significantly from six in 2015 to 100 in 2020, including sub-national briefs. The latest sets of briefs produced by COs is available on the ESARO budget brief website (<https://www.unicef.org/esa/reports/budget-briefs>).

Figure 1. Production of budget briefs in ESA (2015-20)





The substantial expansion of budget briefs since 2015 is a testimony of the growth of PF4C work in the region. Arguably, the production of budget briefs is partly a result of the support and nudging from ESARO. In 2016, ESARO began encouraging COs to develop budget briefs, with the case being made to senior management during regional meetings involving UNICEF Representatives. The regional priorities for ESARO (2018-21) then formalized the requirement for all COs to develop annual budget briefs as a minimum standard to support engagement in PFM processes. COs responded favorably, with most producing at least four briefs per year since the initial push.

All countries in ESA have produced budget briefs at one point in time in the past five years less Eritrea and Somalia (Table 1). Impressively, six COs have managed to release a set of budget briefs every year since 2016. These are Angola, Malawi, Mozambique, South Africa, Uganda, Zambia and Zimbabwe.

Table 1. Production of budget briefs by country (2015-20)

Country	2015	2016	2017	2018	2019	2020
Angola						
Botswana						
Burundi						
Comoros						
Eritrea						
Eswatini						
Ethiopia						
Lesotho						
Kenya						
Madagascar						
Malawi						
Mozambique						
Namibia						
Rwanda						
Somalia						
South Africa						
South Sudan						
Tanzania						
Uganda						
Zambia						
Zimbabwe						
Total	2	10	17	15	15	17

Key
 No budget brief produced
 At least one budget brief produced

Box 2: Mozambique boasts over a decade experience with budget briefs

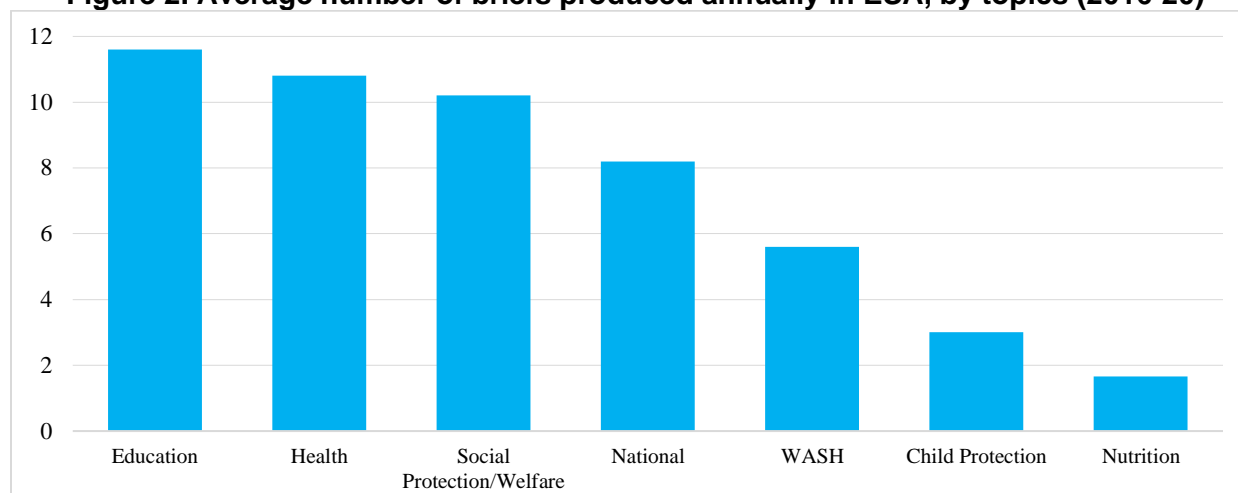
“The Mozambique country office has been developing social sector budget briefs for more than a decade, well before 2015 when many countries started. The budget briefs have contributed to improvements in budget literacy of various stakeholders, including civil society organizations, parliamentarians, donors and government officials. They have also continued to guide UNICEF’s lobbying and advocacy efforts to safeguard social sector spending for several years now. Moreover, budget briefs have been instrumental during budget dialogues with Parliament, with UNICEF analysis increasingly being used by Members of Parliament. Lastly, budget briefs have proved to be key tools for socializing the state budget and PFM processes in Mozambique.”

Pauliina Mulhovo, Social Policy Specialist, UNICEF Mozambique

2.2 Scope of budget briefs

Most of the briefs produced in the past five years are for education and health, but many more thematic and sectoral briefs are now being produced. Most budget briefs were produced with the active participation of the respective sections. All respondents from the education and health sections confirmed their involvement in the production process during fiscal year 2019/20. Between 2016 and 2020, 12 countries in ESA produced education budget briefs, on average, followed by health (11), social welfare (10) and national budget briefs (8) (Figure 2).

Figure 2. Average number of briefs produced annually in ESA, by topics (2016-20)



In recent years, a growing number of COs have developed budget briefs in cross-cutting areas. These range from child protection, HIV/AIDS and nutrition to immunization, disability and early childhood development (ECD). The limited production of these topics to date is to be expected given the complexity associated with tracking and measuring spending across multiple sectors and administrative levels. However, these trailblazing experiences are leading to important lessons and expected to inspire more and more activity going forward.

Most of the budget briefs produced since 2015 focused on national (or federal) government budgets. However, in the past few years, Ethiopia, Kenya and Malawi have attempted sub-national budget briefs. In 2020, Kenya produced budget briefs for all counties in the country – a record-breaking 47 briefs! Somalia, South Sudan and Zimbabwe have plans to follow suit in 2021 and 2022.

In conclusion, the quantity and scope of budget briefs produced by COs in ESA has expanded significantly. Between 2015 and 2020, there was a nine-fold increase in the number of COs producing briefs, with most COs now producing at least four briefs and some more than 40. Encouragingly, there are growing experiences and interest in cross-sectoral briefs, including for child protection, ECD and nutrition.

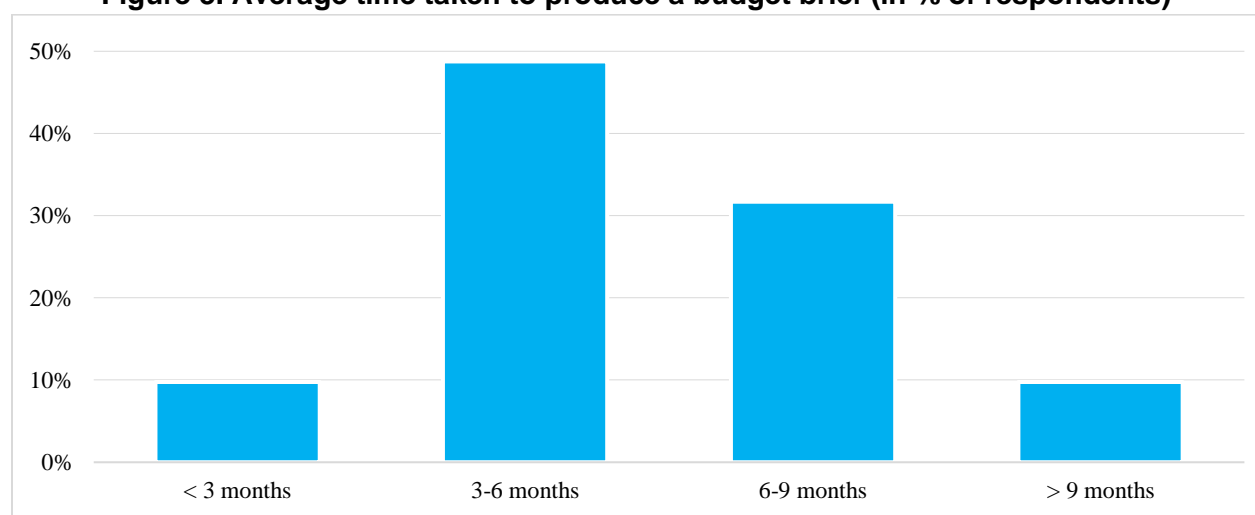
3. The Production Process

This chapter examines the experiences of COs in producing a budget brief. It is divided into four parts. The first part presents an overview of the general process, the second highlights roles and responsibilities, the third provides commentary on the quality of the content and the fourth summarizes common challenges.

3.1 Overview of the production process

The production of a budget brief has been a fairly length process for most COs. Nearly half of respondents indicated that it took them 3-6 months to finalize a brief, with about one-third taking 6-9 months (Figure 3). In contrast, 10 percent of respondents noted that the process was less than three months or more than nine months. The most common causes of delays include: (i) unavailability of budget data; (ii) lack of cooperation from government departments; and (iii) lengthy internal review and sign off processes.

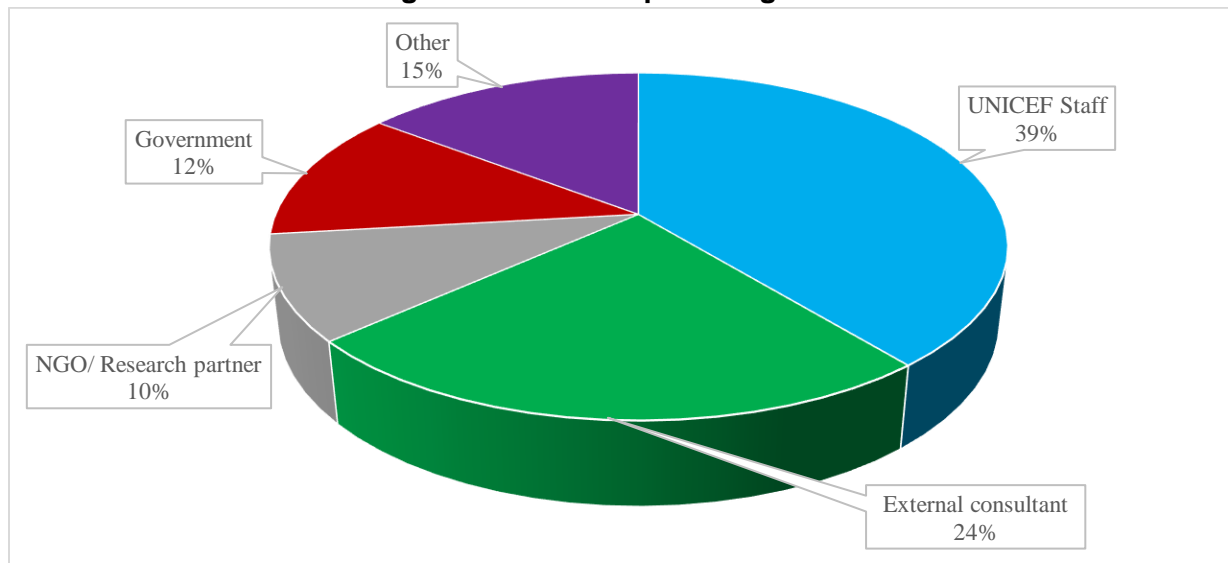
Figure 3. Average time taken to produce a budget brief (in % of respondents)



It is commendable that most respondents (about 60 percent) finalized their briefs within six months, but many started the production process up to three months after the approval of the annual budget. In practice, this means that, by the time the briefs were finalized, it was already too late to influence the design of the budget for the forthcoming fiscal year. Long production timelines and delays elevate the risk that key messages and recommendations will become irrelevant or unable to influence key decision makers.

Most budget briefs in ESA are now developed in-house using UNICEF staff time and skills. Around 40 percent of survey participants stated that their latest set of budget briefs were produced by staff, with one-fourth noting the use of an external consultant and 10 percent by NGO partners (Figure 4). Budget briefs were co-written with government counterparts in just over 10 percent of the responses.

Figure 4. Authorship of budget briefs



The lack of in-house capacity and other priorities have forced some COs to rely on external consultants. Around one-fifth of respondents cited limited human resources – both staffing and technical expertise – as the main reason for engaging external consultants while close to 70 percent pointed to competing office priorities.

Box 3: In-house production of budget briefs in Namibia

“Since 2020, UNICEF Namibia has been producing budget briefs using in-house capacity. This has helped improve internal coordination with other sections. In-house production of briefs ensures ownership of the analysis by staff and creates a solid basis for joint advocacy. Moreover, working with other sections to produce budget briefs is key in the development of the capacity of staff with little background in PFM. As a result, staff members not only understand the mechanics of the analysis but also enhance their ability to use the analysis and engage relevant stakeholders with budget advocacy messages. In-house budget analysis is also beneficial to social policy teams through deepening of their understanding of the macro-economic landscape as well as political economy dynamics with a bearing on public budgeting. This contextual understanding makes budget briefs more precise and sharper.”

Jacob Nyamadzawo, Social Policy Manager, UNICEF Namibia

3.2 Roles and responsibilities

Social policy teams have played a leading and catalytic role in the production of budget briefs. Nearly all respondents said that the initiation and development of budget briefs were led by social policy sections. However, according to the ESARO guidelines, the production of thematic budget briefs should be led by the relevant section. The good news is that social policy teams reached out to other sections for their inputs and comments. Around one in five of all respondents felt that cooperation with social policy has been “excellent,” with two out of five stating “very good” and another two out five describing “good.”

Leading the development of thematic budget briefs has entailed several actions. Most notably, the respective section (other than social policy) is expected to: (i) collect policy and programmatic data from government counterparts about the focus area of the brief; (ii) map relevant interventions across sectors and ministries; (iii) draft some sections of the brief, especially the context section; (iv) develop and refine the key messages and recommendations; and (v) share the draft with government counterparts and partners for review and validation. The relevant section should also lead the dissemination and advocacy activities. In Malawi, for example, child protection, education and health sections have led the presentation of key messages to the relevant Committees of the Parliament.

Box 4: Excellent collaboration between social policy and other sections in Malawi

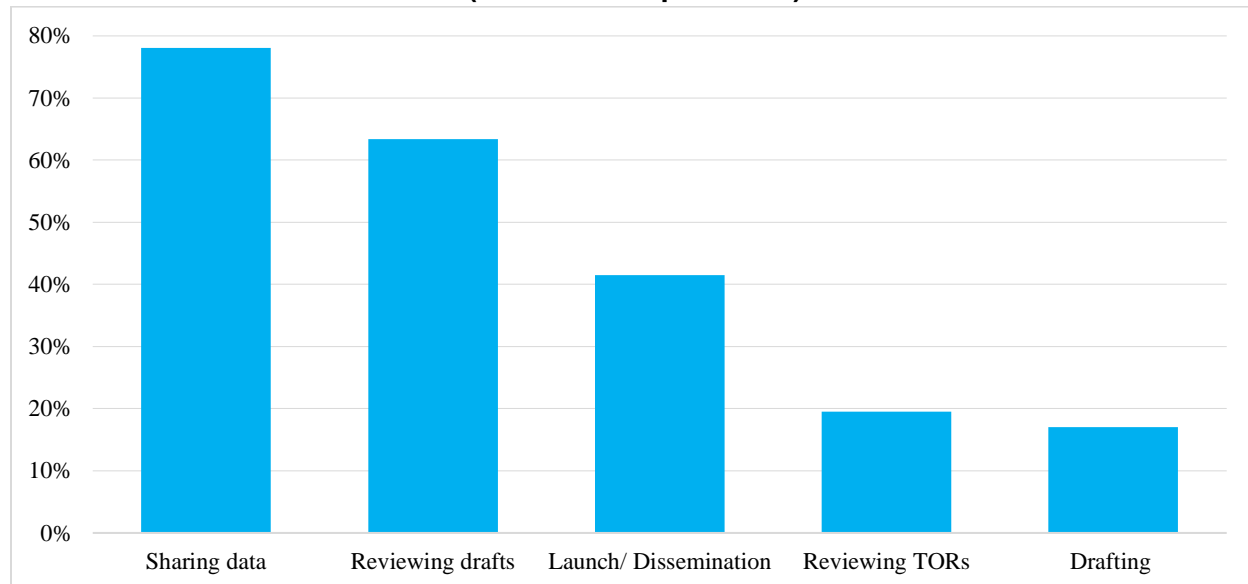
“In Malawi, sectoral and thematic budget briefs are always produced together with the relevant sections. The collaboration with the health section is probably the deepest especially in the production of the thematic brief on immunization, which also benefits from inputs from the Ministry of Health. The process is usually started by the social policy section when the draft budget is tabled in Parliament. At this stage, a preliminary analysis is done and presented to the Health Committee of Parliament together with the health section. The analysis constitutes the base of the health budget brief, which is then drafted by social policy with the latest sector policy and data updates provided by the health section. Key takeaways and recommendations are then agreed upon by both sections before the budget brief is sent to the Ministry of Health and ESARO for review. A similar process takes place with the Child Protection Section.”

Beatrice Targa, Chief of Social Policy, Malawi

The senior leadership within COs is increasingly involved in the development and dissemination of budget briefs. Nearly half of respondents noted that their budget briefs were reviewed by Deputy Representatives and Representatives. Besides reviewing drafts and being involved in high-level dissemination events, senior management should lead in the prioritization of issues to spotlight in budget briefs within the overall context of the office-wide policy advocacy action plan. It is also their responsibility to mobilize sections to be involved in the budget brief production process and to ensure that they understand their roles and responsibilities. Lastly, the leadership should provide close oversight so that budget briefs are developed on time and in consultation with key stakeholders.

Government officials are increasingly involved in the production of budget briefs as well, but more could be done in this area. While about 80 percent of respondents reached out to government officials while developing the briefs, less than 20 percent involved them throughout the production process. For most countries, the involvement of government officials is confined to sharing information and data (around 80 percent of respondents) and reviewing drafts (close to two-thirds of respondents) (Figure 5). Some countries, Madagascar for example, are also working with civil society organizations (CSOs) to build their capacity for budget analysis and influencing.

**Figure 5. Government involvement in the production of budget briefs
(% of total respondents)**



Box 5: UNICEF Madagascar building the capacity of CSOs in budget analysis

“Since 2018, UNICEF Madagascar has been organizing capacity building sessions on social sector budget analysis for CSOs. This has led to a partnership with the Collectif des Citoyens et Organisations Citoyennes (CCOC) to support the production of budget briefs and advocacy for increased social spending. UNICEF also established another partnership with the Cercle de Reflexion des Economistes de Madagascar (CREM), created at the University of Antananarivo, to analyse fiscal space for children and annual budgets. CSOs help in communicating key findings and recommendations from budget analyses and promote national ownership over the process.”

Erica Mattellone, Chief of Social Policy, UNICEF Madagascar

3.3 Quality of budget briefs

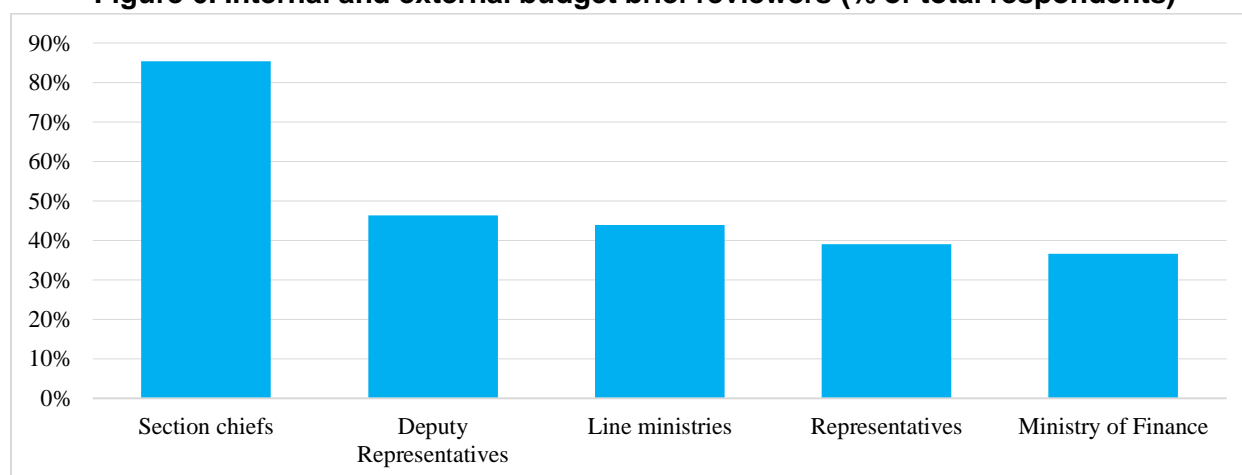
The quality of budget briefs has improved considerably in recent years. This is measured by technical accuracy of the analysis, relevance, comprehensiveness of issues covered, and succinctness of key messages and recommendations. The improvement is on account of three main factors, which are summarized below.

First, the budget analysis capacity of COs has improved owing to the hiring of PF4C specialists. As of mid-2021, 15 out of 21 COs in ESA had a dedicated PF4C specialist. More than half of those posts were created in the past 2-4 years. The COs that continue to struggle to generate these recurring analyses do not have specialists, which also tend to be the smallest offices (Comoros, Eritrea, Eswatini).

Second, internal and external reviews have helped a lot. Nearly all COs have introduced strong internal review mechanisms. Nearly nine out of ten survey participants reported that their budget briefs were reviewed by section chiefs (Figure 6). An equal number noted that the briefs were also reviewed by either Deputy Representatives and/or Representatives. Moreover, all budget briefs are shared with ESARO for review and quality assurance before finalization. Commenting on the quality of technical assistance received from ESARO on PF4C, 15 of the 17 COs that produced budget briefs in 2020 stated that they were very satisfied with the quality of reviews of their drafts by the regional office.

External reviewers were mostly conducted by government officials. About half of respondents stated that their budget briefs were reviewed by line ministries, with around four out of ten involving finance ministry officials. Reviews by government officials are essential for ownership and validation of figures, key messages and recommendations. In some instances, such as Kenya and Madagascar, budget briefs were reviewed by the IMF and the World Bank.

Figure 6. Internal and external budget brief reviewers (% of total respondents)



Box 6: UNICEF South Sudan working with the Government to produce budget briefs

“UNICEF South Sudan works very closely with the Government to produce budget briefs. The South Sudan Education Budget Brief for fiscal year 2019/20, for example, was produced with the guidance of a ‘Reference Group’ appointed by the Ministry of Education and General Instruction and led by the Director General of Planning and Budgeting. Similarly, the National Budget for 2019/20 was developed with the leadership of the Budget Directorate of the Ministry of Finance. Through the Joint SDG programme on finance, UNICEF South Sudan looks forward to working with State Governments to produce State-level Budget Briefs.”

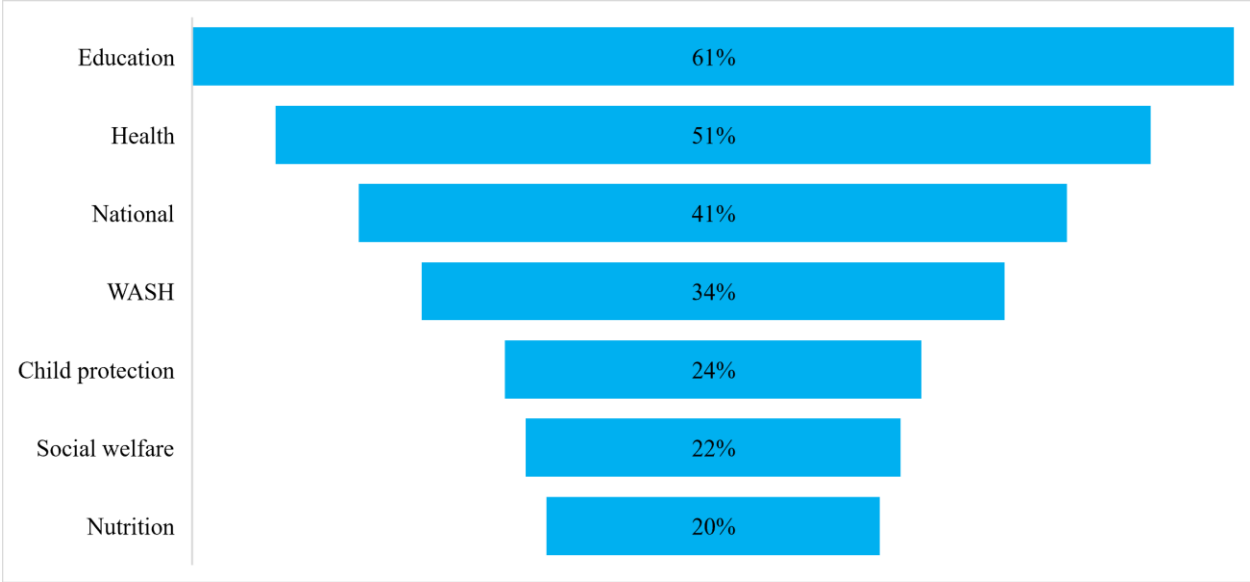
Eliaba Damundu, Social Policy Specialist, UNICEF South Sudan

Third, guidelines and Excel tools developed by ESARO have simplified the budget brief production process. More than nine out of ten survey respondents used the guidelines while developing their latest set of budget briefs. Approximately one in five participants rated the guidelines as “extremely useful,” with seven out of ten rating them as “very useful.” The guidelines provide information on the objectives, key considerations, possible data sources and content that

should be included in each section of a budget brief. The guidelines also include examples from different countries. The Excel sheets provide a standardized format that allows country teams to organize data and automatically generate figures and tables. Over the past few years, webinars have been organized to help COs and partners know how to use the guidelines and the Excel tools. As of mid-2021, seven guidelines were available on the ESARO budget brief website: child protection, education, health, national, nutrition, social protection and WASH.

Unsurprisingly, education, health and national budget brief guidelines have been used the most. Around three in five respondents reported that they had used the education guidelines followed by health (~50 percent), national (~40 percent) and WASH (~33 percent) (Figure 7). This reflects both the volume of budget briefs produced since 2016 as well as the fact that these were the first topics to be covered by the guidelines.

Figure 7. Usage rate of budget brief guidelines (as a % of total respondents)



Box 7: Good practices in the development budget briefs

- ✓ Produce budget briefs in-house where possible
- ✓ Ensure sections lead their respective briefs
- ✓ Involve government counterparts as much as possible
- ✓ Have specific research questions in mind when undertaking the analysis
- ✓ Use the same data template each year to ensure easy updating of figures
- ✓ Use ESARO budget brief guidelines on content and structure to make the work light
- ✓ The analysis should be linked to the well-being of children
- ✓ Make messages and recommendations specific and urgent
- ✓ Include key messages and recommendations on the first page
- ✓ Aim to finalize within 3 months after budget approval

3.4 Challenges in developing budget briefs

Although overall quality has improved over time, several challenges remain. To start with, some budget briefs are very long, up to 25 pages. Ideally, a good brief should not exceed 10-15 pages. When they become exceedingly long, COs risk losing the interest of busy technocrats and policymakers. The production process also becomes extremely time-consuming.

Second, many budget briefs focus on aggregate budget analysis without delving into spending trends on specific child-focused programmes. Most briefs successfully quantify total allocations/expenditures in nominal and real terms, as a % of gross domestic product (GDP) and of the total government budget. The results are also rightfully compared with international benchmarks (e.g. the Abuja and Incheon Declarations). Also, most COs perform trend analysis of the aggregate figures to establish patterns over time. Despite these useful macro analyses, UNICEF Mozambique (2020) argues that a fixation on aggregate analysis is a sign that budget briefs are developed without specific research questions in mind.

A deep dive into spending on key programs and sub-programs that improve child well-being is missing in most briefs. To illustrate this point, very few health budget briefs examine the size, composition and equity of spending on child and maternal health programs within each level of service delivery (primary, secondary and tertiary). Similarly, child protection budget briefs have not examined allocations to child protection themes (e.g. violence against children, harmful cultural practices, birth registration) or other elements of the national child protection system. At the same time, discussions on economic classifications tend to remain topline, with only a few countries analyzing composition by sub-programs. By confining analyses to aggregate levels, budget briefs cannot effectively make the link to the child. At the same time, key messages and recommendations become general, lacking specificity, urgency and ultimately utility.

Detailed analysis has been constrained by the structure and limited disaggregation of budget data in some countries. More comprehensive analysis is difficult in cases where governments use line-item budgeting compared to programme or output-based budgeting. Limited budget information makes an in-depth analysis of budget allocations to programmes and sub-programmes on children near impossible. In Burundi and Ethiopia, for example, it was difficult to measure spending on various elements of the national child protection system because interventions were not identifiable in budget documents. In such cases, the size of child protection spending was arrived at through rudimentary apportionment of indirect/composite budget lines. Overcoming this challenge will require reform of budgeting templates and chart of accounts. Countries that have adopted programme-based budgeting, such as Kenya and Malawi, tend to have more detailed budget information and hence analyses within their briefs.

Third, most budget briefs are developed from budget estimates (allocations) and not actual expenditures. This is also largely due to data constraints. Around 60 percent of respondents cited unavailability of expenditure reports as the main bottleneck to the detailed assessment of budget execution trends. For some countries, expenditure reports are released to the public in aggregate form only and mostly after two or more years. Assessment of budget credibility and execution, therefore, tends to be superficial. Moreover, due to a lack of expenditure data, COs are rarely able to examine the efficiency and effectiveness of expenditures. The latest Open

Budget Index (2019) confirms that all countries in ESA provide scanty or insufficient budget information to the public (the only exception is South Africa). In situations where data is unavailable, COs often reach out to governments for support. Unfortunately, about a quarter of respondents complained of lack of cooperation from their government.

In addition to the unavailability of financial information, there is a general lack of up-to-date information and statistics to facilitate deeper analysis. Approximately 60 percent of respondents noted that lack of data on child wellbeing and reach of services is one of the key challenges to producing more detailed analyses. The lack of comprehensive non-budgetary data limits the ability of COs to better assess the efficiency, effectiveness and equity of spending.

Fourth, most budget briefs fail to adequately leverage findings and recommendations from other public finance diagnostics. Only in very limited instances do COs refer to Public Expenditure Reviews (PERs), Public Expenditure Tracking Surveys (PETS), costing exercises, fiscal space analyses, investment cases or other tools. Yet these diagnostics provide detailed information and recommendations on how to strengthen social sector spending. The major exception here is the Open Budget Survey, as most national budget briefs discuss and reinforce recommendations from this tool.

Fifth, sections on sources of financing, policy and structural issues are often under-developed. Due to weak aid management information systems, it is hard for COs to quantify – with precision – the exact size and composition of external revenue inflows. The challenge is more pronounced in cases where donor support is off budget. Thankfully, some governments have instituted measures to record external inflows. Implications of policy issues, such as budgeting approaches, financial reporting and accountability systems, intergovernmental fiscal transfer systems, role of oversight institutions, data and statistics, and capacity of PFM institutions on social sector spending, remain inadequately explored.

Lastly, some briefs do not provide a robust interpretation of expenditure and policy trends. In general, there is minimal commentary on adequacy, allocative efficiency, equity and sustainability of funding, especially at a programme level. For the most part, adequacy is discussed against international benchmarks such as allocation of 20 percent of total budgets to education (Dakar Framework for Action) and 15 percent to health (Abuja Declaration). Only in isolated cases are expenditures analyzed against cost estimates in medium-term expenditure estimates and sectoral plans. Moreover, rarely do COs make use of programmatic cost estimates or information on investment cases to demonstrate the adequacy of budgets. It is not enough to simply present the size of allocations; their meanings and implications on child well-being are equally important.

In summary, while the quality of budget briefs is arguably improving, there are persistent challenges. Some of the bottlenecks, such as limited access to budget information, unavailability of data and less comprehensive budget documents, can only be resolved through concerted advocacy and system strengthening efforts. The other internal challenges require reflection, reference to ESARO guidelines for producing budget briefs and continuous capacity development of UNICEF staff and partners.

4. The Utility and Impact of Budget Briefs

This chapter focuses on how budget briefs have been used to influence PFM policies and budget decisions. The production of a budget brief is only the very first step – almost a zero step – in the process. How the main findings and recommendations are communicated and used to influence public finance decisions and PFM systems and processes is what really matters. In this sense, budget briefs are not an end in themselves, but rather tools to guide advocacy, policy advice, technical assistance and other capacity-building actions targeting governments and development partners.

4.1 Budget advocacy plans and initiatives

Follow up action could be improved in the life cycle of a budget brief for most COs. In the latest fiscal year, just over one in four respondents developed advocacy plans for all their budget briefs, with about one-third doing so for a few of their briefs. The rest did not have a written plan for using key messages and recommendations. ESARO’s budget brief guidelines emphasize the imperative of developing a dissemination and advocacy plan for each brief that is produced. Yet this continues to be a missing link between analysis and concrete changes in the lives of children.

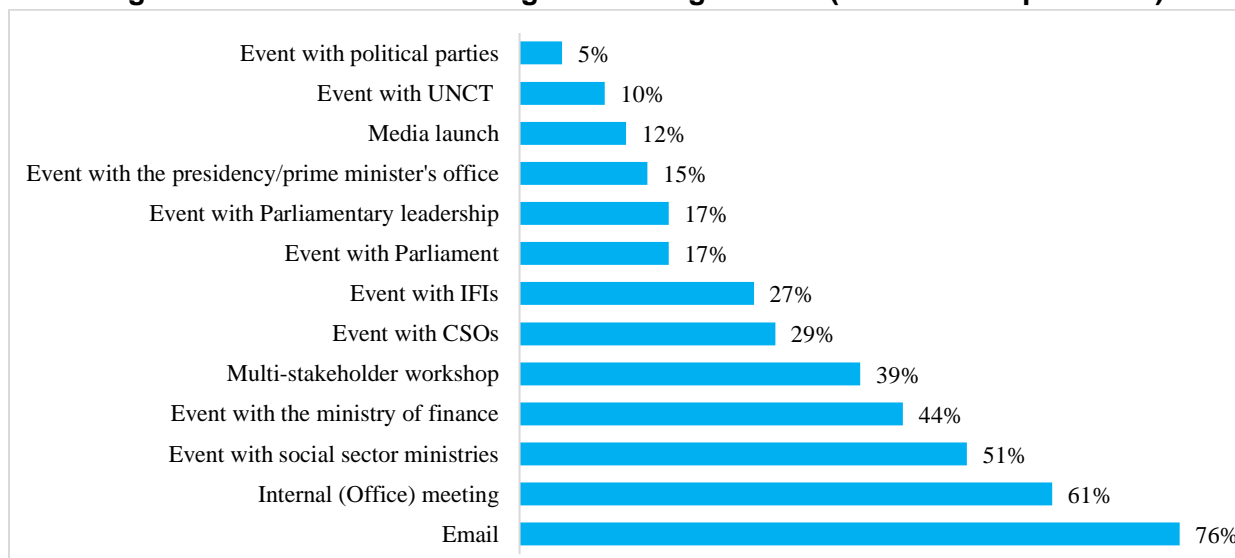
Box 8: Budget briefs widely disseminated in Burundi

“In Burundi, once budget briefs are finalized, an advocacy plan is developed and implemented with support from other sections and senior management. To start off, budget briefs are shared with relevant ministries and departments. Second, meetings are usually organized to discuss findings and recommendations as well as ways to improve the trends. Third, sectoral ministries are directly engaged and supported to use the analysis to guide the budget preparation process for the upcoming year. Lastly, apart from the Government, budget briefs are also shared with the UNCT, Embassies, international financial institutions, and civil society organizations in order to create a momentum among these actors on the need to improve social sector financing. As a result of these advocacy efforts, the share of the total Government budget allocated to health increased from 10.8% in fiscal year 2019/2020 to 13.4% in 2021/2022.”

Albert Ewodo Ekani, Chief of Social Policy, UNICEF Burundi

Despite the general lack of formal advocacy plans, all COs disseminated their budget briefs in one way or another. The top five dissemination strategies include: (i) sending emails (~75 percent of respondents); (ii) organizing internal meetings within the office (~60 percent); (iii) posting on the UNICEF website (~60 percent); (iv) organizing an event with social sector ministries (~50 percent); and (v) holding meetings with the Ministry of Finance (~45 percent) (Figure 8). Some COs have also conducted joint events with the IMF and World Bank. Inspiringly, 15 percent of respondents conducted dissemination events involving the Presidency or Prime Minister’s Office. To support dissemination efforts and also to serve as a repository, ESARO uploads all final budget briefs produced by COs on the [regional budget brief website](#).

Figure 8. Dissemination strategies for budget briefs (% of total respondents)



Box 9: Mid-year budget review key moment for disseminating budget briefs

“The mid-year budget review (MYBR) is a key moment for disseminating budget briefs in Malawi. During the MYBR, UNICEF Malawi presents its analysis of the mid-year report by the Ministry of Finance and distributes budget briefs as part of the information package for the Members of Parliament. The MYBR is also a key moment for influencing fiscal priorities in the next budget.”

Beatrice Targa, Chief of Social Policy, UNICEF Malawi

The targeting and involvement of government officials in follow up actions varies considerably across COs. Nearly three-fifths of respondents did not engage the Ministry of Finance, with about half not engaging social sector ministries. Even more surprising, only around 20 percent of respondents targeted Parliaments in their dissemination and advocacy plans despite their crucial role in promoting and defending social spending. It can be concluded, therefore, that there is insufficient engagement of policy and budget makers. Regrettably, this only serves to limit the impact of budget briefs, as discussed below.

Box 10: UNICEF Representative in Madagascar supports dissemination actions

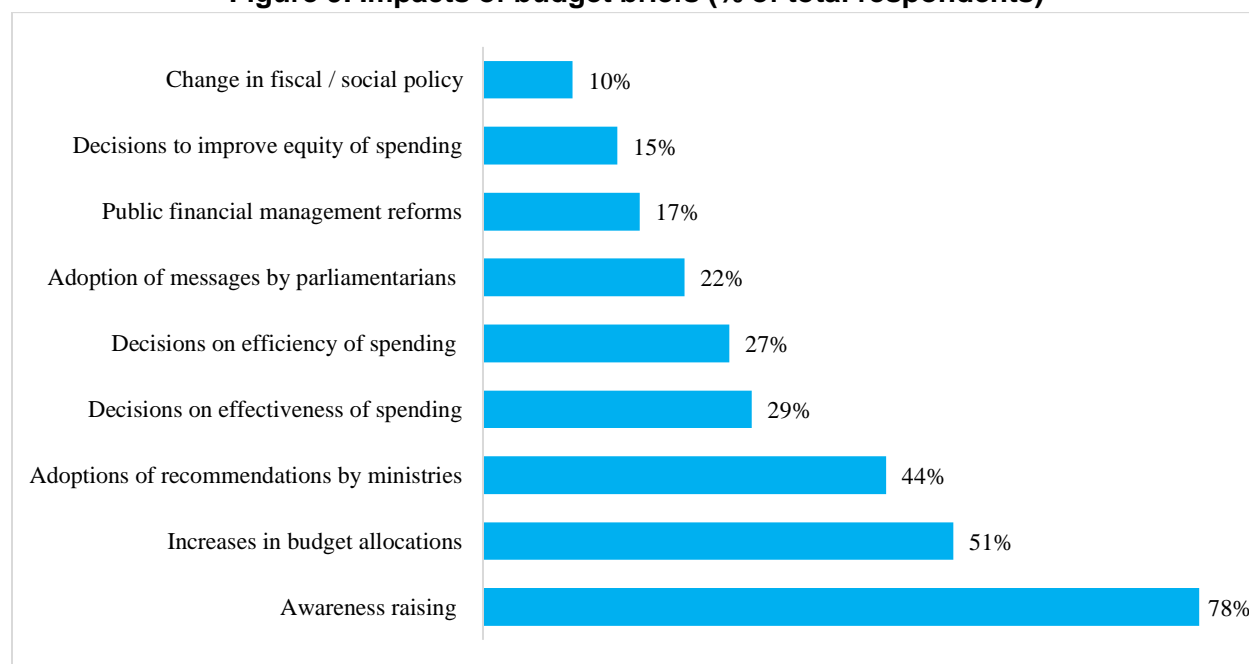
“Once finalized, the budget briefs are shared by the Representative to all UNICEF’s government partners, parliamentarians, CSO partners, media and other development partners. The briefs are also published on the UNICEF website and social media platforms and presented in key fora. In the last quarter of each year and before the vote on the draft budget law by the Parliament, UNICEF presents the budget briefs and proposes improvements to the budget law. Ad-hoc advocacy sessions are also organized with Members of Parliament and with technocrats in sectoral ministries and in the Ministry of Economy and Finance. This has resulted in referrals of the budget bill between the two chambers of Parliament, and some changes in budget allocations.”

Erica Mattellone, Chief of Social Policy, UNICEF Madagascar

4.2 Impact of budget briefs

The impact of budget briefs on social sector spending and PFM systems is mixed. The greatest impact has been on awareness raising. Roughly 80 percent of respondents said that budget briefs contributed to improved awareness about spending trends and other public finance issues. Increases in budget allocations came out as the second most common result. More than half of respondents said that key messages and recommendations triggered increases in social sector budget allocations (Figure 9). Just under half reported that social sector ministries adopted recommendations from budget briefs and used them in budget discussions. In contrast, only about one-third of respondents said that messages in budget briefs contributed to decisions about effectiveness and efficiency of spending. In Botswana, Lesotho and Malawi, budget briefs made the respective governments increase their focus on the efficiency of spending. In Botswana, the education budget brief led to the commissioning of a Public Expenditure Review (PER) of education to better understand expenditure patterns and bottlenecks.

Figure 9. Impacts of budget briefs (% of total respondents)



Box 11: Education budget brief triggers a PER exercise in Botswana

“Following the dissemination of education budget briefs to relevant ministries and stakeholders, the Government of Botswana requested technical assistance to undertake an education expenditure review to better understand trends in education spending and how that is linked to sector performance. In response to this call, UNICEF and the World Bank partnered to support the Ministry of Finance and Economic Development and the Ministry of Basic Education in conducting Botswana’s Education Sector Public Expenditure Review in 2019.”

Ulugbek Olimov, Social Policy Manager, UNICEF Botswana

Box 12: Increases in social sector spending in Zimbabwe

“Armed with the latest budget analysis and key recommendations, factually captured in budget briefs, UNICEF Zimbabwe yearly engages with the Ministry of Finance, social sector ministries, Parliamentary Committees, Parliament Budget Office, and donors to make a case for improved spending on children. These efforts have resulted in increases in budget allocations to health, education, social protection, and WASH. For example, in 2021, the health budget as a percentage of total government expenditure increased from 10% in 2020 to 13%. On the other hand, education spending has been steadily increasing from about 8% of the total government budget in 2019 to 13% in 2021.”

Samuel Phiri, Social Policy Specialist, UNICEF Zimbabwe

In some countries, budget briefs have informed the content of sectoral policies, plans and programs. In Kenya, for example, county budget briefs are being utilized as reference documents in the development of county development plans. In South Sudan, the education budget brief (2019) was used by the government to prepare a proposal to the Global Partnership for Education (GPE) and to flesh out priority areas for the Ministry of Education. In Rwanda, budget advocacy informed by the analyses in health budget briefs resulted in maternal and child health being recognized as a key national priority. In Namibia, the education budget brief influenced reforms on education financing to a more equitable and learner-targeted approach from the current per capita funding formula, which allocates an equal amount to all learners regardless of equity considerations. In Botswana, the HIV/AIDS brief helped the National AIDS and Health Promotion Agency to make a case for sustainable funding for HIV/AIDS programmes in the country. And in Burundi, advocacy from the social protection budget brief led to increasing financing of social assistance programs to support vulnerable households.

Box 13: Budget briefs enhance UNICEF’s PFM profile in Rwanda

“In UNICEF Rwanda, evidence generated through budget briefs has been very instrumental in positioning UNICEF as a key player in PFM. The analysis and recommendations continue to inform our engagement with the Ministry of Finance and Economic Planning, international financial institutions and other stakeholders. This has led to budget transparency reforms, strengthening of integrated national financing frameworks and increased focus by the government on human capital development.”

Emmanuel Munyemana, Social Policy Specialist, UNICEF Rwanda

Many budget briefs have spotlighted the need for governments to strengthen budget execution systems. On account of evidence on low execution of the capital budget, the Ministry of Education in Namibia is developing a comprehensive school infrastructure development plan to guide capital spending in education and improve utilization of the capital budget. In Rwanda, following evidence presented by UNICEF from the WASH budget brief, the Ministry of Infrastructure instituted a process to ensure the full accounting of WASH expenditures. And in Burundi, UNICEF’s advocacy on the need to improve budget execution led to the timely release of funds for community-led total sanitation to 19 municipalities.

Box 14: UNICEF Zimbabwe requested to help strengthen budget execution

“After presenting evidence highlighting challenges about budget credibility and execution, the Ministry of Finance in Zimbabwe requested technical assistance from UNICEF to help strengthen budget execution especially for capital projects in social sectors such as health and education. Following this request, UNICEF Zimbabwe has, since 2020, been providing technical assistance to enhance public investment planning and execution.”

Samuel Phiri, Social Policy Specialist, UNICEF Zimbabwe

Some Parliamentarians are also using the analyses in budget briefs during budget debates. In Mozambique, the Planning and Budgeting Parliamentary Committee used the messages from UNICEF budget briefs to formulate their questions to the Executive. In Malawi, several Parliamentarians quoted verbatim figures and recommendations from budget briefs to make a case for more spending on early childhood development, child protection and secondary education. Text in several committee reports was also drawn from UNICEF briefs. And in South Africa, the recommendation from the national budget brief that the National Treasury provides a comprehensive analysis and details of all outstanding invoices per province and national government departments, as well as their maturity profile, was adopted, and an action plan was put in place to resolve the issue.

Box 15: Parliament of South Africa adopts UNICEF recommendations

“Since 2017, UNICEF South Africa has succeeded twice in getting recommendations in its budget briefs captured in official reports of Committees of the Parliament of the Republic of South Africa. The significance of this lies in that the government is required to respond in writing to all committee recommendations and to publish these in official government budget reviews. Highly reputable research institutions, for example, the Human Science Research Council (HSRC), have used UNICEF’s analysis to make further submissions to the Parliament. Lastly, the budget brief series has also triggered several requests for capacity building from civil society organisations in their efforts to undertake independent budget analysis.”

Russell Wildeman, Social Policy Manager, UNICEF South Africa

Recommendations from UNICEF’s briefs have also been adopted by Treasuries and Ministries of Finance. In Angola, Ethiopia, Madagascar, Mozambique and Zimbabwe, finance ministries committed to increase spending on social protection as a result of the case made by UNICEF COs using budget briefs. In Tanzania, in 2019, the Ministry of Finance committed to recruit 2,000 additional health workers to address human resources gaps in the health sector following a dialogue with UNICEF that was triggered by the health budget brief. In Botswana, evidence from budget briefs triggered interest by the Government to undertake a value-for-money evaluation of the feeding programme. And in Comoros, UNICEF’s advocacy based on the health budget brief produced in 2017 led the government to commit 50% of the cost of procuring vaccines from domestic resources in fiscal year 2019.

Overall, the rapid feedback from COs shows the potential power of budget briefs. While raising awareness about PF4C issues within and outside UNICEF is most commonly cited across

COs, there are promising results on public finance decisions and PFM processes. As illustrated above, some COs have successfully used budget briefs to influence PFM laws and the efficiency and effectiveness of spending. The mixed impacts can be attributed to several internal and external factors, which are discussed below.

4.3 Challenges in using budget briefs to deliver changes for children

First, most budget briefs are produced late, with very little time left to influence the next budget cycle. The delays tend to be driven by protracted procurement of consultancy services, poor quality first drafts that result in multiple revisions, and lengthy review and approval processes. For most COs, budget briefs are finalized during the budget approval stage, which is at the tail end of the budget cycle.

Second, ad hoc relations between some COs and key government ministries, especially the Ministry of Finance, make it difficult to engage on time and effectively. Some respondents indicated that UNICEF is not taken as seriously by finance ministries as the World Bank and IMF when it comes to PFM issues. Accordingly, certain COs struggle to get access to decision makers and data. Without the necessary relationships and trust, it becomes difficult to secure an appointment to discuss the budget briefs. In certain contexts, the political environment is characterized by suspicion and mistrust, which creates additional hindrances.

Box 16: Good practices in using budget briefs

- ✓ Develop an advocacy/ follow up plan immediately after finalizing budget briefs.
- ✓ Develop the advocacy plan jointly with relevant sections.
- ✓ Use insights from political analysis to inform your advocacy strategies.
- ✓ Involve the senior leadership team in advocacy activities.
- ✓ Allow sections to lead advocacy targeted at their line ministries.
- ✓ Target diverse audiences including ministries, parliamentarians, donors, CSOs, media and academia.
- ✓ Go beyond once-off dissemination events to engaging throughout the budget cycle
- ✓ Track and record impact of your advocacy actions

Third, the repetition of underlying messages from previous years and lack of ‘newness’ in analyses has generated disinterest in budget briefs among some government officials. For some, budget briefs have become a “routine exercise” that governments have become accustomed to. One respondent said that “It is hard to innovate and keep the product relevant” while another indicated that governments prefer “original research” or some kind of new information for them to take interest in a budget brief. The challenge for COs is, therefore, to keep budget briefs as relevant as possible.

Fourth, the role of UNICEF in public budgeting is not universally understood. To quote one respondent: “In some cases, government officials do not understand why UNICEF is involved in PFM issues. It is assumed as if this is the World Bank’s thing.” It takes time for UNICEF to be accepted as a credible contributor to PFM policy and practice. To some degree, this depends on

the positioning, consistency and in-country track record. Poor quality briefs and lack of specificity in key messages and recommendations does not help the situation.

Fifth, the PFM space is crowded in some countries. Apart from UNICEF, CSOs, private sector actors and UN agencies are also producing different types of budget analyses and seeking audiences with government officials. In many countries, international organizations such as Save the Children, World Vision, SUN Movement, Girls Not Brides, Clinton Health Access Initiative and Oxfam are also undertaking social sector budget analysis. Added to this list are hundreds of local CSOs involved in budget analysis and advocacy from a social sector perspective. The diversity of players and multiplicity of analyses breeds competition for space, resources and visibility. In the end, this increases the chances of being ignored by budget makers. Going forward, the key issue for UNICEF is how to navigate congested spaces, reflect on its role and forge the necessary partnerships to enhance the impact of its budget briefs.

Sixth, limited fiscal space amidst many competing priorities makes it hard for some governments to increase spending on social sectors even if they wish to. Most countries in ESA are struggling to mobilize enough revenue to finance their development agendas. This was the case long before the emergence of COVID-19, which significantly worsened the public finance situation. Thus, even if the messages from UNICEF are well-taken, the fiscal hands of the government are often tied. This, however, points to the need for briefs to better focus on analyses and recommendations to improve the design of annual budgets and impact of spending.

Lastly, there are internal hurdles to overcome. At the basic level, COs should develop dissemination and advocacy plans. Unfortunately, this has not been the case with most COs. Coordination between social policy and other sections for joint advocacy has also not been without challenges. It is regrettable that few COs have taken advantage of the short guidance note to develop a [budget brief impact action plan](#), which provides a simple template to strategize and execute an action agenda based on the main recommendations of each brief. Moreover, not all country teams, especially from sections other than social policy, are familiar with the budget calendar, institutions, processes and the politics of budgeting to meaningfully plan their engagements. This is essential for effective targeting, timing and pitching of key messages. Ownership and leadership of thematic sections in advocacy initiatives is also key, as is the involvement of senior management. In situations where external consultants are used, UNICEF staff should devote the necessary time to familiarize themselves with the key messages and background analysis. It is also important for staff to strengthen their lobbying and advocacy skills, including how to build constituencies of support, media engagement, high-level political advocacy and leveraging of partnerships, including with international financial institutions.

5. Recommendations

All COs in the region view budget briefs as useful tools to influence social sector spending, and the commitment to their use continues to grow. Budget briefs are now a key feature of annual rolling work plans. Many of UNICEF's partners increasingly expect them and refer to them. The why, what and how of developing budget briefs have been clarified via regional guidelines and data management tools. It is also clear that budget briefs can deliver powerful results if the content is properly developed in a timely manner and if there is a good plan to advocate for and follow up on the recommendations. In short, the proof of concept is there.

Despite the strong foundation and positive momentum, this light assessment revealed areas that require strengthening. Building on these emerging lessons, some important recommendations for UNICEF are summarized below:

- **Improve the efficiency of production:** COs should improve the efficiency of producing budget briefs by institutionalizing the process in the annual calendar and using simple templates and in-house databases of budget and other information that can be easily updated. The goal should be to release the briefs within three months of budget approval so that they can influence the forthcoming budget preparation process.
- **Strengthen internal coordination and ownership:** COs should improve internal coordination and ownership of budget briefs by ensuring that sections and the senior management play a more active role in the development and use of budget briefs. Thematic sections can leverage their relationships with line ministries to gather information, gain insights on underlying reasons behind spending trends and flesh out key messages and recommendations. At the same time, senior management is key in making the production of budget briefs an office-wide agenda and in supporting follow-up actions, including high-level advocacy.
- **Enhance the relevance and significance of the analyses:** COs should strive to make budget briefs relevant to the national context, PFM systems and sectoral priorities. It is also critical to go beyond aggregate analysis to highlight policy, programmatic and budgetary implications on the well-being of children. In the words of one survey respondent, the aim should be to avoid “superficial” analyses and recommendations. Ensuring relevance also requires COs to decide on what topical issues to focus on each year, instead of using the budget brief guidelines rigidly, and to develop specific research questions to guide the content and crafting of recommendations.
- **Improve the utility and effectiveness of budget briefs:** COs should plan for and dedicate time for advocacy and other follow-up actions to increase the impact of briefs. Effective follow up requires COs to be strategic in targeting specific audiences, including legislatures, social sector ministries/departments and finance ministries/treasuries, and packaging budget advocacy messages. Besides informing advocacy actions, budget briefs also provide pointers to areas for further investigation and capacity building.

- **Better position and pitch budget briefs among influencers and decision makers:** Given that PFM spaces are crowded in many contexts, COs should appropriately pitch and position their work within government, donor and other public budgeting platforms. The value addition of UNICEF should be clearly and consistently articulated and communicated with partners and stakeholders. Where necessary, strategic partnerships with other UN agencies, CSOs and international financial institutions should be forged for joint budget analysis and advocacy. Competition for turf is counter-productive and only drains the energies of government officials and other target audiences.
- **Enhance the coherence and interlinkages with other interventions:** COs should establish synergies and interlinkages between budget brief processes and other interventions carried out by the office, within and outside the social policy section. For instance, budget briefs should be enriched by other PF4C diagnostics such as PERs, PETS, fiscal space analyses and investment cases, and further connected to PFM reforms and budget transparency initiatives. COs should also leverage ongoing programmatic work, where possible, such as evaluations, HACT processes, support to procurement processes and resource mapping exercises. Importantly, key findings and recommendations should be anchored in ongoing PFM reforms in each country.
- **Continue to rely on technical support from ESARO:** About 95 percent of respondents recommended the continuation of hands-on support from ESARO. The main areas of demand that were mentioned include: quality assurance of budget briefs, further simplification of guidance documents, sharing good practices, supporting COs to deepen the analysis and make it relevant, outreach to other sections for them to be involved, and training on analysis of equity, efficiency and effectiveness of spending. Special requests were also made for extra support for thematic/cross-cutting budget briefs (child protection, ECD, nutrition, etc.).
- **Monitor impact:** Lastly, COs should systematically monitor and evaluate progress and challenges as well as intended and unintended impacts on spending decisions, PFM processes and children's rights. It is also important to closely monitor process indicators, such as time taken to produce a budget brief and the level of engagement among sections as well as with government officials and other partners.

References

UNICEF ESARO. (2021). Regional Budget Brief Webpage, available at: <https://www.unicef.org/esa/reports/budget-briefs>

UNICEF ESARO. (2021). Guidelines for Developing Budget Briefs, the full package, including Excel templates, is available at: <https://www.unicef.org/esa/documents/budget-brief-guidelines>

UNICEF ESARO. (2019). Budget Brief Impact Action Plan: A Short Guide, available at: <https://www.unicef.org/esa/documents/budget-brief-impact-action-plan-short-guide>

UNICEF Mozambique. (2020). Assessment of the Relevance and Effectiveness of UNICEF's Budget Briefs Series. Maputo: UNICEF Mozambique.