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Draft country programme document**

Panama

Summary

The draft country programme document (CPD) for Panama is presented to the Executive Board for discussion and comment. The draft CPD includes a proposed aggregate indicative budget of $10,250,000 from other resources, subject to the availability of specific-purpose contributions, for the period March 2027 to December 2031.

*E/ICEF/2027/1.

**In accordance with Executive Board decision 2014/1, country programme documents (CPDs) are considered and approved in one session, on a no-objection basis. This draft CPD, and a costed evaluation plan, will be presented to the Executive Board for review from 10 to 30 November 2026. The final CPD will be posted to the Executive Board web page in English six weeks in advance of the 2027 first regular session and in the other designated languages four weeks in advance.

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Programme rationale

1. The economic and institutional progress achieved by Panama over recent decades has laid a strong foundation for building a more inclusive development model, in which all children and adolescents can exercise their rights and access services and opportunities more equitably.

2. Panama has significant institutional, financial and technical capacity to make progress towards this goal. The Strategic Government Plan 2025–2029 reinforces this ambition, setting out the need to translate economic growth into social well-being and equitable opportunities throughout the country, and prioritizing relevant education provision, quality basic services and social inclusion initiatives.

3. Panama has 4.3 million inhabitants, including 1.2 million children and adolescents.[1] The child population reflects the country's ethnic and cultural diversity: twenty-three per cent of children belong to Indigenous people groups and 26 per cent are of African descent.[2] Social, ethnic and geographic inequalities persist, disproportionately affecting Indigenous, rural and Afro-descendent children, and children with disabilities, limiting their capacity to exercise their rights. These inequalities stem from the unequal distribution of services and institutional programmes, the limited redistributive capacity of fiscal and social policies, and patterns of exclusion linked to ethnicity, disability and gender. To effectively promote and monitor children's rights, civil society organizations require greater capacity, up-to-date information and improved institutional coordination. At the same time, barriers to information and participation, along with a lack of trust, make it difficult for families and communities to access essential services in a timely manner and to help shape the quality and cultural relevance of these services.

4. The country has one of the highest gross domestic products (GDP) per capita in Latin America and the Caribbean, at $19,789.70 in 2025.[3] Despite its economic progress, Panama continues to be marked by deep inequalities. In 2024, it had a Gini coefficient of 0.506,[4] reflecting high geographic and ethnic inequalities in income distribution. In 2023, poverty affected 4.8 per cent of the urban population and 76 per cent of people in Indigenous territories (*comarcas*).[5] In 2023, the country's public social spending was equivalent to 7.5 per cent of GDP, compared with 18.3 per cent in Chile and 16 per cent in Uruguay.[6] In 2024, tax revenue represented 11.3 per cent of GDP, compared with an average of 34.1 per cent in Organisation for Economic Co-

[1] National Institute of Statistics and Census (Instituto Nacional de Estadística y Censo, INEC), Ministry of Social Development (Ministerio de Desarrollo Social, MIDES) and UNICEF, *Situation of Children and Adolescents in Panama according to data from the 12th Population Census and 8th Housing Census, 2020 decade* Panama, 2024 (data from 2023), available in Spanish at https://www.unicef.org/panama/media/10461/file/Informe%20completo_Situación%20de%20los%20Niños,%20Niñas%20y%20Adolescentes%20en%20Panamá.pdf.

[2] Ibid.

[3] World Bank, "GDP per capita (current US$) – Latin America & Caribbean 2025", available at https://data.worldbank.org/indicator/NY.GDP.PCAP.CD?locations=ZJ&most_recent_value_desc=true, accessed on 23 August 2026.

[4] Economic Commission for Latin America and the Caribbean (ECLAC), *Social Panorama of Latin America and the Caribbean, 2025: How to escape the trap of high inequality, low social mobility and weak social cohesion*, table I.A1.1 (data: 2024), Santiago, 2026.

[5] World Bank, *Panama: From growth to prosperity – Poverty and Equity Assessment 2024*, Washington, DC, 2024.

[6] ECLAC, "Public social expenditure according to the classification of the functions of government (as a percentage of GDP)" (2023 data), available at https://statistics.cepal.org/portal/cepalstat/dashboard.html?indicator_id=3127&area_id=411&lang=en, accessed on 7 October 2026.

operation and Development (OECD) countries.[7] Furthermore, informal employment accounted for 47.1 per cent of total non-agricultural employment in 2025,[8] and public investment, services and economic opportunities remain geographically concentrated. This context limits the access of households to stable income, social protection and quality services, and exacerbates the deprivations experienced by children, especially those living in rural areas and Indigenous territories.

5. Multidimensional poverty affects 34 per cent of children and adolescents, with this rate rising to an average of 91 per cent in Indigenous territories.[9] While multidimensional poverty in the general population decreased from 18.4 per cent in 2019 to 14.7 per cent in 2022,[10] multidimensional poverty among children remained broadly unchanged between 2018 and 2022 (32.8 per cent and 34 per cent, respectively), with no statistically significant variation. Child multidimensional poverty remains more than twice as high as that of the general population. Social protection coverage among households with children is still limited: 71.4 per cent of children and adolescents in monetary poverty live in households that do not benefit from cash transfer programmes,[11] and the last census showed that 58 per cent of children and adolescents did not have access to social security, with this rate rising to 97 per cent in the Ngäbe-Buglé and Guna Yala Indigenous territories.[12] These gaps also have a gender dimension: 36.5 per cent of children and adolescents in extreme poverty live in households headed by a woman without a partner, who face more barriers to entering the labour market and greater caregiving burdens.[13] Information systems do not adequately identify inclusion and exclusion errors in social protection programmes, and limited programme evaluation hinders the use of evidence to improve their coverage and effectiveness. These gaps are exacerbated by insufficient or inequitable investment, limited coordination between social protection and economic inclusion initiatives, perceptions that prevent social protection from being fully recognized as an investment in human capital, and difficulties faced by families in accessing information and social benefits.

6. Deprivations in health, nutrition and early childhood development persist. Children, especially during early childhood, and pregnant women living in Indigenous or rural territories face barriers to accessing quality, integrated health services in a timely, continuous and equitable manner. As a result, preventable child deaths, incomplete vaccination schedules, malnutrition and preventable diseases persist. The infant mortality rate increased from 11.2 to 13.4 deaths per 1,000 live births between 2020 and 2024, peaking at 14.8 in 2023,[14] with significant geographic disparities.

[7] OECD et al., *Revenue Statistics in Latin America and the Caribbean 2026*, Paris, OECD Publishing, Paris, 2026.

[8] INEC, “Labour Statistics, Volume I – Situation of the employed population”, September 2025, available in Spanish at https://www.inec.gob.pa/archivos/P07055475202603041121 07Boletin%20de%20la%20Situación%20de%20la%20Población%20Ocupada%202025.pdf?utm_source=chatgpt.com.

[9] MIDES et al., *Multidimensional Poverty Index for Children and Adolescents in Panama 2022*, Panama, 2024, available in Spanish at https://www.unicef.org/panama/media/9596/file/Informe-IPM-NNA-1.pdf.pdf.

[10] Technical Secretariat of the Social Cabinet *National Multidimensional Poverty Index 2019 and 2022*, Panama, 2024, available in Spanish at https://www.mides.gob.pa/wp-content/uploads/2024/05/Informe-IPM1.pdf.

[11] MIDES, World Bank and UNICEF, *Child Poverty in Panama: A territorial approach to monetary poverty in childhood and adolescence*, Panama, 2026, available in Spanish at https://documents1.worldbank.org/curated/en/099041326155020024/pdf/P180301-f0ee4bc8-2738-432f-927f-488567dd7461.pdf. Estimates based on the 2022 Multipurpose Survey by INEC.

[12] INEC, MIDES and UNICEF, *Situation of Children and Adolescents in Panama*.

[13] MIDES, World Bank and UNICEF, *Child Poverty in Panama*.

[14] INEC, “Vital Statistics, Volume III – Deaths: Year 2024”, 2020–2024 series, available in

Chronic malnutrition affects 16 per cent of children under 5 years of age and 39 per cent of Indigenous children.[15] Key bottlenecks include the scarcity and limited use of information disaggregated by geographic area, ethnicity and socioeconomic status; limitations in the adequacy, efficiency and effectiveness of the public budget for primary healthcare; limited coordination between information systems for health service delivery, especially in hard-to-reach areas and Indigenous territories; insufficiently robust positioning of preventive health as a public policy; and barriers to service access including deficiencies in cultural and linguistic adaptation for Indigenous peoples.

7. Many children and adolescents, especially children and adolescents with disabilities, of Indigenous heritage, living in rural areas or living in poverty, face barriers to accessing, staying in and completing inclusive, quality education and to enjoying socio-emotional well-being. Thirty-eight per cent of 4-year-olds and 8.5 per cent of 5-year-olds are not enrolled in preschool education, despite it being compulsory.[16] Likewise, 10.6 per cent of adolescents aged 15 to 17 years are out of school.[17] Only 42 per cent of 15-year-old students meet the minimum expected proficiency levels in reading and 16 per cent in mathematics.[18] These figures reflect persistent challenges that hinder timely access to quality education, due to shortcomings in territorial planning to meet the demand for preschool and secondary teachers, schools and classrooms. Furthermore, there is continued room for improvement in the areas of planning, implementing and monitoring priority educational investments, generating evidence on the effectiveness of education programmes, and strengthening coordination between actors and between education levels to sustain reforms and improve quality and learning. Children with disabilities also face a lack of habilitation and rehabilitation services in Indigenous communities and hard-to-reach areas, as well as practices that restrict their entry into mainstream schools. In communities with multiple deprivations, immediate needs make it difficult to prioritize inclusive and quality education. Gender inequalities also affect educational continuity, with 60 per cent of adolescent mothers (aged 10–17 years) being out of school.[19]

8. Challenges continue to undermine child and adolescent protection. There are more than 14,000 adolescent mothers, and the fertility rate among girls aged 15 to 19 years is 42.2 births per 1,000 girls.[20] Early unions and adolescent pregnancy disproportionately affect Indigenous girls: 59 per cent of adolescent mothers are of Indigenous heritage and 61 per cent live in rural areas.[21] Furthermore, violence continues to be a significant threat to children's rights. In 2024, 26 per cent and 17.3 per cent, respectively, of cases handled by the child and adolescent courts concerned

Spanish at https://www.inec.gob.pa/publicaciones/Default3.aspx?ID_CATEGORIA=3&ID_PUBLICACION=1389&ID_SUBCATEGORIA=7.

[15] Ministry of Health and Gorgas Memorial Institute for Health Studies, National Health Survey of Panama, 2019.

[16] Ministry of Education and UNICEF, *The Dimensions of Exclusion in Panama*, Panama, 2022 (2019 data).

[17] Ibid.

[18] OECD, PISA 2022 Results: Factsheets – Panama, Paris, 2023, available at https://www.oecd.org/content/dam/oecd/en/publications/reports/2023/11/pisa-2022-results-volume-i-and-ii-country-notes_2fca04b9/panama_c894dcd5/85fcce46-en.pdf.

[19] INEC, 12th Population Census and 8th Housing Census 2023.

[20] INEC, MIDES and UNICEF, *Situation of Children and Adolescents in Panama*, p. 103, tables 58–59.

[21] INEC, "Vital Statistics, Volume II – Live Births and Fetal Deaths" (2024 data), available in Spanish at https://www.inec.gob.pa/archivos/P07055475202603191106501-Volumen%20II%20-%20Nacimientos%20Vivos%20y%20Defunciones%20Fetales,%202024.pdf.

abuse and sexual abuse.[22] Moreover, 78 per cent of victims of sexual offences registered between 1 January 2023 and 15 September 2025 were under the age of 18 years, and 92 per cent were female.[23] The institutional response is constrained by the lack of up-to-date data on violence against children and adolescents, insufficient budget for prevention and care, and social norms that perpetuate violence. Opportunities exist to strengthen institutional and intersectoral coordination between the national, provincial and local levels with a view to consolidating system governance and improving prevention, early detection, referral and timely response. There is also a need for improved institutional accountability and stronger reporting, feedback and participation mechanisms accessible and tailored to children.

9. Children and adolescents with disabilities, who represent 17 per cent of the child population,[24] face even more pronounced gaps across sectors. Among those aged 5 to 17 years, 11 per cent are out of school, 39 per cent are over-age for their grade (compared to 25 per cent of their peers without disabilities), and more than half do not benefit from social security.[25] Challenges affecting timely assessment and the availability of inclusive services, especially in rural and Indigenous areas, further restrict the exercise of their rights.

10. Panama faces significant climate and environmental risks. Ninety-three per cent of children and adolescents live in areas exposed to at least one hazard, including heatwaves (85 per cent) and droughts (72 per cent).[26] Along with extreme rainfall and rising sea levels, these hazards affect water and food security, health and livelihoods, especially for Indigenous children and those living in rural and coastal areas. Despite the country's progress on conservation and climate commitments, gaps persist in preparedness and resilient management, underscoring the need to integrate these risks into planning and services for children.

11. The combination of deprivations and structural factors described mean that gaps in children's rights cannot be addressed through isolated sectoral responses; rather, a stronger integrated protection system is needed. The evaluation of the 2021–2025 country programme highlighted the importance of greater intersectoral coordination, government ownership and the use of evidence. It recommended that UNICEF play a catalytic role appropriate to a high-income-country context, with a focus on advocacy, partnerships and resource mobilization. Therefore, the new programme adopts a single outcome, through an integrated intersectoral approach, that is centred around the implementation of the System of Guarantees and Comprehensive Protection of the Rights of Children and Adolescents, which is the national framework for coordinating institutions, policies and services to uphold child rights.

[22] INEC, "Criminal Statistics (Accused persons) on Children and Adolescents: 2024", available in Spanish at https://www.inec.gob.pa/publicaciones/Default3.aspx?ID_PUBLICACION=1368&ID_CATEGORIA=7&ID_SUBCATEGORIA=44.

[23] Public Prosecutor's Office, "CONAPREDES launches the #NoMoreSexualExploitation campaign to protect children and adolescents", 24 September 2025 (based on statistics from the Office of the Attorney General), available in Spanish at https://ministeriopublico.gob.pa/notas-de-prensa/conapredes-lanza-la-campana-yanomasexplotacionsexual-para-proteger-a-la-ninez-y-adolescentes/?utm_source=chatgpt.com.

[24] National Secretariat for Disability, "Second National Disability Survey", 2025, available in Spanish at https://panama.unfpa.org/sites/default/files/pub-pdf/2025-12/30122025-ENDIS-2-FINAL.pdf.

[25] INEC, 12th Population Census and 8th Housing Census 2023.

[26] UNICEF, *Children's Climate Risk Report 2026*, Florence, 2026.

Programme priorities and partnerships

12. The programme was developed through extensive consultations with government institutions, the United Nations system, civil society organizations, the private sector and adolescents. These stakeholders agreed on the need to translate evidence into decisions and budgets, strengthen coordination and adapt responses to local realities. Adolescents noted that education and training provision must correspond to their aspirations and local opportunities, and facilitate the transition to decent employment. They also proposed involving communities as agents of change to ensure more context-sensitive responses, strengthen social cohesion and generate sustainable change. The programme includes plans for safe, accessible and culturally relevant participation forums and feedback mechanisms, which will inform its implementation.

13. The programme is aligned with national priorities, including the National Strategic Plan with a State Vision: Panama 2030 and the objective of the Strategic Government Plan 2025–2029 to translate economic growth into social well-being and more equitable opportunities throughout the country. It will contribute in particular to priorities relating to primary healthcare, relevant and high-quality education, social inclusion and the reduction of social, ethnic and geographic gaps, supporting the achievement of Sustainable Development Goals 1, 3, 4, 5, 10, 16 and 17. It derives from and contributes to the 2026–2030 United Nations Sustainable Development Cooperation Framework (UNSDCF) and supports its priorities related to quality, equitable, resilient and inclusive basic social services and to efficient and participatory good governance, security and institutional strengthening, with a rights-based approach. It adopts a risk-informed approach that takes into account climate, disaster and economic risks, and will adapt programme implementation to these risks' evolution.

14. The programme is rooted in the international human rights and children's rights obligations of the Government. It will support the implementation of the 2018 observations of the Committee on the Rights of the Child, especially those on the allocation of capacity and resources to consolidate the System of Guarantees and Comprehensive Protection of the Rights of Children and Adolescents, and will contribute to the follow-up of the next observations, following the submission of the country's seventh periodic report in 2024. It also incorporates the recommendations of the Committee on the Elimination of Discrimination against Women on coordination, services and data related to violence, those of the Committee on the Rights of Persons with Disabilities on inclusive education and disaggregated data, and those of the Universal Periodic Review.

15. The programme's vision is for all children and adolescents to be able to exercise their rights more equitably and experience fewer deprivations that hinder their well-being and development. To make progress towards this vision, UNICEF will support the Government to identify, increase and leverage available fiscal space and to direct more and better public investment towards children, promoting a more equitable, efficient and effective allocation and use of resources. Furthermore, UNICEF will support the use of evidence and intersectoral coordination to strengthen public policies and services, with a view to reducing the inequality gaps that affect vulnerable children in particular. Consultations with key stakeholders, the situation analysis and the recommendations of the evaluation of the 2021-2025 country programme confirm that the added value of UNICEF lies in driving an integrated approach to children's rights and in supporting the country – through high-level technical assistance – to consolidate its progress and promote more and better public investment for children.

16. Therefore, the programme is structured around a single integrated outcome: to contribute to the country's implementation of its System of Guarantees and Comprehensive Protection of the Rights of Children and Adolescents. This system brings together institutions, services and mechanisms focused on prevention, care, specialized protection and guaranteeing rights at the national and subnational levels. By working with the Government and key partners and leveraging public and private partnerships and resources, the programme will pursue systemic changes in three areas: evidence-based regulatory frameworks and public policies; equitable investment for the benefit of children; and institutional governance and capacity for inclusive high-quality services. In line with its catalytic role and added value in a high-income country, UNICEF will support the relevant institutions to translate these changes into measurable progress on reducing the deprivations affecting children, by strengthening integrated care systems and improving equitable access to health, education, early childhood development and protection services, helping to reduce multidimensional child poverty. Interventions will be national in scope, with differentiated support for those geographic areas and groups with the largest gaps.

17. In a high-income country with significant national capacity and resources, UNICEF will concentrate its cooperation efforts where they will have the greatest multiplier effect in improving the living conditions of children and adolescents. It will act as a thought leader on the generation of evidence and knowledge on children, a convener of partnerships and an ally for advocacy, facilitating the use of evidence to inform public decision-making and harnessing specialized knowledge and international experiences for the benefit of the country. It will bring together the Government, civil society, the private sector, academia, international financial institutions and other United Nations system agencies to mobilize political will, public support and resources.

18. The programme will achieve scale by catalysing effective, evidence-based solutions so that they are adopted and institutionalized in national policies, budgets and systems, along with mechanisms for their expansion and sustainable funding. To this end, UNICEF will combine high-level technical assistance, evidence, strategic communication, innovation and advocacy, and will strengthen partnerships with international financial institutions and other stakeholders to mobilize resources and promote innovative financing mechanisms for children.

Integrated protection system

19. This programme component will support the implementation of the System of Guarantees and Comprehensive Protection of the Rights of Children and Adolescents as an overarching framework for policies, institutions, budgets and services for the benefit of children, across different sectors and levels of government. To achieve systemic transformation, it will support the country to make three interrelated changes: (a) stronger regulatory frameworks and public policies for the benefit of children; (b) equitable, efficient and evidence-based investment for children; and (c) effective governance systems and stronger institutional capacity. These priorities align with pillars 2 and 3 of the Strategic Government Plan 2025–2029 and outcomes 2 and 3 of the UNSDCF.

20. The first programme component focuses on supporting the strengthening of regulatory frameworks and public policies for children, underpinned by improved information and evaluation systems. UNICEF will work with key government institutions to develop three areas of intervention: (a) strengthening the generation and use of community information, its integration into the Electronic Health Information System, the incorporation of child-related modules into the national household registry, the evaluation of educational programmes, and support for the

generation of national data on children through national sources – including indicators on violence, early childhood, health and nutrition – and the implementation of the Multiple Indicator Cluster Survey; (b) supporting national authorities to strengthen monitoring and evaluation of key laws and policies, including inclusive education policies, the health master plan for children and adolescents, and the Network of Opportunities and Guardian Angel programmes; and (c) advocacy and influence, particularly with the Ministry of Social Development, the National Secretariat for Children, Adolescents and Families, and the National Assembly, with a view to promoting a regulatory framework aimed at preventing violence and prohibiting corporal punishment against children and adolescents. The integration of these tools into public systems and their regular use by the relevant institutions will facilitate the institutionalization of evidence-based decision-making and efforts to put it into practice or sustain its implementation countrywide.

21. Second, UNICEF will support and promote more equitable, efficient and effective public investment for children, working with the Ministry of Economy and Finance, the Office of the Comptroller General, sectoral institutions and the National Decentralization Authority to strengthen cross-cutting budget tagging and the capacity to identify, monitor and ensure transparency in such investment, protect allocations and improve their sufficiency and sustainability, thereby reducing gaps between geographic areas and the deprivations affecting the most vulnerable children. In partnership with international financial institutions and other stakeholders, UNICEF will mobilize evidence, technical expertise, innovative financing mechanisms and complementary resources to increase fiscal space, direct more and more equitable public resources towards children, and sustain investments at the national level. Through technical assistance, evidence and advocacy, UNICEF will strengthen subnational investment, supporting reforms to Law No. 37 of 2009 on the decentralization of public administration, promoting a more equitable distribution of funds transferred to local governments, and supporting the incorporation of child welfare into district plans and municipal governance mechanisms that are part of the System of Guarantees and Comprehensive Protection. In this context, UNICEF will focus its advocacy on more and better investment in primary healthcare, with a focus on integrated management of childhood illness; infrastructure, staffing and support for inclusive education; social protection to reduce child poverty; comprehensive early childhood care and the transition from education to employment; as well as the assignment of the staff needed to implement Law No. 285 of 2022 that creates the System of Guarantees and Comprehensive Protection of the Rights of Children and Adolescents.

22. Third, UNICEF will work to ensure that the System of Guarantees and Comprehensive Protection effectively coordinates national and subnational prevention services, strengthening their governance, the frontline workforce, and community and adolescent participation. It will focus its efforts on three lines of action. First, through advocacy, partnerships and technical assistance, it will strengthen coordination between the ministries responsible for health, social development and education and the National Secretariat for Children, Adolescents and Families, support the provincial and municipal committees provided for in Law No. 285 on comprehensive protection, and promote public-private partnerships to expand local prevention programmes. Second, it will support training institutions, teachers and other front-line actors to build capacity in the areas of children's rights, gender, prevention, inclusion, interculturality, foundational learning and mental health in schools, through the use of innovative training approaches, monitoring mechanisms and good practices tailored to rural and Indigenous territories. Furthermore, it will provide guidance for families on how to access services, especially for children with disabilities. Third, UNICEF will promote community

communication and participation to: (a) improve access to, use of and demand for services; (b) promote early childhood development, violence prevention, inclusive education and the transition to decent employment for adolescents and female heads of household; (c) position social protection as an investment in human capital; and (d) promote the use of the Ministry of Social Development's Responsible and Loving Parenting programme. Adolescent participation, especially that of adolescent girls, will be a cross-cutting focus.

Programme effectiveness

23. This cross-cutting component will incorporate the enablers needed to manage the cooperation programme in a relevant, effective and coherent manner: quality assurance, planning, monitoring and evaluation; programmatic coordination; advocacy and strategic communication; and partnerships and resource mobilization. It will also promote two accelerators: (a) the transformation of institutional systems, to strengthen planning, decision-making, financing, monitoring and the expansion of quality services, with a gender focus; and (b) the strengthening of community and front-line systems, to ensure that basic social services are accessible, equitable, culturally relevant and resilient. Similarly, UNICEF will ensure the use of approaches and strategies that promote gender equality and advance disability inclusion, interculturality, resilience and participation.

24. Quality assurance, planning, monitoring and evaluation will provide the mechanisms to verify programme quality, measure results, and promote learning and adaptation during implementation. These processes will make use of disaggregated data and relevant analyses. UNICEF will integrate advocacy and strategic communication as programme enablers to position children's rights on public and political agendas and harness the evidence generated by the programme to drive decision-making and foster political will and social support.

25. It will also strengthen partnerships with the Government, the private sector, international financial institutions, civil society, academia and United Nations agencies to mobilize knowledge, resources and influence, leverage public and private financing, and scale up solutions with proven results. This will include forums for dialogue with business leaders, foundations, industry platforms and trade associations, the strengthening of business initiatives for children's rights, and the development of platforms for joint action and resource mobilization. Programme coordination will combine UNICEF technical, communication and resource mobilization capabilities with financial management, contracting, procurement, logistics and digital systems to support timely and efficient implementation, ensuring the coherence of interventions, the efficient use of resources and the achievement of results.

26. The programme will take a risk-informed approach and incorporate proportional measures for preparedness and service continuity in the event of crises and disasters. When necessary, UNICEF will adapt its cooperation programming and support the national response, in line with the Core Commitments for Children in Humanitarian Action and the UNICEF Strategic Plan, 2026–2029.

Summary budget table

Programme component	*(In thousands of United States dollars)*		
	Regular resources	*Other resources*	*Total*
Integrated protection system	0	8 000	8 000
Programme effectiveness	0	2 250	2 250
Total	**0**	**10 250**	**10 250**

Programme and risk management

27. The present document summarizes the contributions of UNICEF to national results and is the principal mechanism for accountability to the Executive Board for aligning results and the resources assigned to the programme at country level. The responsibilities and accountability of managers at the national, regional and headquarters levels are defined in the policies and procedures relating to the organization's programmes and operations.

28. The programme will be coordinated with the Government of Panama through the Ministry of Foreign Affairs, with the participation of the institutions responsible for health, education, social protection, integrated protection, planning and finance. Joint workplans and reviews will facilitate monitoring, intersectoral coordination and corrective measures. Implementation will be linked to the UNSDCF mechanisms through direct contribution to outcome group 2 (co-led by UNICEF) and by UNICEF participating as a stakeholder in outcome group 3, as well as in the Human Mobility Group together with United Nations agencies, international financial institutions, civil society and the private sector.

29. UNICEF and its partners will monitor programmatic, financial and management indicators and will apply the Harmonized Approach to Cash Transfers framework and assurance measures. Periodic analysis will guide prevention, mitigation and adaptation efforts in the face of risks such as potential fiscal constraints and reductions in social investment; changes in priorities and institutional coordination constraints; lack of timely or disaggregated data; and emergencies, climate threats, migratory movements or situations of social instability that could disrupt services. To strengthen the resilience and continuity of services, UNICEF will integrate risk management, early warning, anticipatory action and emergency preparedness throughout its programming.

30. The programme will promote the meaningful participation of children, adolescents, families, communities, traditional authorities and organizations representing people with disabilities, and put in place or strengthen accessible, safe and confidential information, feedback and complaint mechanisms to support accountability. In accordance with the Social and Environmental Safeguards Framework, proportional risk prevention and management measures will be implemented, including protection from sexual exploitation and abuse, data protection and the management of data-related incidents and breaches. UNICEF will monitor and ensure the implementation of United Nations standards, policies and workplans on protection from sexual exploitation and abuse, including through the designation of a dedicated focal point and mandatory training for all staff.

31. Operational risks will be managed through organizational systems for security, operational continuity and fraud prevention and response. Key risks include the limited availability of specialized talent and suppliers, funding uncertainty, changes

in political priorities, gaps in protection from sexual exploitation and abuse compliance, and potential impacts resulting from social crises or climate events. To mitigate these, UNICEF will strengthen its management of suppliers and talent, partner training and supervision, and operational continuity and risk management mechanisms. To promote sustainability, UNICEF will diversify its partnerships and funding sources and work to mobilize and leverage public, private and international financial institutions' resources to achieve results for children at a larger scale. The risk matrix will be reviewed periodically.

Monitoring, learning and evaluation

32. UNICEF will help to strengthen the capacity of national statistics, monitoring and evaluation systems to generate and use timely, reliable and disaggregated data on children and adolescents. It will prioritize support to government-led systems, including sectoral administrative registers, the Child Multidimensional Poverty Index and the Multiple Indicator Cluster Survey. There will be a focus on strengthening the disaggregation of data by sex, age, disability, ethnicity and geographic location, applying personal data protection standards. This information will support Sustainable Development Goals monitoring and the formulation, implementation and evaluation of public policies.

33. The Government, UNICEF and partners will agree on responsibilities for collecting, validating and analysing data for and reporting on programme and UNSDCF indicators. National systems, UN INFO, partner reports, programme monitoring visits and the UNICEF Global Monitoring Framework will be used to inform progress review. Monitoring will cover the performance and maturity of national systems, potential unforeseen social and environmental impacts, the effectiveness of mitigation measures and information received through accessible participation, feedback and complaint management mechanisms. Priority will be given to collecting information on vulnerable children, including women, people with disabilities and adolescents, especially in the case of interventions in humanitarian settings.

34. UNICEF will coordinate evaluations and learning activities included in the costed evaluation plan with the Government and partners. Evaluations will cover three thematic areas: (a) the Master Plan for Health during Early Childhood, Childhood and Adolescence (2018–2025), including recommendations for the new plan; (b) educational access, retention and completion programmes, in 2029; and (c) the implementation of the System of Guarantees and Comprehensive Protection of the Rights of Children and Adolescents, in 2030. At least annually, UNICEF and its partners will jointly review data, outcomes, risks and community feedback to adjust workplans. Evaluations, after-action reviews and experiences from innovative models will be documented and shared to support their institutionalization and scale-up.

35. Where appropriate, UNICEF will support the generation of evidence and national reporting to treaty bodies and international human rights mechanisms, in particular the Committee on the Rights of the Child, the Committee on the Rights of Persons with Disabilities and the Universal Periodic Review. Furthermore, it will strengthen monitoring capabilities to ensure the rapid availability of disaggregated information during emergencies and other crises.

Annex

Results and resources framework

Panama – UNICEF country programme of cooperation, March 2027–December 2031

Convention on the Rights of the Child: Articles 2–6, 12, 13, 19, 23, 24 and 26–30

National priorities: National Strategic Plan with a State Vision: Panama 2030; Strategic Government Plan 2025–2029: pillars 2 and 3; Sustainable Development Goals: 1, 3, 4, 5, 10, 16 and 17

UNSDCF outcomes involving UNICEF: 2

Related Impact Results of the UNICEF Strategic Plan, 2026–2029: 1–4

UNSDCF outcomes	*UNICEF outcomes*	*Key progress indicators, baselines (B) and targets (T)*	*Means of verification*	*Indicative country programme outputs*	*Major partners, partnership frameworks*	*Indicative resources by country programme outcome: regular resources (RO), other resources (OR) (in thousands of United States dollars)*		
						RR	*OR*	*Total*
Outcome 2: By 2030, more people, especially those in situations of vulnerability, access high-quality sustainable basic social services that are culturally and territorially relevant and incorporate a gender approach, contributing to closing structural gaps and guaranteeing the full exercise of their rights.	1. By 2031, the country has a stronger comprehensive system for the protection of the rights of children and adolescents that is coordinated and adequately funded and that guarantees, protects and restores rights more equitably and effectively, especially for children and adolescents in the most vulnerable situations.	Coverage of essential health services: reproductive, maternal, newborn and child health service coverage sub-index (SDG indicator 3.8.1) B: 78 (2021) T: 85 (2031) Number of children under 5 years benefiting from early stimulation, nurturing care, responsive caregiving and inclusive childcare services to support early childhood development, disaggregated by sex and geographic location B: 14 300 (2024)	World Health Organization, Global Sustainable Development Goals Database (Indicator 3.8.1) Administrative records from the Ministry of Social Development (MIDES) on coverage of early childhood services across different delivery methods (community, institutional,	1.1 By 2031, national institutions have stronger regulatory frameworks and public policies, accompanied by information systems that enable planning, monitoring and evaluation for informed decision-making to guarantee the rights of children and adolescents. 1.2 By 2031, public investment in children and adolescents is more equitable and efficient, evidence-based and better supported by strategic partnerships that drive innovation and bring in complementary resources. 1.3 By 2031, basic social service systems have effective governance	MIDES, Ministry of Education, Ministry of Health, National Secretariat for Children, Adolescents and Families, Social Security Fund, National Institute of Statistics and Census (INEC), provincial and municipal governments, traditional Indigenous authorities, Inter-American Development Bank, World Bank, United	0	8 000	8 000

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						RR	*OR*	*Total*
		T: 47 000 (2031)	flexible and family-based)	and human talent with greater capacity to deliver more inclusive, intercultural responses that meet quality standards for children and adolescents, especially those experiencing the greatest levels of vulnerability.	Nations, civil society organizations, organizations representing people with disabilities, community organizations, private sector, academia, and adolescent and youth organizations and networks			
		School exclusion rate (pre-primary, primary and secondary), disaggregated by sex and geographic location[a] Rate of 4-year-olds out of school B: 38% (2019) T: 35% (2031) 5-year-olds out of school B: 8.5% (2019) T: 7% (2031) Adolescents aged 12 to 14 years out of school B: 3.7% (2019) T: 1.5% (2031) Adolescents aged 15 to 17 years out of school B: 10.6% (2019) T: 9% (2031)	Official statistics based on the Multipurpose Survey/Labour Market Survey					
		Maturity of child protection systems[b] B: 19 (2026) T: 35 (2031)	Annual UNICEF assessments to determine the level of system maturity, with validation by government and civil society					
		Children and adolescents in multidimensional poverty B: 34% (2022) T: 34% (2031) (halting the upward trend of 1.2 percentage points	Multidimensional Poverty Index Report from the Social Cabinet and MIDES					

UNSDCF outcomes	*UNICEF outcomes*	*Key progress indicators, baselines (B) and targets (T)*	*Means of verification*	*Indicative country programme outputs*	*Major partners, partnership frameworks*	*Indicative resources by country programme outcome: regular resources (RO), other resources (OR) (in thousands of United States dollars)*		
						RR	*OR*	*Total*
		observed between 2018 and 2022)						
2	2. By 2031, the cooperation programme is effectively managed and coordinated, with robust planning and quality assurance mechanisms, and combines evidence-based advocacy, strategic communication, innovative partnerships and resource mobilization to accelerate equitable and sustainable results for children and adolescents.	Percentage of standard management and programme indicators that are on track for achievement B: Actual value of the 2026 Office Performance Scorecard T: ≥ 90% Number of private sector initiatives, platforms or networks with which structured forums for collaboration are maintained to scale up partnerships and advocacy for children's rights B: 0 T: 1	UNICEF internal reviews on financial and programmatic execution Documents, minutes and memorandums of understanding on strategic partnerships and initiatives with the private sector	2.1. Quality assurance, planning, monitoring and evaluation 2.2. Programme coordination 2.3. Advocacy and strategic communication 2.4. Strategic partnerships and resource mobilization	Government, United Nations, academia, private sector, civil society, media	0	2 250	2 250
Total resources						**0**	**10 250**	**10 250**

[a] The baseline data comes from "The Dimensions of Exclusion in Panama" (MEDUCA-UNICEF, 2022), which is based on official 2019 data.

[b] System maturity score: System building (1–19); system enhancement (20–38); system integration (39–57); system maturity (58–76).