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PUBLIC FINANCE FOR CHILDREN

A Global Compendium of UNICEF Actions to Accelerate Investments in Children



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Acronyms and abbreviations

ADP	Annual Development Plan
AI	artificial intelligence
ALIFA	Analisis dan Layanan Informasi Fiskal terkait Anak (Indonesia)
AMO	Assurance Maladie Obligatoire (Universal Health Insurance)
ASD	Aide Sociale Directe (Direct Social Assistance)
BIF	Burundian franc
CEQ4C	Commitment to Equity for Children
CMO	Congress Budget Commission
COBMIS	Controller of Budget Management Information System (Kenya)
CoE	Centres of Excellence
CRC	Convention on the Rights of the Child
CRF	Consolidated Revenue Fund
CRPD	Convention on the Rights of Persons with Disabilities
CTCG	Cash Transfer Coordination Group
DFAT	Department of Foreign Affairs and Trade (Australia)
DGs	Directors-General
DINAF	Directorate for Children, Adolescents and Family
DRC	Democratic Republic of the Congo
ECA	Europe and Central Asia
ECD	early childhood development
ECCE	early childhood care and education
ECE	early childhood education
ECEC	early childhood education and care
ESIR	Electronic Social Intelligence Reporting (Kenya)
EU	European Union
FCDO	Foreign, Commonwealth and Development Office (United Kingdom)
FFD4	Fourth International Conference on Financing for Development
FRW	Rwandan franc
FSA	Family Support Allowance
GARR	Global Annual Results Report
GDP	gross domestic product
GESI	gender equality and social inclusion
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GPNNA	Gasto Público en Niñas, Niños y Adolescentes (Public Expenditure on Children and Adolescents)
IBP	International Budget Partnership
ICDS	Integrated Child Development Services (India)
ILO	International Labour Organization
IMF	International Monetary Fund
INDDICA	National Institute for Defence of Child Rights (Timor-Leste)
INFF	Integrated National Financing Framework
KfW	Kreditanstalt für Wiederaufbau (German development bank)
KP	Khyber Pakhtunkhwa (Pakistan)
KSE	Kyiv School of Economics
Lao PDR	Lao People's Democratic Republic
LYD	Libyan Dinar
MCLCP	Mesa de Concertación para la Lucha Contra la Pobreza (Roundtable for Poverty Reduction, Peru)
MDCP	Multidimensional child poverty
MEF	Ministry of Economy and Finance
MENA	Middle East and North Africa
MIDEPLAN	Ministry of National Planning and Economic Policy (Costa Rica)
MIDIS	Ministry of Development and Social Inclusion (Peru)
MIMP	Ministry of Women and Vulnerable Populations (Peru)
MINEDU	Ministry of Education (Peru)
MINSA	Ministry of Health (Peru)
MOFP	Ministry of Finance and Planning (Tanzania; formerly POFP)
MoU	memorandum of understanding

MPPSPF	Ministry of Population, Social Protection and Empowerment of Women
MTBF	medium-term budget framework
MTEF	medium-term expenditure framework
MWCD	Ministry of Women and Child Development (India)
NESDB	National Economic and Social Development Board (Libya)
NFNC	National Food and Nutrition Commission (Zambia)
NLGFC	National Local Government Finance Committee (Malawi)
OOSC	out-of-school children
OPM	Oxford Policy Management
PANI	Patronato Nacional de la Infancia (National Child Welfare Agency, Costa Rica)
PBB	programme-based budgeting
PC-1	Planning Commission Form-1
P&D	Planning and Development Department
PEFA	Public Expenditure and Financial Accountability
PER	Public Expenditure Review
PETS	Public Expenditure Tracking Survey
PF4C	Public Finance for Children
PF4N	Public Finance for Nutrition
PFF	Public Finance Facility (EU–UNICEF)
PFM	Public Financial Management
PHC	primary health care
PIM	public investment management
POFP	President's Office Finance and Planning (Tanzania; now MOFP)
PPA	Pluriannual Plan (Brazil)
PPP	purchasing power parity; public–private partnership
PRR	Programme de la Refondation de la République (Niger)
SBMO	Social Budget Monitoring Observatory (Senegal)
SCOA	Standard Chart of Accounts (Kenya)
SDG	Sustainable Development Goal
SDPI	Sustainable Development Policy Institute
SEDI	Strengthening Evidence Use for Development Impact
SEGEPLAN	Secretaría de Planificación y Programación (Secretariat of Planning and Programming, Guatemala)
SESAN	Secretaría de Seguridad Alimentaria y Nutricional (Secretariat for Food and Nutritional Security, Guatemala)
SIAF	Sistema Integrado de Administración Financiera (Integrated Financial Management System, Peru)
SIGA	Sistema de Informações Orçamentárias Gerenciais Avançadas (Brazil)
SIPD	Sistem Informasi Pemerintahan Daerah (Local Government Information System, Indonesia)
TOR	terms of reference
TSA	Targeted Social Assistance
UCB	Universal Child Benefit
UK-PACT	UK Partnering for Accelerating Climate Transitions
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
VUP	Vision Umurenge Programme (Rwanda)
WAEMU	West African Economic and Monetary Union
WASH	water, sanitation and hygiene
WB	World Bank
WHO	World Health Organization



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Part I

Foundations and global orientation

Abstract

This Compendium synthesizes UNICEF's global experience in advancing Public Finance for Children (PF4C) between 2020 and 2026, using the United Nations Convention on the Rights of the Child (CRC) as its analytical lens. Drawing on 57 cases, it documents how UNICEF has supported governments to mobilize, distribute and track public resources for children – particularly in contexts of fiscal stress, fragility, and inequality.

Organized around core CRC principles, the Compendium highlights UNICEF's contribution to strengthening the adequacy, efficiency, equity, transparency, and resilience of public finance systems. It illustrates how PF4C tools – ranging from budget analysis and costing to digital public financial management (PFM) reforms and innovative financing – have translated into real gains for children across social sectors. The Compendium is designed as both an evidence base and a practical reference for policymakers, partners, and practitioners.

Executive summary

Key message

Evidence from over 50 countries shows that sustained gains for children depend not on isolated projects or incremental spending increases, but on the way public finance systems function. Between 2020 and 2025, governments faced unprecedented fiscal pressures driven by COVID-19, rising debt distress, climate shocks, and geopolitical instability. Children's needs intensified as poverty, learning loss, malnutrition, and vulnerability worsened. Official development assistance has declined, debt servicing is consuming growing shares of public revenue, and climate-related fiscal pressures are compounding structural weaknesses in many low-and middle-income countries. Against this backdrop, the urgency of strengthening public finance systems for children has never been greater.

This Compendium brings together 57 cases across all UNICEF regions spanning low-, middle- and high-income settings, including fragile and conflict-affected contexts.

These cases were selected from UNICEF's internal PF4C Global Mapping dashboard of more than 1,200 case studies from over 145 countries. The selection is purposive and illustrates sustained or catalytic engagement with public finance systems; the absence of other work does not imply that it was unsuccessful.

It is organized around six pillars aligned to the Convention on the Rights of the Child: adequacy; efficiency and effectiveness; equity; transparency, accountability and participation; PF4C in fragile and humanitarian contexts; and local finance. A separate chapter covers partnerships for scaled and sustainable PF4C results.

Context and approach

UNICEF's Public Finance for Children (PF4C) approach focuses on protecting and advancing child-centred public spending while strengthening the public financial management (PFM) systems that determine how resources are mobilized, distributed, executed, and accounted for. Between 2020 and 2026, PF4C evolved from a largely protective or advocacy role into a strategic lever for fiscal and institutional reform. Rather than operating at the margins of budgets, UNICEF increasingly worked with governments to strengthen the rules, incentives, and decision-making processes that shape financing systems, enabling more durable and scalable gains than stand-alone funding or short-term advocacy. PF4C has matured into a system-oriented discipline engaging simultaneously with macro-fiscal policy, budget processes, subnational governance, accountability institutions, and financing partnerships.

What works: Scale and impact

Adequacy

Financing adequacy improves most consistently when UNICEF engages early in fiscal decision-making before budget envelopes are fixed. Tools such as fiscal space analysis, public spending reviews, costing exercises, budget tagging, and budget briefs help ministries identify funding gaps and protect priority programmes during fiscal consolidation. When child priorities are codified within official budget classifications and medium-term expenditure frameworks, they become part of routine government practice rather than dependent on repeated advocacy sustaining investments through political transitions, economic downturns, and external shocks. In Nigeria, sustained engagement contributed to the prioritization of human capital development in the national medium-term expenditure framework (MTEF), with public spending surpassing benchmarks in education, health, and social protection. In Sri Lanka, engagement on debt restructuring showed that creating fiscal space for children in high-debt contexts requires upstream macro-fiscal engagement, not sectoral advocacy alone.

Efficiency and effectiveness

Increasing allocations is not enough unless funds are spent effectively. UNICEF has supported results-based budgeting, expenditure tracking, and digital PFM systems that link financial data to service delivery. In Namibia, procurement reforms secured an additional N$350 million (US$18.4 million) for health procurement and generated projected savings exceeding N$3 billion (US$158 million) over three years. In North Macedonia, revised education funding formulas introduced transparent per-student costs and equity-based incentives, benefiting 235,000 students and unlocking €15.9 million under the EU Growth Plan.

Equity

Aggregate increases in spending have not automatically reduced disparities for children. By combining disaggregated budget analysis, child-focused markers, subnational diagnostics, and fiscal incidence studies, PF4C has helped governments identify inequities and adjust allocations. In Honduras, systematic measurement revealed a sustained decline of over two percentage points of GDP in public investment for children since 2013. Evidence-based advocacy contributed to the mobilization of about US$32 million for child protection and water sectors in 2023. In Belarus, a fiscal incidence study showed that reducing child poverty to SDG targets was achievable at 0.27 per cent of GDP, a finding that was used to expand social assistance during COVID-19.

Scale of impact

Reforms documented in this Compendium have contributed to increased allocations across health, education, nutrition, early childhood development, child protection, and social protection, while strengthening the transparency, efficiency, and equity of spending. In Benin, the share of social sectors in the national budget rose from 35.9 per cent in 2018 to 46.6 per cent by 2025, with an Open Budget Survey score rising from 39 to 79 in the 2023 Open Budget Survey.

Alongside these transparency reforms, Benin issued Africa's first SDG Eurobond of €500 million in 2021 and a further US$500 million bond in 2025. In Montenegro, a US$200,000 UNICEF investment over three years contributed to a universal child allowance covering 95 per cent of children and €50 million in annual public investment. In Tunisia, fuel subsidy savings were redirected to cash transfers for 623,000 families, with a monthly child benefit now reaching over 590,000 vulnerable children. In India, engagement with the 15th Finance Commission contributed to a US$1.5 billion nutrition grant to all states and earmarking of 50 per cent of rural local body grants in FY2020/21, rising to 60 per cent for FY2021/22–2025/26, for water and sanitation.

These results are not outliers. In Rwanda, social sector allocations went up by 82 per cent over five years, supported by advocacy that mobilized €52 million in EU budget support and a US$98 million African Development Bank loan. In Morocco, UNICEF's support contributed to mobilizing about 2 per cent of GDP for the Direct Social Assistance programme, expanding early childhood education to 70 per cent and social protection coverage to 80 per cent of children by 2025. In Nepal, a US$23 million increase in social protection allocations enabled cash transfers to reach an additional 550,000 children under five. When PF4C tools are embedded within core fiscal systems and aligned with political cycles, the scale of impact for children is transformative.



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The systems reform narrative

Subnational finance

Local finance is the decisive transmission mechanism between national commitments and child outcomes. As decentralization deepens, many local governments lack sufficient transfers of funding, technical capacity, and transparent systems, so that weak subnational finance is a primary source of inequity. PF4C engagement at local level has improved service delivery for children through child-responsive budgeting, strengthened intergovernmental transfers, output-based financing, and participatory planning. In Kenya, digital PFM reforms contributed to an 11 per cent increase in the child protection budget and US$13.78 million in additional allocations across eight counties, catalysed by a UNICEF investment of just US$120,000 that leveraged US$250 million from international financial institutions. In Niger, a social contract approach across 44 municipalities resulted in 20 exceeding revenue targets by over 100 per cent, with social sector spending representing 78 per cent of municipal budgets in the Agadez region.

Transparency, accountability, and participation

Citizen budgets, open budget portals, digital dashboards, social audits, and legislative oversight have increased the visibility of spending and enabled civil society, parliamentarians, and communities to defend children's priorities under fiscal pressure. In Indonesia, an AI-driven budget tagging system classified over 1,000 child-related nomenclatures from 4,900 spending items, integrated into real-time government dashboards. In Brazil, embedding child expenditure data in the SIGA Brasil portal contributed to an 85 per cent increase in funding for the Criança Feliz home-visiting programme and positioned children as a cross-cutting priority in the 2024–2027 Multi-year Plan. In Zimbabwe, transparency reforms raised the Open Budget Index score from 23 in 2017 to 63 in the 2023 Open Budget Survey.

Fragile and humanitarian contexts

PF4C can deliver results even in fragile and conflict-affected settings. Hybrid approaches combining immediate fiscal protection with gradual systems strengthening have stabilized essential services and created reform entry points. In Syria, UNICEF produced the country's first Budget Brief in 2021 – the first independent analysis of government spending after a decade of conflict, paving the way for formal Ministry of Finance engagement during political transition. In South Sudan, combined social sector allocations reached about 28 per cent of the national budget in FY2021/22, supporting conditions to unlock US$9.2 million under the Global Partnership for Education. In Burundi, the Early Childhood Development (ECD) share of the budget rose from 2.3 per cent to 6.2 per cent between 2020 and 2023, despite severe fiscal constraints.

Partnerships and financing innovation

PF4C increasingly influences broader financing architectures through strategic partnerships with international financial institutions, UN partners, development banks, and civil society. The first phase of the EU–UNICEF Public Finance Facility (2019–2023), covering seven countries, showed how technical assistance aligned with EU budget support can embed child priorities within national fiscal frameworks. The UNICEF–UNDP Global Finance Flagship supported governments to integrate child-focused priorities within Integrated National Financing Frameworks, moving PF4C upstream into macro-fiscal and development finance spaces, and strengthening financing frameworks and coordination around children's priorities.

What this means for governments

Sustainable results are more likely when PF4C tools, data, and approaches are integrated into core PFM processes – planning, budgeting, expenditure tracking and accountability systems – rather than implemented as one-off analyses.

Evidence influences outcomes only when aligned with political and budget cycles. Both central and local finance reforms are essential for translating national commitments into services.

Key lessons include:



Integrate child priorities early in fiscal planning cycles, including medium-term expenditure frameworks and national development plans.



Institutionalize child-focused budget classifications so commitments outlast political cycles.



Strengthen subnational PFM systems to ensure national commitments translate into frontline services.



Use disaggregated data and equity analysis to redirect financing towards the most deprived communities.



Invest in transparency and oversight mechanisms to protect social spending during fiscal consolidation.

What this means for UNICEF

PF4C should be treated as a core institutional capability underpinning results across sectors. Continued investment is needed in upstream engagement with ministries of finance and planning, oversight institutions including parliaments and supreme audit institutions, subnational systems strengthening, digital PFM, and integration of child priorities within broader fiscal and financing reforms. Strengthening in-house expertise, cross-sector collaboration, and strategic partnerships will enable UNICEF to support governments in maximizing the leverage of public resources for children at scale. Priority areas include: upstream fiscal engagement; digital PFM systems; oversight institutions; subnational systems; and integration of child priorities within macro-fiscal and financing reform agendas.

Conclusion

There is mounting evidence that lasting results for children depend on how public finance systems function. PF4C has moved beyond protecting budgets for children; it has become a means of reshaping public finance systems to deliver sustained and equitable outcomes for children at scale. This systemic approach protects investments during crises, improves the effectiveness of limited funds, and enables scale that project-based approaches cannot match. As fiscal pressures intensify globally and the financing gap for children widens, strengthening public finance systems for children is not optional. It is essential. PF4C positions UNICEF to meet this challenge and to ensure that public finance becomes a consistent and powerful driver of children's rights and well-being.



Overview and reader's guide

Purpose and rationale

This Compendium documents UNICEF's experience in advancing public finance for children (PF4C) across the globe between 2020 and 2026, a period marked by unprecedented fiscal stress, heightened inequality, and growing demands on public systems. Governments faced simultaneous pressures from the COVID-19 pandemic, rising debt burdens, climate shocks and conflict, while the need to protect and strengthen investments in children became increasingly urgent.

Against this backdrop, UNICEF's PF4C work evolved from primarily safeguarding social sector budgets to engaging more deeply with core public finance systems. The Compendium responds to the need for a consolidated, analytically rigorous account of how PF4C tools, strategies and partnerships have been applied across diverse contexts to deliver results for children.

The Compendium is designed to serve as both an evidence base and a strategic reference. It supports learning across regions, guides policy dialogue with governments and partners, and provides a foundation for future PF4C programming and advocacy.

Analytical lens and CRC-based structure

The Compendium is organized around the United Nations Convention on the Rights of the Child (CRC), reflecting UNICEF's rights-based approach to public finance. All cases are analysed and grouped according to six CRC-aligned PF4C pillars:

- Adequacy
- Efficiency and effectiveness
- Equity
- Transparency, accountability, and participation
- PF4C in fragile and humanitarian contexts
- Local finance

This structure enables analysis of how public finance systems support the realization of children's rights across the budget cycle, rather than focusing on individual tools or sectors. It also allows the Compendium to capture the linkages between fiscal policy, public financial management, and service delivery outcomes for children.

Case identification and evidence base

Cases were identified by systematically reviewing UNICEF corporate and country-level documentation, including Global Annual Results Reports (GARRs), Country Office Annual Reports (COARs), Managers' Course materials[1], Global Thematic Spotlight Reports[2], evaluations, fragility analyses, and thematic studies. Consultations were held with regional and headquarters teams to ensure that coverage was comprehensive and accurate.

The Compendium includes 57 cases spanning all UNICEF regions and income groups, including fragile and conflict-affected settings. They reflect the breadth of UNICEF's PF4C engagement, from upstream macro-fiscal analysis to downstream support for local budgeting and community accountability.

Case typology and presentation logic

To balance analytical depth with global coverage, the Compendium distinguishes between two types of cases:

- **Long case studies** document sustained, multi-year PF4C engagement that has contributed to system-level change. These cases typically involve multiple PF4C tools, extended policy dialogue, and reforms spanning planning, budgeting, execution, and oversight.
- **Short case studies** capture targeted interventions or time-bound applications of PF4C tools. These include responses to specific policy windows, crisis moments, or discrete reform opportunities within the budget cycle.

Within each CRC-based chapter, long cases are presented first. They form the analytical core of the chapter and illustrate how PF4C contributes to durable change. Short cases follow, showing how focused interventions reinforce, complement, or catalyse broader reforms.

Using the compendium and mapping matrix

A standardized analytical matrix (Chapter 8) accompanies the narrative chapters. Each case is coded across income classification, fragility status, region, CRC pillar, thematic areas, PF4C tools, budget cycle phase, social sectors, and programme strategies.

Readers may use the Compendium in two complementary ways. The sections in Part II provide structured analysis organized by CRC principles. The matrix enables cross-cutting exploration of themes such as local finance, climate finance, transparency reforms, or innovative financing across regions and contexts.



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Part II

CRC principle-based analysis

1. Promoting adequate investment for children's rights

1.1 Analytical synthesis

Across regions, adequacy of investment remains a major constraint on child outcomes, even where policy commitments are strong. The cases in this chapter demonstrate that increases in child-related spending rarely result from incremental advocacy alone. Instead, adequacy improves when PF4C engagement contributes to upstream fiscal choices, including fiscal space decisions, medium-term frameworks, subsidy reform, and prioritization even in countries where financial resources are very limited.

This chapter draws on 16 long cases and 1 short case. The long cases show that sustained engagement with ministries of finance, promoting fiscal space analysis, expenditure reviews, and costing, plays a critical role in influencing resource allocation for children. These cases illustrate how adequacy gains are institutionalized when child priorities are embedded in planning and budgeting systems rather than negotiated annually.

The short case provides focused evidence that targeted PF4C interventions can unlock material funding increases when aligned with reform moments, particularly during crisis response or budget restructuring.

1.2 Long case studies

Armenia

Expanding adequate and inclusive social investments through evidence-based fiscal reform



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Summary

Armenia has made steady progress in social sector reform. Despite this, outcomes for children are uneven because there are still gaps in early childhood services, social protection coverage and disability-inclusive services. UNICEF supported the Government of Armenia to strengthen the adequacy and inclusiveness of social investments for children, through sustained evidence generation, fiscal policy engagement and partnerships with international financial institutions. UNICEF's analysis of preschool expenditure informed additional public funding that expanded services across underserved settlements. Through engagement around the IMF Stand-By Arrangement, UNICEF helped secure commitments to expand family, childcare, disability and survivor benefits and to establish a social spending floor. UNICEF also supported, jointly with the World Bank, the development of a vulnerability assessment system concept note and advocated for further investment in early childhood services and programmes. Additionally, UNICEF assisted in the budgeting process, including MTEF and budget cycle for general education, as well as generating evidence on the extra costs of disability. It also conducted costing of disability packages, foster care services and other new types of social services, as well as the new child protection system reform.

Context

Armenia has made steady progress in social sector reform, yet important gaps in early childhood education, childcare and disability-inclusive services continue to constrain equitable outcomes for children. Economic growth and sustained consumption in recent years have contributed to a decline in income-based poverty, but disparities persist. National estimates for 2024 indicate that 21.7 per cent of the population lived below the national poverty line, with extreme poverty remaining very low at 0.6 per cent. Child poverty, however, was higher than the national average, affecting around 28 per cent of children and underscoring that economic gains have not been shared equally across population groups.[3]

Public expenditure trends in 2025 reflected both progress and remaining structural constraints in financing social sectors relevant to children. Expenditures of the consolidated budget of the Republic of Armenia as a share of GDP remained broadly unchanged for health at around 1.5 per cent, while increasing for education to 2.8 per cent, compared with 2.4 per cent in the previous year, and for social protection to 8.4 per cent, compared with 7.5 per cent previously. While these shifts suggest a gradual re-prioritization in the budget towards social sectors, Armenia's spending levels for health and education remained below regional averages. This underscores continued challenges in ensuring adequate, efficient and equitable financing for services essential to children's rights and well-being.[4]

Armenia (continued)

UNICEF action

UNICEF supported the Government of Armenia through sustained evidence generation, policy dialogue and technical assistance aimed at strengthening both the adequacy and equity of public investments for children. Early engagement focused on analysing the effectiveness of public expenditure in preschool education, particularly in underserved settlements where access remained limited. UNICEF supported the evidence generation demonstrating both the demand for expanded preschool services and the potential developmental returns of increased investment, strengthening the case for equitable expansion of early childhood education. A cost–benefit analysis of alternative preschool service models was conducted, assessing the developmental returns and fiscal sustainability of expanding access in underserved rural settlements, alongside a comprehensive Education Sector Analysis for Armenia. This evidence informed national budget discussions, contributing to the allocation of an additional US$295,000 for preschool education services, enabling expansion across 201 settlements. The reform directly addressed access gaps in early childhood education and reinforced the case for prioritizing early investment in human capital.[5]

UNICEF informed medium-term expenditure and annual budget planning, supporting greater commitments to disability-inclusive services.[6] UNICEF also made a contribution to the World Bank Public Expenditure Review for Armenia, in the form of analysis and policy recommendations on social protection spending.[7]

The IMF-supported reforms included commitments to make childcare benefits universal for all children under the age of two, expand coverage of the Family Benefit Programme from 50 per cent to 75 per cent, and increase social assistance spending, including benefits related to disability, old age and loss of breadwinner.[8] A social spending floor, jointly monitored by the Government and the IMF, established fiscal safeguards to protect spending on key social programmes during periods of fiscal adjustment.[9]

These reforms strengthened fiscal safeguards and improved the reach of social investments for vulnerable children. In parallel, UNICEF advanced disability-inclusive financing as a core element of adequate social investment. UNICEF provided technical assistance to the Ministry of Labour and Social Affairs and generated a national study on the costs of disability inclusion. This work helped in the development of a CRPD-compliant[10] budget analysis and guided the design of new programmes for children with disabilities. UNICEF inputs were incorporated into the medium-term expenditure framework and annual budget planning processes, resulting in increased national budget commitments for disability-inclusive services.

UNICEF supported the costing of new minimum care standards using a life-cycle approach, covering nutrition, clothing, hygiene, and staffing requirements for people with disabilities, with draft standards under government review for approval in 2026. The new foster care system has also been costed to ensure its long-term sustainability and to support the introduction of family-based care approaches responsive to children's specific needs, including disability.

Key results



300 Schools and 500 kindergartens

under renovation and construction nationwide. Closing early childhood development gaps through expanded preschool access, backed by IMF-aligned policy reforms and targeted family benefits.

UNICEF-supported reforms in Armenia delivered concrete increases in public investment for children across multiple dimensions. Budget allocations for preschool education set the foundation for expanded access, with the Government now implementing a programme to renovate and construct 300 schools and 500 kindergartens, directly addressing early childhood development gaps. Policy commitments under the IMF-supported reform package strengthened the targeting and adequacy of family assistance, directing support to the poorest households. At the same time, coverage

Armenia (continued)

under the Family Benefit Programme has declined, while other benefit categories have expanded, including a universal childcare benefit for children under two, support for families with three or more children under six, and increased disability and pension benefits. The introduction of a social spending floor strengthened fiscal safeguards for child-related social programmes by protecting minimum levels of social expenditure during macro-fiscal adjustment periods.

Disability-inclusive budgeting reforms helped integrate disability-inclusive services into proposed public spending plans for children with disabilities, embedding rights-based approaches within national budget systems rather than relying on ad hoc programmes. UNICEF-costed services have been reflected in the draft MTEF for the Ministry of Labour and Social Affairs, including increased allocations for foster care, disability services, the new child protection system reform anchored in the Law on Child Rights and Child Protection approved in 2025, and shock-responsive social protection programmes, pending final approval in the MTEF and budget.

Key lessons and forward look

The Armenia case demonstrates how evidence-driven advocacy, when combined with strategic engagement in macro-fiscal processes, can secure sustained and protected investments for children. Aligning child-focused reforms with national budget cycles, medium-term frameworks and international financing arrangements increases both scale and durability of impact. Establishing social spending floors and embedding inclusion within budget systems are powerful tools to safeguard adequacy of investment for children, particularly in fiscally constrained environments.

Benin

Protecting and expanding social sector investment in the context of COVID-19



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Summary

Between 2018 and 2025 the Republic of Benin transformed itself from a state with chronically low social sector investment to a recognized example of progress in fiscal transparency and innovative financing. Social sectors accounted for just 30.1 per cent of government spending in 2017, which fell short of national development targets and left significant gaps in child well-being. However, through a sustained strategic partnership involving UNICEF, the Ministry of Economy and Finance, the National Assembly, and civil society organizations such as Social Watch Benin, the country adopted a 'human capital first' approach to public finance. As a result, the share of the social sector in the national budget rose to a historic 46.6 per cent in 2025. Benin's commitment to transparency, evidenced by its rise to 9th place globally in the Open Budget

Benin (continued)

Survey, has not only strengthened domestic accountability but also enhanced its international creditworthiness. Benin issued Africa's first SDG Eurobond in 2021. In January 2025, Benin announced approximately US$1 billion across two transactions, including a US$500 million international bond. Benin now serves as a regional hub for South–South cooperation, sharing its 'Benin Model' of transparent, child-centred budgeting with neighbouring countries across West and Central Africa.

Context

Before 2020, Benin enjoyed steady economic growth, yet this prosperity did not immediately translate into improved outcomes for its youngest citizens. In 2021, chronic malnutrition affected 36.5 per cent of children, and only half of the population under five was fully vaccinated. The fiscal landscape was characterized by moderate public debt but limited social protection coverage, which reached only 12 per cent of children.

When the COVID-19 pandemic struck in 2020, GDP growth slowed from 6.9 per cent to 3.8 per cent, and domestic revenues contracted, creating an immediate risk that emergency health spending would crowd out essential education and nutrition services. However, the post-pandemic period also highlighted Benin's macroeconomic resilience. Despite global inflationary pressures linked to the war in Ukraine and regional security crises in the Sahel – compounded by strategic border closures with Nigeria and Niger – Benin's economy rebounded, with a growth rate of 7.2 per cent in 2021 and 7.5 per cent in 2024.[11]

Throughout these shocks, the Government maintained fiscal discipline. The budget deficit was reduced from 5 per cent of GDP in 2020 to 2.9 per cent in 2025, meeting the West African Economic and Monetary Union (WAEMU) convergence criteria. Inflation was contained, declining from 3 per cent in 2020 to less than 2 per cent by 2025. This stable macroeconomic environment provided the foundation for the Government to expand its social commitments without compromising long-term debt sustainability, with the debt-to-GDP ratio stabilizing at 52.5 per cent in 2025.

UNICEF action

UNICEF's Financing for Children strategy in Benin shifted from traditional advocacy towards long-term systems strengthening and the embedding of technical expertise within state institutions. UNICEF consultants worked within the General Directorate of Budget to support the publication of budget documents that met International Budget Partnership (IBP) standards as well as highly specific thematic guides, such as Children's Issues at the Heart of the State Budget, Climate Change-Sensitive Budgeting, and Gender Equality and Equity in the State Budget.[12] These documents enabled both government officials and civil society to track how public funds were impacting the most vulnerable. From 2018 onwards, UNICEF used this evidence for high-level advocacy with the Ministry of Finance and the National Assembly, including during parliamentary debates leading up to the vote on the national budget.

To ensure these fiscal gains were supported by policy, UNICEF also provided technical assistance for the development of several landmark strategies, including the Holistic Social Protection Policy (2024–2033), the National Programme for Accelerating Girls' Education and Well-Being, and the National Food and Nutrition Policy, as well as the Nutrition Supplementation Programme for the First 1,000 Days in Benin.[13] A critical part of this support was making sure that each policy came with a clear, multi-year financing plan. UNICEF also leveraged its relationship with the International Monetary Fund (IMF) and the World Bank to support the integration of social spending floors into macro-fiscal frameworks.

By facilitating South–South cooperation, UNICEF also supported Benin in establishing a community of budget practitioners across ten African countries, allowing the country to share its experience with countries such as the Democratic Republic of the Congo (DRC), Guinea, Senegal, and Côte d'Ivoire on budget transparency, social spending, and programme-based budgeting.

Benin (continued)

Key results

The results of this decade-long commitment are evident in both international rankings and domestic budget allocations. Benin's transparency score rose from 39 in 2017 to 79 in the 2023 Open Budget Survey, making it the top performer in Francophone Africa and one of the highest-ranked countries globally.[14] These transparency improvements accompanied significant resource mobilization. In 2021, Benin issued a €500 million SDG Eurobond. In January 2025, Benin announced approximately US$1 billion across two transactions, including a US$500 million international bond.[15] These funds were complemented by a successful nutrition-focused fundraising roundtable that secured nearly US$450 million in commitments.[16]

The prioritization of children became a budgetary reality. Social sector spending as a share of the total budget rose from 32.6 per cent in 2019 to 46.6 per cent in 2025. Specifically, health spending nearly doubled as a share of total spending during the pandemic and reached 6.8 per cent in 2025, while education (20 per cent in 2025) and social protection (4.8 per cent) saw steady, protected growth. The institutionalization of the Cash Plus Care programme and the National Child Protection Policy helped ensure that these funds reached the community level. Furthermore, Benin has increasingly shared its experience with other African countries. Between 2022 and 2026, four countries – the Democratic Republic of the Congo (DRC), Guinea, Senegal, and Côte d'Ivoire – have drawn on elements of the Benin model for their own fiscal reforms.

Key lessons and forward look

The experience of Benin offers several important lessons for the global development community. First, it demonstrates that budget transparency is not merely a box-ticking exercise for governance; it is also an important economic tool that can enhance a country's creditworthiness and reduce the cost of borrowing on international capital markets. Second, the engagement with the National Assembly showed that involving legislators early in the budget cycle is essential for protecting social spending during times of crisis. When parliamentarians understand the evidence-based link between nutrition or education and long-term economic growth, they are more likely to defend those allocations against competing priorities.

The focus of Benin's PF4C agenda will need to change from budget allocation to budget execution and efficiency. While budget commitments have increased significantly, gaps in absorptive capacity remain a challenge. Strengthening public investment management at the subnational level will be critical to ensure that funds allocated for girls' education and community health are spent in the regions with the highest disparities, particularly in the north. By empowering the autonomous Court of Auditors[17] and deepening citizen participation in budget tracking, Benin is moving towards a future where social sector investment is no longer a discretionary choice but a permanent pillar of the national economic framework. This evolution helps ensure that, even as global shocks persist, the children of Benin remain at the heart of the state's fiscal priorities.



Colombia

Building an integrated national financing framework to secure adequate investments for children



Summary

Colombia has achieved strong alignment between national development planning, budgeting and the Sustainable Development Goals (SDGs). However, financing for child-related priorities has been constrained by fragmented funding streams and limited coordination across public, private and international resources. Through the Joint SDG Fund programme with UNDP and UN Women, UNICEF supported the Government of Colombia in developing a road map for an Integrated National Financing Framework (INFF). UNICEF contributed analytical evidence on social investment flows for children, strengthened monitoring of social spending on children, and supported the design of results-based financing mechanisms for early childhood services. These efforts helped position child-focused investments within Colombia's national SDG financing strategy.

Context

Colombia has made substantial progress in aligning national development planning and budgeting with the Sustainable Development Goals. By the end of the 2018–2022 planning cycle, around 98.2 per cent of Colombia's national development goals were aligned with the SDGs, and approximately 86 per cent of the national budget was linked to SDG priorities. Despite this, key challenges remained, including the mobilization and coordination of resources across governmental budgets, private sector financing and international cooperation to accelerate progress towards SDG targets, including those related to children. Existing public resources alone were insufficient to close financing gaps in priority areas such as early childhood development and care services.[18]

UNICEF action

Along with UNDP and UN Women, UNICEF helped the Government of Colombia develop a road map for an Integrated National Financing Framework (INFF) to address financing gaps for the SDGs. The goal was to diversify financing mechanisms and increase overall funding for priority social sectors, particularly child social services.[19]

UNICEF contributed analytical evidence on social investment flows related to child-focused SDG targets, providing government counterparts with a clearer understanding of how public spending, private finance, and international resources were contributing to child-related outcomes. This evidence helped identify financing gaps and informed national discussions on how to better mobilize and coordinate resources for children.

UNICEF also strengthened government capacity to monitor social spending on children and apply a life-cycle approach to budgeting and social project design.[20] Building on this analytical work, UNICEF also provided technical assistance in designing of results-based financing mechanisms for public care services for early childhood, linking financing to measurable outcomes. These efforts helped position child-focused investments within Colombia's national SDG financing strategy.[21]

Colombia (continued)

Key results

The INFF process significantly elevated the visibility of financing gaps affecting children within Colombia's national financing agenda. By integrating child-focused analysis into the SDG financing strategy, the Government gained a clearer and more comprehensive picture of the scale of resources required to meet child rights and gender equality commitments. The INFF process helped the Government of Colombia mobilize resources from domestic budgets, private sector financing and international cooperation to support SDG priorities affecting children.[22]

UNICEF's technical contributions helped position early childhood care services as a priority area for results-based financing mechanisms, while strengthening national capacity to track social spending on children and design child-responsive social investment programmes.[23]

Key lessons and forward look

The Colombia experience demonstrates that achieving adequate investment for children requires more than aligning budgets with policy priorities. It requires a financing framework capable of mobilizing and coordinating resources from multiple actors, including government, private sector and international partners.

A key lesson is the importance of combining strong analytical evidence on financing gaps with technical support on results-based financing mechanisms, enabling governments to better target resources toward child-related SDG priorities such as early childhood development and care services.

UNICEF will continue to support the Government in translating the financing road map created during the INFF process into concrete funding decisions and ensuring that more resources are directed towards services that deliver long term and equitable outcomes for children.

India

Expanding adequate and predictable public financing for children across federal and state systems



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Summary

In India, expenditure on children had been declining as a share of state budgets, from 18 per cent in 2013/14 to 15 per cent in 2018/19, with stark disparities between richer and poorer states. From 2019 to 2022, UNICEF engaged with India's 15th Finance Commission, supported gender and child budget statements in Maharashtra with UN Women, and strengthened SDG-aligned budgeting in Odisha. This contributed to a US$1.5 billion nutrition grant being extended to all states, rural local body grants tied to water and sanitation (50 per cent in FY2020/21; 60 per cent in FY2021/22–2025/26), and the institutionalization of annual gender and child budget statements in state planning and finance departments.

India (continued)

Context

India's federal system places primary responsibility for social sector spending on state governments, which account for nearly 80 per cent of total expenditure on health, nutrition, education, WASH, and child protection. Despite this, expenditure on children had been steadily declining as a share of state budgets. There were sharp disparities between states: child expenditure per capita in Goa was six times higher than in Uttar Pradesh.

Prior to COVID-19, fiscal space was already tightening due to an economic slowdown. The crisis put further pressure on government revenues while increasing needs, compounding the risk of underinvestment in early childhood, nutrition, and child protection. Addressing these challenges required engagement with India's fiscal federal architecture – particularly the Finance Commission, a constitutional body that determines tax devolution and grants between the Union government, states, and local governments.

UNICEF action

UNICEF pursued a multilevel PF4C strategy combining national fiscal advocacy, institutional reforms, and state-level systems strengthening. At national level, UNICEF conducted a comprehensive study on public expenditure for children across the Union government and 16 states, in close consultation with the Ministry of Women and Child Development (MWCD). In July 2019, UNICEF submitted a memorandum to the 15th Finance Commission recommending equalization grants in education, health, nutrition, WASH, and child protection to bridge spending gaps in poorer states, alongside conditional grants linked to normative spending benchmarks. UNICEF also provided technical briefings and evidence to support the Ministry's own recommendations to the Commission.

In Maharashtra, UNICEF and UN Women adopted a 'One UN' approach to strengthen gender and child budgeting. UNICEF provided technical assistance to the state planning and finance departments over five years to publish annual gender and child budget statements, build staff capacity, and make gender visible on the state's budget portal. Both agencies supported the Ministry of Women and Child Development to develop a new state policy and action plan for gender equality and women's empowerment, including mapping schemes and expenditures to SDG indicators, developing an indicator framework, and generating evidence on the macro-fiscal impacts of COVID-19. This contributed to the institutionalization of SDG budgeting and increased allocations for child-focused indicators.

Key results

UNICEF's engagement contributed to landmark fiscal decisions that expanded the scale, predictability, and institutional anchoring of public financing for children across national, state, and local levels. The 15th Finance Commission recommended a nutrition grant equivalent to US$1.5 billion, disbursed to all state governments in two instalments in 2020/21 to strengthen investments under the Integrated Child Development Services (ICDS) programme.

The Commission explicitly recognized nutrition as a "human capital issue that cannot wait to be addressed" and tied rural local body grants to water and sanitation: 50 per cent in FY2020/21 and 60 per cent in FY2021/22–2025/26, strengthening local service delivery and accelerating progress on child health outcomes. It also signalled future equalization grants for education and health, in line with UNICEF recommendations.[24]

Institutional reforms in Maharashtra led to the regular publication of gender and child budget statements, improved intersectoral coordination, and greater visibility of children in fiscal decision-making. In Odisha, SDG-aligned budgeting contributed to increased and better-targeted allocations for child-focused outcomes.[25]

India (continued)

Key lessons and forward look

Engaging constitutional fiscal transfer systems such as India's 15th Finance Commission can unlock far larger and more sustainable resources for children than sector-by-sector advocacy alone. India's experience demonstrates that evidence-based engagement with such systems can reposition child rights as a core macro-fiscal priority. Conducting analysis in close partnership with the ministry responsible for children was also critical to ensuring government ownership and amplifying the reach of UNICEF's recommendations.

Institutionalizing child and gender budget statements ensures that gains in adequacy are embedded in routine budget processes rather than remaining one-off achievements. Linking national transfer reforms with state-level SDG budgeting strengthens coherence between policy intent and expenditure outcomes. Sustaining these gains will depend on ensuring effective use of grants, reinforcing accountability at local levels, and extending equalization mechanisms to additional child-related sectors to further reduce inter-state disparities.

Lao People's Democratic Republic

Strengthening nutrition and social sector financing amid macroeconomic stress



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Summary

Lao PDR faces persistent child malnutrition alongside increasing fiscal pressures that constrain social sector spending. Through its Public Finance for Children (PF4C) approach, UNICEF supported the Government to strengthen the evidence base for nutrition financing and improve policy dialogue on public expenditure. Delivered through the EU–UNICEF Public Finance Facility for South and Southeast Asia, this support included evidence-based budget analysis and costing of the National Plan of Action for Nutrition. UNICEF also helped strengthen coordination across ministries responsible for nutrition interventions, thus improving clarity around nutrition financing and supporting more informed policy discussions. UNICEF PF4C assistance helped to keep nutrition a policy priority despite the macroeconomic instability.

Lao People's Democratic Republic (continued)

Context

Lao PDR is a lower-middle-income, landlocked country with a predominantly rural population and high exposure to climate-related shocks. Despite steady long-term progress in human development, children in Lao PDR continue to face high levels of malnutrition, especially stunting, as well as inequality between rural and urban areas.

The macroeconomic context deteriorated sharply following the COVID-19 pandemic. Rising public debt, currency depreciation and high inflation significantly constrained fiscal space and limited the Government's ability to sustain investment in social sectors. At the same time, rising food prices and economic pressures increased the vulnerability of poorer households, with potential consequences for child nutrition and food security.[26]

In this context, strengthening the efficiency and prioritization of public spending on nutrition became an important policy objective.

UNICEF action

UNICEF's PF4C engagement in Lao PDR combined short-term in-year budget engagement to protect child-related spending with longer-term system building to improve the adequacy, effectiveness and sustainability of nutrition financing.

UNICEF worked as part of a multi partner nutrition financing coalition under the EU–UNICEF Public Finance Facility. Working closely with the Government, the European Union, the World Bank, UN agencies and international NGOs, UNICEF supported a coordinated framework for evidence generation, policy dialogue and financing reform in nutrition and social protection. This facility complemented EU budget support by strengthening government capacity to plan, allocate and monitor social sector expenditure.

A key part of this work was the development of a Nutrition Budget Brief, containing the first systematic analysis of public expenditure on nutrition and its alignment with the National Nutrition Strategy and National Plan of Action for Nutrition. This analysis found that government spending covered roughly one-third of the costed nutrition plan, while development partners financed around 90 per cent of total nutrition investment. These findings highlighted important financing gaps and the risks associated with a heavy reliance on external funding.[27] The work involved collaboration across several ministries, including Health, Education and Agriculture and Forestry, reflecting the multisectoral nature of nutrition interventions.[28] The initiative also worked with the National Nutrition Committee and other government stakeholders to strengthen national capacity for budget analysis and policy dialogue related to nutrition financing.[29]

Key results

UNICEF's PF4C engagement significantly strengthened the visibility, transparency and political salience of nutrition financing in Lao PDR. The Nutrition Budget Brief and the reviewed costed nutrition plan were formally launched at a national Nutrition Forum in February 2021, attended by senior government officials, development partners and civil society, and received wide media coverage.

For the first time, clear evidence was publicly available on the scale, sources of and gaps in nutrition financing. Senior government leaders acknowledged the need to increase public investment in nutrition and committed to stronger national ownership of financing. The findings were used in the National Plan of Action for Nutrition 2021 to 2025 and its ongoing costing exercise.[30]

The EU UNICEF Public Finance Facility also strengthened coordination among nutrition stakeholders, improving alignment between budget planning, donor support and national priorities. While fiscal constraints remain severe, UNICEF's work helped safeguard nutrition as a policy priority during a period of macroeconomic instability and declining social sector expenditure.

Lao People's Democratic Republic (continued)

Key lessons and forward look

The Lao PDR case demonstrates that even in contexts of severe fiscal stress, PF4C can play a critical role in protecting and gradually strengthening investments for children by improving the quality of evidence, coordination and policy dialogue about social spending.[31]

Strong multi-partner coalitions anchored in government systems are essential to address fragmented financing and overreliance on external resources. Budget briefs and costed sector plans are powerful tools not only for advocating increased allocations, but also for improving transparency, accountability and sustainability.

The next phase of work will support key ministries, including Finance, Health, Education and Sports, Agriculture and Environment, and Labour and Social Welfare to improve budget planning, allocation, and expenditure tracking, particularly in relation to nutrition financing. Building on lessons from Lao PDR, efforts will prioritize translating political commitments into concrete budget increases through the development of a nutrition financing strategy and clearer prioritization of high-impact interventions, while gradually shifting towards greater domestic financing. This will include implementing capacity-building road maps, delivering targeted training on budgeting and nutrition expenditure tracking, and providing technical support to establish nutrition budget guidelines, expand budget tagging within the medium-term fiscal framework, and better leverage budget processes to prioritize nutrition investments. At the same time, the programme will strengthen transparency and accountability by supporting financial dashboards, annual performance reports, budget briefs, and costed sector plans, while reinforcing government-led multi-partner coordination platforms to address fragmented financing and reduce reliance on external resources. A key emphasis will be placed on linking expenditure trends more closely to nutrition outcomes to close the budget cycle, strengthen evidence-based policymaking, and sustain the case for increased investment in children.


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Madagascar

Leveraging public finance and transparency reforms to expand social protection during COVID-19



Summary

In Madagascar, social assistance accounted for only 0.14 per cent of GDP in 2020, one of the lowest levels globally, with existing cash transfer programmes reaching just 3.1 per cent of children and reliant entirely on donor financing. From 2020 to the present, UNICEF co-led the national Cash Working Group alongside the Government and coordinated a nationwide emergency cash transfer strategy, advocated with the IMF to include social protection in Rapid Credit Facility conditions, and supported budget transparency reforms and citizen participation in the local-level planning and budget cycles. As a result, unconditional cash transfers reached more than 345,000 households in urban and peri-urban areas. More than US$15 million was mobilized from international partners for the emergency social protection response. In 2023 the Zara Mira universal cash transfer was introduced.

Context

Madagascar is among the world's most vulnerable countries, with deeply entrenched poverty compounded by structural economic fragility. This fragility reflects a combination of domestic constraints and external pressures, including repeated climate shocks, public health crises, and limited adaptive capacity. World Bank estimates indicate that in 2021, approximately 69.2 per cent of the population lived below the international poverty line of US$3.00 per day (2021 PPP), underscoring the scale of deprivation.

Prior to the COVID-19 pandemic, Madagascar had experienced several years of moderate economic growth,[32] yet this growth was neither inclusive nor pro-poor. Poverty levels remained among the highest in sub-Saharan Africa, with nearly three-quarters of the population below the international poverty line. Children were disproportionately affected: two-thirds of Malagasy children experienced multidimensional deprivation, and child poverty was widespread even before the crisis.[33]

Public investment in social protection was extremely limited. In 2020, social assistance accounted for an estimated 0.14 per cent of GDP, one of the lowest levels in the world.[34] Existing cash transfer programmes were small, donor-financed, and concentrated in rural areas, reaching only a fraction of poor households and children. Budget transparency constraints further limited the Government's ability to mobilize external financing at scale.

COVID-19 dramatically worsened this situation. Economic contraction, lockdowns, and income losses, particularly in urban and peri-urban areas, were expected to push millions into poverty, including over one million children. The crisis exposed structural weaknesses in Madagascar's social protection system and the urgent need to scale up social spending rapidly, transparently, and credibly.

Madagascar (continued)

UNICEF action

Considering the complexities of the Madagascan context, UNICEF adopted a dual strategy combining emergency social protection scale-up with public finance systems strengthening, anchored in strong government leadership.

In the area of emergency social protection, in March 2020 UNICEF coordinated the preparation of a nationwide cash emergency response strategy in response to COVID-19.[35] This strategy prioritized rapid expansion of unconditional cash transfers to urban and peri-urban areas most affected by lockdown – a major shift from Madagascar's traditionally rural-focused safety nets. As co-lead of the national Cash Working Group UNICEF worked alongside the Ministry of Population, Social Protection and Empowerment of Women (MPPSPF) (now known as the Ministry of Population and Solidarity), and the national disaster risk management agency in this response.

In parallel, UNICEF leveraged its PF4C expertise to advocate for increased social protection spending within international financing arrangements. UNICEF successfully pushed for the expansion of cash transfers to be included as an indicative measure supported by the IMF's Rapid Credit Facility tranches approved in April and August 2020 – an important step in linking macro-fiscal support to social outcomes for children.[36]

UNICEF also intensified work on budget transparency and citizen engagement in local-level planning and budgeting processes. Drawing on International Budget Partnership assessments, UNICEF led evidence-based advocacy to identify concrete reforms needed to strengthen transparency in the use of COVID-19 resources. UNICEF supported the virtual public launch of the Open Budget Survey findings, contributed to national policy dialogue, and advocated for the creation of a dedicated COVID-19 fund through a government decree. This fund was designed to finance the national emergency plan and could be monitored online, strengthening accountability for crisis-related spending.[37]

To strengthen the post COVID-19 recovery in households' economic resilience, UNICEF championed Zara Mira – a universal cash transfer programme benefiting all children between 0 and 15, pregnant mothers and people with disabilities. Since its introduction, Zara Mira has extended from just a few communes in the Grand South of the country to more than 20 communes distributed in 6 districts in the Central and Grand Southeast regions. These regions were selected due to high poverty levels and high exposure to climate-related shocks including prolonged drought, floods and recurrent heavy cyclones.

Key results



4x

Growth in cash transfer coverage

National household coverage rose from 2% to 8% (2018–2025). Unprecedented scale-up reaching **345,000+ vulnerable households** during COVID-19 and **150,000+ children and mothers annually** through the Zara Mira Programme.

UNICEF's engagement contributed to an unprecedented scale-up of cash transfer coverage in Madagascar, as well as important advances in budget transparency. The Cash Working Group led by UNICEF implemented a harmonized, unconditional cash transfer programme that reached more than 345,000 vulnerable households (8,500 directly supported by UNICEF) in 14 urban and peri-urban districts affected by lockdown, leveraging over US$15 million for the social protection response during COVID-19.[38] This represented an unprecedented scale-up of social assistance in Madagascar.

Initial World Bank financing of US$10 million was complemented by an additional US$5 million mobilized from UN agencies, the European Union, and the Red Cross.

Madagascar (continued)

With the introduction of the Zara Mira Programme, UNICEF mobilized more than US$15 million to fund cash transfers including 'cash plus' interventions for more than 150,000 children, pregnant mothers and people with disabilities annually.[39] National coverage (households) of the cash transfer programme, albeit low, increased rapidly, from just 2 per cent in 2018 to 8 per cent in 2025, partly because of funding from the European Union, Irish Aid and KfW.

UNICEF's advocacy at international level contributed to greater recognition of social protection as a legitimate crisis response expenditure within IMF financing instruments. At the same time, transparency reforms – including the establishment of the COVID-19 fund and follow-up technical assistance to Madagascar's Ministry of Economy and Finance – helped address a critical barrier to donor confidence and future financing.

However, significant challenges remained. The scale-up of social protection and the cash transfer programme relies almost entirely on external financing, with no domestic budget contribution to cash transfers. Delays in operationalizing the COVID-19 fund further limited its immediate impact. These constraints underscored the fragility of social protection financing and the need for sustained PF4C engagement beyond the emergency phase.

Key lessons and forward look

PF4C approaches can be rapidly mobilized in crisis contexts to protect and expand social spending for children, even in highly resource-constrained settings, but sustainability requires domestic fiscal commitment alongside external financing. Madagascar's experience demonstrates that a government-led strategy combined with UNICEF's convening role and technical credibility enabled rapid cash transfer scale-up while strengthening public finance transparency.

Embedding social protection within macro-fiscal frameworks through IMF engagement, budget transparency reforms, and medium-term financing strategies is essential for sustainability. The delays in operationalizing the COVID-19 fund further highlight the importance of establishing governance arrangements ahead of crises.

UNICEF's continued PF4C engagement in Madagascar focuses on securing domestic resources for social protection, strengthening budget credibility, and institutionalizing transparency reforms to ensure that emergency gains translate into a more resilient and child-responsive social protection system.


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Montenegro

Expanding adequate and child-focused public investment through budget reform and evidence-based advocacy



Summary

In Montenegro in 2021, 1 in 3 children lived in poverty, only 10 per cent of children were covered by social protection, and education spending at 8.9 per cent of the state budget was well below international benchmarks. From 2020 to 2024, UNICEF partnered with the Ministry of Finance and Social Welfare and Ministry of Education to conduct child rights budgeting, poverty analysis, and education sector evidence generation to advocate for increased child investment. This contributed to a universal child allowance covering 95 per cent of children by end-2022 generating €50 million annually in public investment, and over €27 million committed for education reform in the years 2024–2026.

Context

Montenegro faced persistent underinvestment in child-related sectors despite relatively strong institutional frameworks, with 1 in 3 children living in poverty and only 10 per cent of children covered by social protection in 2021. COVID-19 severely affected the country's tourism-dependent and already indebted economy, worsening poverty and inequality. Inflation driven by surging global commodity prices in 2022 placed additional pressure on the most vulnerable families.[40] Education spending stood at only 8.9 per cent of the state budget in 2021 – well below the 15–20 per cent global benchmark – with salaries and wages consuming 85 per cent of the education budget, compared to an EU average of 65 per cent. Two in three primary schoolchildren were enrolled in schools with insufficient infrastructure, only one in four teachers attended professional development annually, and over 40 per cent of 15-year-olds struggled to comprehend a text of moderate length.[41] Social protection for children was fragmented and underfunded, with family and child benefits accounting for a comparatively small share of total social transfers. Strengthening public spending for children required tighter linkages between policy commitments, budget allocations, and medium-term financing decisions.

UNICEF action

UNICEF pursued a multi-year PF4C strategy combining child rights budgeting reforms, sector-specific expenditure analysis, and targeted advocacy with the Ministry of Finance and Social Welfare, Parliament, and line ministries, with a total financial contribution of approximately US$200,000 over three years. In social protection, UNICEF launched a 12-month advocacy campaign in 2020 to make child poverty a national priority, strategically timed to coincide with elections in which poverty and social justice were key campaign issues. UNICEF conducted a multidimensional child poverty study and co-authored a Social Protection Systems Assessment with the World Bank, providing recommendations to the Ministry of Finance and Social Welfare on designing and rolling out expanded child allowances.

Montenegro (continued)

UNICEF provided technical assistance to support the design and implementation of the universal child allowance, set at €30 per child and granted without conditionality. This support included the development of operational processes and manuals, as well as capacity-building for implementers at national and subnational levels. In parallel, UNICEF supported a separate activity to design a cash plus component linked to participation in early childhood education.

UNICEF's advocacy contributed to parliamentary passage of a budget law in late 2021 making the child allowance quasi-universal from early 2022 for children aged 0–6. In November 2022, the scheme was expanded to universal child allowance for children aged 0–18 and the full roll-out started in 2023. Earlier beneficiary categories (children with disabilities and beneficiaries of family support allowance – FSA) continued to qualify for the targeted child benefit until they turned 18, being entitled to higher child allowance amounts.

In education, UNICEF led the development of a comprehensive Education Sector Analysis in 2022 and, as a follow up and in cooperation with the Ministry of Education, published an Education Budget Brief in 2023, drawing a direct correlation between lack of investment and poor learning outcomes. Along with intensive policy advocacy and facilitation of the process of cooperation and coordination with the Ministry of Finance, UNICEF supported the Ministry of Education to identify priority investments and embed them directly into the state budget proposal, contributing to a 23.3 per cent increase in the non-salary component of the education budget for 2024.[42] At system level, UNICEF established a partnership with the Ministry of Finance to introduce and operationalize child rights budgeting, supporting the development of child budgeting analyses to assess gaps between national strategies and actual budget allocations.[43]

Key results

UNICEF's engagement contributed to transformative gains in social protection coverage and education financing, reflecting a clear expansion and stabilization of public investment for children across multiple sectors. In 2022, Montenegro became one of a small number of countries globally to have a fully universal child allowance for all children 0–18.[44] Coverage of children by child grants increased from 10 per cent to 95 per cent in the 18 months between the launch of the multidimensional child poverty study in 2021 and end-2022.[45] The annual public investment in the universal child benefit reached €50 million – more than 10 times UNICEF's yearly budget in Montenegro.[46]

In education, UNICEF intensive advocacy and technical assistance contributed to the Government committing over €27 million for 2024–2026 through the state budget and medium-term expenditure framework, focused on teacher training (a progressive 10-fold increase), school infrastructure (over €14 million, the largest public investment in decades), and digitalization (over €12 million). These resources are being financed with support from UNICEF and the European Union.[47]

Key lessons and forward look

Child rights budgeting combined with sector-specific evidence can translate policy commitments into tangible fiscal gains for children, particularly when advocacy is strategically timed to coincide with political windows of opportunity. Rigorous analysis grounded in multidimensional child poverty data and education financing and expenditure reviews enabled UNICEF to influence both annual budget decisions and medium-term financing frameworks in Montenegro. The creation of a unified Ministry of Finance and Social Welfare in late 2020 helped UNICEF expand its engagement with crucial government figures. UNICEF's support in mobilizing increased financing for education directly contributed to education being identified as a high-priority investment sector in the EU Growth Plan for Montenegro (2024–2027), with indicative allocations exceeding €60 million.

The Montenegro child allowance case illustrates the exceptional leverage of upstream PF4C engagement: a US$200,000[48] investment over three years contributed to €50 million in annual public investment in children. Adequacy gains are most durable when reforms are embedded within core budget institutions rather than treated as stand-alone initiatives. Looking ahead, sustaining these investments will require further integration of child budgeting tools across sectors and continued monitoring to ensure that increased spending delivers measurable improvements in child outcomes.

Morocco

Advancing child-sensitive public finance, a pathway to affordable and sustainable universal early childhood education and social protection



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Summary

In collaboration with Morocco's Ministry of Economy and Finance (MoEF), UNICEF strategically contributed to strengthening child-sensitive public financial management (PFM). By developing comprehensive costing and financing models, UNICEF facilitated the national roll-out of universal early childhood education (ECE) and a massive expansion of Family Allowances through the Direct Social Assistance (ASD, Child Benefits) programme.[49] These efforts have mobilized domestic resources, expanded child coverage of both ECE and social protection to respectively 70 per cent and 80 per cent in 2025, and laid the groundwork for Morocco's successful transition towards child-sensitive, results-based budgeting and sustainable social policies financing.[50]

To sustainably expand social investments, Morocco is transitioning to a rigorous results-based budgeting cycle. Moving forward, key priorities include establishing unit costs for public services within these social reforms, demonstrating cost-effectiveness, and incentivizing ministries to present alternative costing and financing scenarios to strengthen executive decision-making.

Context

Morocco is leveraging PFM reforms to put into effect its 2035 New Development Model and expand social sectors like health, education, and child protection.[51] However, these ambitions face severe fiscal constraints. Furthermore, despite the introduction of performance-based budgeting in 2016 and open budget initiatives, genuine results-based budgeting is hindered by fragmented policies and persistent transparency gaps – reflected in the country's 2024 Public Expenditure and Financial Accountability (PEFA) report and a 2023 Open Budget Index score of 47/100 and public participation score of 15/100.[52]

UNICEF action

UNICEF adopted a long-term PF4C strategy centred on a Memorandum of Understanding (MoU) signed with the MoEF in July 2019, creating an enabling environment for multisectoral capacity-building and support across key ministries.[53]

UNICEF's action focused on two core pillars:

- Supporting early childhood education (ECE) expansion: in 2021–2022 UNICEF provided, critical support for the legal adoption of the 'Programme de Généralisation du Préscolaire', establishing a binding commitment to universal preschool by 2026/2027 and defining minimum quality standards.[54] This support took the form of an initial costing exercise based on a survey of 400 existing preschool units from which a comprehensive national costing and financing model was developed for ECE. This model analysed the current programme, assessed alternative options, estimated costs, and explored variables such as teacher remuneration and the mix of service providers.

Morocco (continued)

- Advancing child benefits expansion: UNICEF implemented a comprehensive support strategy for social protection reform. Efforts began with PFM capacity-building alongside the International Labour Organization's International Training Centre (ILO-ITC) and the Tunisia Country Office. This was followed by a rigorous costing study exploring sustainable financing options for the flagship Direct Social Assistance (ASD) programme.[55] The ASD combats poverty through targeted child benefits (cash transfers, birth grants, and disability/orphan top-ups), a minimum flat-rate aid for childless households, and special aid for children in residential care. To secure long-term funding for both the ASD and universal health insurance (AMO), UNICEF and the MoEF are now finalizing a feasibility study (2025–2026). This study identifies quick-impact fiscal options that can be rapidly integrated into upcoming Finance Laws to relieve budgetary pressures.

Key results



~2%
of national GDP mobilized

Launched Direct Social Assistance (ASD) & Expanded Child Coverage. Fiscal space analysis enabled Morocco to expand preschool coverage to **70%** and social protection coverage to **80%** by 2025.

UNICEF's engagement significantly strengthened Morocco's capacity to plan and finance investments in human capital.[56] By linking policy choices directly to fiscal implications, the costing and fiscal space analysis efforts enabled informed decision-making on roll-out scenarios and budget sequencing.

This technical support contributed to mobilizing domestic resources and greatly expanding child coverage of both ECE and social protection to respectively 70 per cent and 80 per cent in 2025.[57] The national costing and financing model for child benefits provided the Government with its first comprehensive, evidence-based assessment of the financial requirements for universal child benefits and contributed to mobilize approximately 2 per cent of the national GDP for the ASD programme launch in December 2023.[58]

These efforts strengthened the adequacy and predictability of public investment in children, firmly embedding child-focused priorities within national planning frameworks, and laid the groundwork for a successful transition towards child-sensitive, results-based budgeting and sustainable financing of social policies.

The legal adoption of the *Programme de Généralisation* established a binding national commitment to universal ECE, while the definition of minimum quality standards ensured that expansion would not come at the expense of learning outcomes.

Key lessons and forward look

Morocco's experience proves that a sustained, MoEF-led partnership anchored in national PFM systems allows UNICEF to transcend project-based support and directly shape core investment planning. Furthermore, as Morocco accelerates its Performance-Based Budgeting reform, integrating broader human capital and social protection goals has significantly strengthened this partnership without diluting the focus on child outcomes.

Adapting to lessons learned from past 'Budget Briefs', UNICEF recognizes that while MoEF's PFM leadership remains essential, its role should be to facilitate rather than lead sectoral analyses. Consequently, UNICEF will assist key ministries (Education, Health, Social Protection) to use revised 'Budget Briefs 2.0' as streamlined, performance-oriented tools to help the ministries align seamlessly with the new PFM framework.

In the long term, navigating tightening fiscal margins requires a high-precision 'value for money' approach. Working closely with other technical and financial partners, UNICEF will champion a framework centred on equity, efficiency, and effectiveness, ensuring funds are consistently spent in the most effective way and where most needed.

Nepal

Expanding social protection through increased public investment



Summary

Nepal has made progress in poverty reduction and human development, yet many vulnerable children continue to face economic insecurity, particularly during early childhood. Through its Public Finance for Children (PF4C) approach, UNICEF has supported the Government of Nepal to expand social protection coverage by strengthening the evidence base for public investment and engaging in policy dialogue with national and subnational stakeholders. UNICEF combined advocacy, technical support on fiscal costing, and knowledge generation through the EU–UNICEF Public Finance Facility. These efforts contributed to a US$23 million increase in annual social protection allocations (2020 onwards), enabling the expansion of child cash transfers to an additional 550,000 children under five and strengthening evidence-based budgeting across Nepal's federal system.

Context

Nepal has achieved steady progress in poverty reduction and improvements in human development, yet it remains one of the poorer countries in Asia and continues to face challenges in delivering equitable social protection and public services.[59]

The country is undergoing a major transition to a federal system of government, with responsibilities for planning and budgeting increasingly devolved to provincial and local governments. While this transition aims to strengthen local governance and service delivery, it has also created challenges for public financial management and resource allocation, particularly at the subnational level.[60]

Within this context, financing constraints limited the scale and coverage of child-focused social protection programmes, particularly the Child Grant programme targeting young children. Despite strong evidence of its benefits for vulnerable households, existing budget allocations were insufficient to reach all eligible children.

Nepal (continued)

UNICEF action

UNICEF supported the Government of Nepal to prioritize increased investment in child-focused social protection through a combination of advocacy, evidence generation, and technical engagement. UNICEF developed an evidence-based case for increased investment in the Child Grant programme and supported technical costing and fiscal analysis to assess the affordability of programme expansion. This enabled the Government to evaluate the fiscal implications of increasing coverage and take this into account in policymaking and budgeting.[61]

At the same time UNICEF facilitated high-level engagement between children and parliamentarians, helping strengthen political commitment to expanding child-focused social protection programmes. This combination of advocacy and fiscal analysis contributed to more informed decision-making during national budget negotiations.

Through the EU–UNICEF Public Finance Facility, UNICEF further strengthened the evidence base for public spending on children by, among other things, developing knowledge products on budget analysis, conducting policy dialogue with government stakeholders, and providing support to improve understanding of social sector financing across Nepal's federal system.[62]

Key results

These efforts contributed to a US$23 million increase in annual allocations for social protection, enabling the expansion of cash transfers to an additional 550,000 children under the age of five. The increased financing strengthened the scale and reach of Nepal's Child Grant programme, improving income security for vulnerable households during a critical stage of child development.[63]

The EU–UNICEF Public Finance Facility also supported the generation of knowledge products and policy dialogue on public spending, strengthening the evidence base for social sector financing and improving understanding of budget allocations affecting children.[64]

Together, these efforts helped strengthen the role of evidence-based budgeting in national policy discussions and supported increased public investment in child-focused social protection.

Key lessons and forward look

The Nepal experience illustrates how combining political advocacy with fiscal analysis can help strengthen the case for increased public investment in children. Evidence-based costing and budget analysis supported policy discussions on expanding child grants and informed government decision-making during budget processes.

Strengthening public financial management systems and improving the availability of budget evidence can also support more informed decisions on social protection financing. Continued attention to evidence-based budgeting and coordination across federal, provincial and local governments may help sustain and further expand social protection coverage for vulnerable children in Nepal.



Nigeria

Strengthening public finance systems to increase investment in children (2018–2023)



Summary

Nigeria faced acute fiscal challenges, with public spending on health and education at around 4-5 per cent of total expenditure – far below international benchmarks. 53.9 per cent of children suffered from at least three simultaneous deprivations, while 47.4 per cent lived in monetary poverty. UNICEF supported fiscal space analysis, investment cases, the strengthening of the medium-term expenditure framework (MTEF), and local governance reforms across federal and state levels from 2018 to 2023. This contributed to increased social sector allocations at federal level and in UNICEF-supported states. For example, federal public spending surpassed 2023 MTEF benchmarks by 0.9 per cent in education, 0.8 per cent in health, and 0.17 per cent in social protection, Jigawa and Kano States allocated 6.4 and 7.5 per cent of their 2022 budgets to social protection representing increases of 0.3 and 1.5 per cent from 2021. Efforts are being made to support further policy reforms that reduce waste and leakage and ensure more efficient use of resources, such as the gradual implementation of programme-based budgeting across states, which is important for effective and sustainable investment in children.

Context

Nigeria faces acute fiscal challenges in mobilizing adequate resources for children, against a backdrop of high population growth, widespread poverty, and chronically low social sector spending. The absence of an Organic Budget Law remains a major constraint for the budget process. Nigeria has an estimated population of over 200 million, approximately 50 per cent of whom are children, and this is projected to rise to 403 million by 2050.[65] An estimated 47.4 per cent of children are monetarily poor and 53.9 per cent face multidimensional deprivation across education, health, nutrition, shelter, sanitation, water, and information. Government spending on health, education and other social services is low. Budget execution challenges further limit effectiveness, with approved budgets frequently under-executed and planning fragmented, particularly at subnational levels where service delivery responsibilities are concentrated.

UNICEF action

From 2018 to 2023, UNICEF engaged Nigeria at federal and state levels through four interlinked areas: analytical work, policy dialogue, capacity-building, and advocacy. First, in collaboration with Ministries of Finance, Budget, and Planning, UNICEF supported fiscal space and social budgeting studies assessing revenue trends, expenditure patterns, and PFM systems in child-related sectors including education, health, nutrition, WASH, child protection,

Nigeria (continued)

and social protection. Studies identified persistent under-allocation and weak budget execution, and highlighted expenditure reprioritization and efficiency gains as the most feasible options for expanding fiscal space.

Second, UNICEF supported the development of investment cases in health, nutrition, and early childhood care and education (ECCE), demonstrating high returns on investment and providing costed scenarios to inform state development plans, sector operational plans, and medium-term budgeting.

Third, UNICEF provided sustained technical assistance on child-sensitive MTEFs at federal and state levels, including training of government officials, development of budgeting tools, organization of sector budget consultations, and production of budget briefs. In Lagos State, UNICEF supported the introduction of a dedicated budget code for children; similar coding was introduced for social and child protection in Kano and Kaduna States.

Fourth, UNICEF supported the development of costed, child-sensitive state development plans and their integration into MTEFs and annual budgets. Multisectoral budget review platforms were established to support budget preparation and monitor social sector performance. UNICEF engaged parliamentarians and civil society organizations to strengthen social accountability, supplemented by pre-budget consultations and community-level townhall meetings.

Key results

UNICEF's engagement contributed to increased social sector allocations and strengthened budget processes at both federal and state levels. At federal level, for the first time, the national MTEF and Fiscal Strategy Paper included social safety nets as a national investment priority, with 2 per cent of the Consolidated Revenue Fund (CRF) allocated for universal basic education and 1 per cent of CRF allocated to the Basic Health Care Fund. By 2023, sustained engagement contributed to the prioritization of human capital development in the 2024–2026 MTEF, with public spending shares surpassing 2023 benchmarks by 0.9 per cent in education, 0.8 per cent in health, and 0.17 per cent in social protection. At state level, Jigawa and Kano States allocated 6.4 per cent and 7.5 per cent of their 2022 budgets respectively to social protection, representing increases of 0.3 per cent and 1.5 per cent from 2021. In Katsina State, 1 per cent of the state statutory allocation in the 2022 budget was appropriated for the contributory health-care scheme, up from 0.31 per cent in 2020. Kaduna State committed to increasing social protection allocations from 0.13 per cent to 1 per cent of consolidated revenue, while Kano and Jigawa States committed to allocating up to 10 per cent of annual budgets to social protection.[66] Investment case findings informed state budgets and development plans, with unit cost estimates used to improve planning and identify efficiency measures. Dedicated budget lines and coding in Kano and Kaduna States improved the visibility of public spending, enabling more effective budget tracking and evidence-based advocacy.

Key lessons and forward look

A government-led, evidence-based approach combining budget tagging, multisectoral review platforms, and engagement with parliaments and civil society as well as introduction of programme-based budgeting, is essential to sustaining investment in children through PFM reform. Nigeria's experience underscores that PFM reform is politically sensitive and that timely access to budget data remains a challenge. UNICEF mitigated these risks by adopting a government-led approach to evidence generation, strengthening ownership and trust with ministries of Finance and Planning. Child budget tracking through a single budget code has proven an effective PF4C entry point and should be expanded to additional states. Multisectoral budget review platforms strengthen accountability and transparent budget implementation. Engagement with legislators is critical in Nigeria as the legislative arm plays a decisive role in the appropriation process and in budget oversight while civil society organizations contribute to promoting transparency and accountability in budget processes.

Nigeria (continued)

Looking ahead, continued investment in evidence generation, advocacy, and partnerships is anticipated to result in further budget allocations to social sectors through reprioritization and efficiency gains. There is also an ongoing national effort to increase the amount of revenue generated internally through taxation, and UNICEF is maintaining dialogue with key stakeholders to ensure that additional resources are allocated to human capital development. Given Nigeria's scale, influencing public budgets offers considerably greater potential impact for children than direct service delivery alone.

Rwanda

Strengthening adequate social sector financing and social protection for children



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Summary

In Rwanda, COVID-19 created an immediate fiscal shock as most of the annual Vision Umurenge Programme (VUP) budget for social services had already been committed, limiting the Government's ability to expand social protection at a critical moment. From 2020 to 2022, as co-chair of the Development Partner Social Protection group in Rwanda, UNICEF provided technical analysis, repurposed resources to sustain cash transfers, and advocated for social sector prioritization. This contributed to an 82 per cent increase in social sector budget allocations from US$558.7 million in fiscal year 2017/18 to US$1 billion in fiscal year 2021/22, with the EU reallocating €52 million and the African Development Bank approving a US$98 million loan for social protection in Rwanda.

Context

Rwanda made significant progress in expanding social sector investments under its National Strategy for Transformation (2018–2024), yet financing constraints persisted, particularly for child- and gender-sensitive cash transfer schemes that had not reached full coverage due to limited funding. The onset of COVID-19 in March 2020 created an immediate fiscal shock. Within a week of the first diagnosed case of COVID-19, Rwanda went into national lockdown, sharply increasing vulnerability among poor and near-poor households. The budget for the social protection response alone was estimated at FRW 133.6 billion (US$141.7 million), representing around 1.5 per cent of Rwanda's GDP.[67]

By the time the Economic Recovery Plan was approved, most of the annual VUP budget for social services had already been committed or spent. Some donor-funded programmes were pending

Rwanda (continued)

approval and there was very little space in the national budget to fund immediate relief measures, let alone continue existing programmes to the end of the year.

UNICEF action

UNICEF supported the Government of Rwanda through evidence generation, technical assistance, capacity-building, and sustained policy advocacy to prioritize social sector financing during and beyond the COVID-19 crisis. UNICEF produced budget briefs for fiscal year 2021/22 covering the national budget and key child-focused sectors including education, health, nutrition, WASH, and social protection, strengthening evidence-based dialogue with government and development partners on budget adequacy and prioritization for children.[68]

At subnational level, UNICEF strengthened the capacity of local government officials in participatory planning and budgeting across 11 districts. In partnership with the Rwanda Management Institute and the National Child Development Agency, UNICEF supported training of officials from social sector ministries and all 30 districts on nutrition planning, budgeting, and expenditure tracking.[69]

During the COVID-19 crisis, UNICEF took up the role of Development Partner co-chair for Social Protection alongside DFID, and as lead agency of the UN Joint Programme on Social Protection represented UN agencies in all meetings with the Government, DFID, and the World Bank. UNICEF proactively shared technical analysis with new financing partners, including the EU and African Development Bank, providing joint comments on the Economic Recovery Plan covering targeting, coverage, funding, sustainability, and accountability.[70]

Key results

UNICEF's PF4C engagement contributed to a substantial increase in social sector financing and to significant additional external resources for social protection during the COVID-19 response. Budgetary allocations to social sectors increased by 82 per cent, from US$558.7 million in the 2017/18 fiscal year to approximately US$1 billion in the 2021/22 fiscal year.[71] Coordinated advocacy and technical engagement contributed to the EU reallocating €52 million in budget support to the social protection sector, and the African Development Bank approving a US$98 million loan supporting the social protection response and broader recovery measures in July 2020. Cash transfer coverage under the VUP expanded significantly: Nutrition Sensitive Direct Support beneficiaries increased from 31,039 to 84,599 households, exceeding the annual target; Direct Support beneficiaries rose from 116,276 to 119,025; and Expanded Public Works beneficiaries increased from 40,545 to 43,089, including 2,544 additional female-headed households.[72]

UNICEF's budget analysis and policy engagement strengthened transparency and accountability in discussions on COVID-related expenditures and social protection financing gaps, supporting more informed dialogue between government and development partners.

Key lessons and forward look

Sustained PF4C engagement combining budget analysis, subnational capacity-building, and high-level policy advocacy is essential to protect and expand adequate investments for children, particularly during periods of fiscal shock. Rwanda's experience demonstrates that UNICEF's positioning as a credible technical partner, combined with its convening role in development partner coordination, enabled effective advocacy at both political and technical levels. Proactively engaging new financing actors such as the EU and African Development Bank proved critical to mobilizing additional resources for social protection.

However, the case also highlights ongoing challenges related to fiscal sustainability and heavy dependence on external financing for social protection. The scale-up of cash transfer schemes remains vulnerable to funding gaps and donor cycles. Continued efforts are needed to strengthen domestic financing, improve budget alignment with development and recovery plans, and sustain social protection coverage for children beyond crisis periods.

Sri Lanka

Creating fiscal space for children through debt relief and social protection reform



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Summary

In Sri Lanka, public debt reached 128 per cent of GDP and interest payments absorbed 34 per cent of government expenditure in 2022, leaving little left over for social protection. At the same time, many children remained economically vulnerable, with UNICEF analysis indicating that three-quarters of children lived in households with per capita consumption below US$10 per day. From 2019 to 2023, UNICEF developed a universal child benefit (UCB) investment case, a Working Paper on Fiscal Space for Social Protection, and joint analysis with UNDP on debt relief briefing notes for senior policymakers. This contributed to emergency cash transfers reaching 66 per cent of households during COVID-19, and the Prime Minister endorsing the UCB concept and requesting UN support to secure debt relief for expanded social protection.

Context

Sri Lanka entered the period with growing macro-fiscal pressure that severely constrained the Government's ability to sustain and expand investments for children, despite strong outcomes in child survival, education, and access to basic services. Public debt reached 128 per cent of GDP at the end of 2022, while interest payments absorbed approximately 34 per cent of total government expenditure and remained higher than public sector salaries. Domestic revenue mobilization stood at only 8.3 per cent of GDP in 2021, sharply limiting fiscal space for social protection.[73]

Despite relatively low official poverty rates prior to the crisis, child vulnerability in Sri Lanka remained widespread. Earlier evidence showed that a large share of children lived in economically constrained households, and nutritional deprivation persisted: wasting affected around 15 per cent of children under five, while 39 per cent of young children did not consume iron-rich foods essential for cognitive development.

Recent data indicate that these vulnerabilities worsened significantly following the 2022 economic crisis. National surveys show rising malnutrition, with child wasting increasing to around 19.8 per cent in 2022, alongside broader micronutrient deficiencies. At the same time, food insecurity has deepened: by 2023–2024, roughly 23–24 per cent of households were food insecure, and many families reported inadequate diets.

The combined effects of the COVID-19 pandemic and the subsequent economic crisis sharply reduced household purchasing power, with many families resorting to cutting food consumption, taking on debt, or selling assets to cope. This erosion of incomes and living standards has contributed to a substantial increase in poverty and hardship, reversing earlier gains and placing additional strain on children's nutrition and well-being.

As a result, the need for a robust and scalable social protection system has become more urgent than ever – yet fiscal constraints and reduced government revenues have made expanding such support increasingly difficult.

Sri Lanka (continued)

UNICEF action

UNICEF adopted a multi-pronged PF4C strategy combining evidence generation, fiscal policy advocacy, and partnership-based financing solutions to strengthen fiscal space for expanding child-sensitive social protection in Sri Lanka. In 2019, UNICEF developed a UCB investment case that set out two gradual scale-up scenarios reaching universal coverage of children 0–17 by 2027 and 2032 respectively, with costs peaking at 0.58 and 0.76 per cent of GDP. UNICEF presented the UCB recommendations to the Prime Minister, the Secretary of Treasury, and senior economic advisors, framing child benefits not only as a social policy instrument, but also a critical investment in human capital and long-term economic resilience.

In 2022, UNICEF produced a Working Paper on Fiscal Space for Social Protection, providing concrete recommendations to improve the efficiency, equity, and adequacy of social protection spending. The analysis highlighted structural issues including fragmentation across programmes and institutions, weak prioritization of life-cycle interventions, and limited alignment between spending and the needs of poor and vulnerable households. UNICEF also supported the development of Citizen Budgets at provincial level and trained civil society organizations on open and accountable budgeting through strengthening transparency and citizen engagement. Through the UNICEF–UNDP Global Finance Flagship, UNICEF conducted a systematic assessment of available resources for social protection and explored financing options to help close funding gaps. UNICEF and UNDP jointly drafted two briefing notes for bilateral and multilateral lenders: the first proposed short-term debt moratoriums and concessional lending linked to specific social protection expenditure; the second addressed medium to long-term commercial debt restructuring and innovative financing through an SDG Programmatic Bond.[74]

Key results

UNICEF's advocacy influenced national policy debates at the highest levels, contributing to concrete commitments on social protection and positioning UNICEF as a leading expert on social protection financing in Sri Lanka. The UCB investment case was incorporated into the UN Advisory Paper on Sri Lanka's COVID-19 response submitted to the Government. The Prime Minister endorsed the UCB concept in principle and requested UNICEF and the UN to support efforts to secure debt relief as a means of financing expanded social protection.[75]

UNICEF's engagement contributed to the Government delivering emergency cash transfers to an estimated 66 per cent of households during COVID-19 through existing programmes. While temporary, this demonstrated the reach and potential of scaled social protection in times of crisis.[76] As a practical near-term step, UNICEF developed a costed budget proposal for the 2021 budget to extend an existing universal transfer for pregnant and lactating mothers from 10 months of support to coverage through the child's first two years of life, providing a pragmatic entry point toward a future UCB.

Key lessons and forward look

Protecting and expanding investments for children in high-debt and fiscally constrained contexts requires engagement beyond sectoral budgeting, extending into broader macro-fiscal policy and sovereign debt discussions that shape what is financially and politically feasible. Sri Lanka's experience demonstrates that sustained investment in PF4C evidence and policy credibility enables UNICEF to engage on sensitive issues such as debt restructuring and fiscal reforms in a way that remains grounded in child rights, equity, and practical reform options. Partnerships with UNDP further amplified UNICEF's influence by linking social sector priorities with broader SDG financing and debt sustainability debates, and by helping frame social protection as both a social imperative and a core component of inclusive economic policy. While constrained fiscal space and political uncertainty continue to pose risks for Sri Lanka, the groundwork laid through evidence, advocacy, and partnership has created a viable pathway towards a UCB in the long term, and more resilient social protection financing. Continued engagement on debt relief, fiscal reform, domestic revenue mobilization, and social sector expenditure reprioritization will be essential to translate policy commitments into sustained investments in children.

Tanzania

Strengthening budget monitoring and accountability to improve service delivery in Zanzibar



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Summary

In 2022, UNICEF supported the Revolutionary Government of Zanzibar to strengthen budget monitoring and accountability within the public financial management system to improve service delivery for children and vulnerable populations. UNICEF helped reshape public financial management in Zanzibar by institutionalizing budget monitoring and accountability within the Ministry of Finance and Planning (MOFP; formerly the President's Office Finance and Planning, renamed November 2025). Through an emphasis on authentic local ownership and sustained technical support with a focus on financial and physical verification, budget credibility, social sector funding, and service delivery for children and vulnerable groups have all improved. This success has led to the establishment of a budget monitoring and accountability unit in the Budget Department and built capacity across ministries to track budget implementation more effectively. These reforms improved budget credibility and transparency, contributing to increased allocations for key social programmes, including a tripling of the school feeding budget and allocation of US$22 million for gender and equity initiatives.

Context

In Zanzibar, persistent gaps in budget implementation constrained the delivery of essential services for children and vulnerable populations. Weak alignment between planning, budgeting and results, combined with inconsistent funding and limited availability of reliable data, undermined service delivery in critical sectors such as health, education, and gender.[77] Addressing these challenges required institutional reforms to strengthen budget execution, monitoring, and accountability within the public financial management system.

UNICEF action

UNICEF collaborated closely with the President's Office Finance and Planning (POFP, now known as MOFP) to strengthen budget monitoring and accountability functions, with a strong emphasis on local ownership. UNICEF supported the establishment of a dedicated budget monitoring and accountability unit in POFP.[78]

Technical assistance focused on building institutional capacity across ministries and improving budget credibility and execution. UNICEF also facilitated partnerships with international institutions, including the International Monetary Fund through the Africa Regional Technical Assistance Centres, to support reforms that aligned with international good practice while remaining grounded in local context.

Tanzania (continued)

Key results

The reforms led to measurable improvements in budget quality, credibility, and social sector financing. Outcomes included a tripling of the school feeding budget, the establishment of dedicated health-care facility accounts, and the allocation of US$22 million for gender and equity initiatives across six priority sectors.[79] By 2023, the budget monitoring and accountability unit was fully institutionalized within POFP and successfully delivered Zanzibar's first High-Level Budget Monitoring Symposium.[80]

Key lessons and forward look

Targeted technical assistance combined with strong local ownership can deliver lasting improvements in public financial management. The Zanzibar experience demonstrates how strengthening institutional capacity for budget monitoring can improve budget credibility and translate more reliable public spending into better services for children and vulnerable populations.

The Sultanate of Oman

Protecting social spending through fiscal rebalancing



Summary

The Sultanate of Oman faced mounting fiscal pressure following the rapid drop in the oil price in 2014 and COVID-19, raising risks that social sector spending on health, education, and early childhood development would decline in real per capita terms. One of the key enabling factors is embedded in Oman's Vision 2040 which clearly articulates a balanced vision of social and economic development and strong emphasis on well-being and social investments. This provided a natural opening for UNICEF's work on evidence, advocacy, and policy options to equip national counterparts with a clear case and options to deliver on the national vision alongside a strong ownership to drive the work forward.

With evidence and a strong track record in supporting national programmes, UNICEF has established itself as a 'strategic convener' between the Ministry of Finance (MoF) and social line ministries, advocating for additional resources for social spending by demonstrating how these funds could be optimized for maximum impact.

The Sultanate of Oman (continued)

Context

Oman is a high-income country whose development model and welfare state have historically relied heavily on hydrocarbon revenues, which in similar contexts leaves public finances vulnerable to oil price variations. Following the oil price shock of 2014 and the subsequent slowdown in economic growth, public debt rose rapidly, placing increasing pressure on public finances. By 2019, Oman faced a fragile macro-fiscal position, made worse by the COVID-19 pandemic and a further collapse in oil prices.[81]

This triggered concerns about the sustainability of public spending, including spending on health, education, early childhood development (ECD), and services for children with disabilities. While Oman's Vision 2040 commits to universal access to social services and protection from poverty, the tightening fiscal environment raised the risk that social sector spending would decline in real per-capita terms, undermining investments in children and human capital formation.

Public financial management and macro-fiscal reform discussions in Oman take place primarily among government counterparts and generally do not involve development partners. Against this backdrop, UNICEF tailored its approach to support government efforts to safeguard social spending for children by opening channels of engagement and offering evidence-based solutions, thereby positioning itself as a credible and trusted partner in national fiscal rebalancing efforts. UNICEF also capitalized on its strong partnerships with social sector ministries to advance work on policy options and financing scenarios for scaling up quality services for children.

UNICEF action

When UNICEF joined the public financial management conversation it adopted a multilevel PF4C strategy aimed at positioning children at the centre of Oman's fiscal rebalancing agenda. During 2017–2021, the Country Office first invested in building internal PF4C capacity and strengthening the technical capabilities of government counterparts, while cultivating partnerships with a shared vision of investing in children. A critical entry point was UNICEF's engagement with the MoF and Tawazun (the national programme for fiscal sustainability and financial sector development, now known as Estidamah).[82] UNICEF gained high-level government agreement to engage on public financing issues, marking a significant shift in access and influence.

UNICEF then led a comprehensive fiscal space analysis to assess the implications of COVID-19, the oil price shock, and the Medium-Term Fiscal Plan on future public spending for health, education, and social sectors over the period 2020–2030.[83] The analysis modelled multiple scenarios and demonstrated that unless ad hoc efforts and reforms were undertaken per capita spending on health and education was projected to decline. This work was driven by a shared vision and a request from Tawazun to identify the corrective measures needed to safeguard Oman's longstanding investment in human capital.

The fiscal space analysis also explored alternative financing options, including efficiency gains in social sectors, subsidy reform, Islamic finance, corporate social responsibility, and private sector engagement. While non-budgetary sources were found to have limited potential to address structural financing gaps, the analysis highlighted efficiency improvements as a critical lever for sustaining social sector investments.

To translate technical findings into action, UNICEF produced a high-level policy paper outlining PF4C entry points and planning options. This work informed the design of the new Country Programme Document, in which PF4C became a central strategic pillar. UNICEF also engaged the private sector by convening high-net-worth individuals and influencers to mobilize complementary resources for children, particularly children with disabilities.[84]

Over the period 2022–2025, UNICEF further integrated its PF4C work into its programmes with the Ministry of Social Development and the Ministry of Education by supporting the development of policy options, costings, and financing scenarios for scaling up quality ECD and ECE services. This helped better align policy and financing work. Efforts are now underway to translate this evidence into actionable steps.

The Sultanate of Oman (continued)

Key results

UNICEF's fiscal space analysis contributed to a fundamental shift in the policy dialogue on social sector financing in Oman. By demonstrating the projected decline in per capita health and education spending under the fiscal rebalancing programme, the analysis elevated child-focused investment as a strategic issue linked to economic diversification and human capital development under Vision 2040. These efforts also contributed to the formation of internal committees within the Ministry of Health to implement fiscal efficiency measures.[85]

The work positioned UNICEF as a credible technical partner whose advice on public expenditure levels and composition was actively sought by central government agencies and line ministries. The Government requested UNICEF's support to operationalize recommendations, including efficiency and effectiveness analyses and the integration of health and education costing into national budget frameworks.

PF4C engagement also strengthened UNICEF's institutional standing. A formal collaboration framework with Tawazun placed PF4C and social protection at the centre of UNICEF–Government cooperation during 2017–2021, enabling UNICEF to influence allocation decisions and spending performance in social sectors. The fiscal space analysis served as a proof of concept that unlocked deeper engagement on macro-fiscal issues traditionally outside UNICEF's remit.

UNICEF facilitated a high-level joint meeting with the MoF and social ministries, presenting findings that advocated for both increased resources and operational efficiency through the medium-term budget framework. By promoting a shared framework of accountability, UNICEF fostered a collaborative environment in which each entity had clear incentives to support reform efforts. Technical teams within line ministries were established to further develop and implement efficiency recommendations.

UNICEF's work on developing costing and financing scenarios to scale up key services for children helped social ministries present a comprehensive case for investing in children, linking programmes for children with the public financing dialogue and frameworks.

Key lessons and forward look

The Oman case illustrates that PF4C can be a powerful instrument for leveraging domestic resources for children, even in high-income contexts, and that it can also be a powerful tool for translating national visions and commitments into action. Sustained investment is needed in positioning and expanding partnerships to shape public finance spaces. Fiscal space analysis proved critical in reframing child-focused spending as a macroeconomic and human capital priority, rather than a sectoral concern. However, evidence alone is insufficient. UNICEF's ability to translate diagnostics into practical financing solutions will determine whether its influence is sustained as fiscal pressures persist.

UNICEF's continued success in Oman will depend on supporting the Government to identify efficiency gains, protect social sector budgets, and balance fiscal discipline with investments in children. If sustained, this engagement has the potential to anchor child rights more firmly within the country's long-term fiscal and development strategy.



Tunisia

Redirecting inequitable public expenditures to finance a child benefit programme



Summary

In Tunisia, 59 per cent of children lacked any social protection in 2019, while blanket fuel and food subsidies absorbed 5 per cent of GDP compared with only 0.5 per cent allocated to social transfers. From 2018, UNICEF supported policy analysis, advocacy, and resource mobilization to reform social protection financing and expand child benefits. This contributed to reallocating national budget to cash transfers for 623,000 families, and the introduction of a monthly child benefit institutionalized in law, first for children 0–5 and then for children 6–18 in 2025. Over 590,000 vulnerable children were receiving a monthly benefit of TND30 (US$9.74) by the end of 2025.

Context

Tunisia's public spending was heavily skewed towards blanket fuel and food subsidies that absorbed significant public resources while providing limited protection to the most vulnerable children. At the same time, Tunisia's macroeconomic context remains constrained, with GDP growth at 0.4 per cent in 2023 and about 1.4 per cent in 2024, reflecting continued structural challenges and limited fiscal space. Despite progress on human development indicators, Tunisia has faced persistent economic stagnation, political instability, and widening regional disparities. Children remain disproportionately affected by poverty: recent estimates indicate that children represent 42 per cent of the poor while accounting for only 27 per cent of the population, highlighting structural inequalities affecting younger age groups. Yet, prior to COVID-19, the social protection system provided limited coverage for children. In 2019, an estimated 59 per cent of Tunisian children did not benefit from any form of social protection.[86] Social protection in the country mainly takes the form of blanket price subsidies for fuel and food products, which in 2018 were financed to the tune of 5.0 per cent of GDP (in 2020, 4.0 per cent of GDP or 14 per cent of national recurrent expenditures), whereas social transfers received only 0.5 per cent.[87]

This model limited the redistributive impact of public expenditure, reinforced inequity, constrained fiscal space, and reduced the Government's ability to invest adequately, equitably and sustainably in children.

UNICEF action

Reforming social protection to improve coverage, equity, and cost-effectiveness was already on the policy agenda before COVID-19, but progress had been slowed by political uncertainty and fiscal constraints. For example, UNICEF had supported sustained policy dialogue, evidence generation, and resource mobilization on social protection financing, with a focus on the feasibility of a universal child benefit (UCB). In 2018–2019, UNICEF supported a UCB feasibility study using value-for-money, benefit incidence, and fiscal space analysis.[88] The study demonstrated that a UCB would be more cost-effective, equitable, and

Tunisia (continued)

fiscally sustainable than existing subsidy-based approaches if implemented gradually alongside subsidy reform. In 2021, UNICEF updated the fiscal space analysis, recommending a progressive extension to all children under the age of 18, which would cost 1.09 per cent of GDP if achieved in 2025. This work helped position UNICEF as a trusted partner to the Ministry of Finance and strengthened collaboration with the World Bank and the IMF. UNICEF also collaborated with the Ministry to produce a series of budget briefs highlighting the importance of increasing coverage of social services to better prepare the country for future challenges, particularly the impacts of climate change.[89]

When COVID-19 struck, this prior investment in policy analysis enabled a rapid and influential response. In collaboration with the IMF, UNICEF advocated with the Government to partially reduce fuel subsidies and redirect savings towards emergency cash transfers for families with children affected by the crisis. A rapid assessment of the socioeconomic impacts of COVID-19 highlighted the sharp increase in child poverty and reinforced the case for expanding child-focused social protection. In 2023, in support of its continued advocacy for the introduction of a sustainable UCB, UNICEF launched a research agenda with the national centre for social studies (CRES), operating under the auspices of the Ministry of Social Affairs that included analysis of the determinants of poverty, the impacts of inflation, fiscal space, and macro modelling of UCB returns on the economy. Key research results were shared with the Government and gained extensive donor attention and media coverage. The process contributed to positioning children as a policy priority, reflected in the inclusion of the child benefit for all AMEN Social households and as one of the cornerstones of the National Development Plan 2023–2025.[90]

Alongside policy advocacy, UNICEF mobilized external financing to expand coverage in the short term. This included leveraging a US$26 million grant from the German Government to support the expansion of child benefits for young children and engaging with the World Bank on emergency social protection financing.[91] UNICEF also supported reforms to administrative and legal frameworks, including the removal of limits on the number of eligible children per household and age thresholds that had previously excluded younger children. In addition, UNICEF continued its support to the child benefit for children with disabilities in 2025, covering more than 2,800 vulnerable children classified under AMG1, AMG2, or not covered by existing schemes, through a monthly top-up of TND20. This support complemented the 5,400 children with disabilities already benefiting from the PNAFN and financed through the national budget.

Key results

UNICEF's engagement contributed to a progressive expansion of child-focused social protection coverage and the institutionalization of child benefits in national law. In terms of external financing, the German grant enabled the introduction of a monthly benefit for children under five for the first time in most households outside the contributory system. By late 2021, around 115,000 to 129,000 children under five were receiving monthly benefits, and the number of school-aged children receiving annual school allowances doubled to 310,000.

In March 2021, the World Bank approved a US$300 million COVID-19 Social Protection Emergency Response Support Project, which sustained monthly child benefits for approximately 125,000 children aged 0–5 through 2023.[92] In January 2022, Tunisia passed a law institutionalizing the monthly benefit for all children under five registered in social assistance schemes, marking a significant step towards a more child-centred social protection system.

The same year, UNICEF mobilized additional funding from KfW and USAID to progressively extend the child benefit to children aged 6–18. Initially, 114,000 children (52 per cent girls) from the poorest families received six months of support, while the back-to-school allowance was doubled to TND50 (US$17) for 465,000 children, and a TND20 disability allowance was introduced for 1,900 children.

In 2023, the monthly benefit financed through the government budget increased from TND10 (US$3.25) to TND30 (US$9.74), reaching 422,683 children from poor and vulnerable families. UNICEF advocated for inclusion of children from the "missing middle" (28,000 additional beneficiaries) and expanded the disability top-up to all children aged 6–18 with disabilities, reaching around 7,000 children.

Tunisia (continued)

By 2025, more than 590,000 vulnerable children were receiving the monthly child benefit. The benefit for poor and vulnerable households was included in the 2025 finance law, and the doubled back-to-school allowance (approx. US$32) was institutionalized.[93]

Key lessons and forward look

Sustained pre-crisis investment in policy and public finance analysis as well as senior-level partnerships are essential to enabling timely and credible PF4C influence during fiscal shocks. The Tunisia case demonstrates the importance of sustained PF4C engagement combining evidence generation, continuous policy dialogue, and senior-level partnerships. UNICEF's investment in policy analysis in the years prior to COVID-19 gave it credibility and enabled a rapid response during the fiscal shock, so that inefficient expenditures could be partially redirected towards more equitable child-focused transfers. External financing played a catalytic role in piloting and scaling reforms during the crisis.

However, long-term sustainability remains a challenge; continued political instability and constrained fiscal space have limited progress towards full implementation of a universal child benefit financed through domestic resources. It will be necessary to secure national budget allocations, embed the UCB fully in law, and continue subsidy reform in order to sustain and scale investments in children. UNICEF will continue to support this agenda through PF4C analysis, budget briefs, and engagement on integrated financing frameworks.

Viet Nam

Embedding child priorities in national and subnational development planning to secure adequate investment in human capital



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Summary

Despite strong economic growth, in 2020 Viet Nam's social protection system remained fragmented, with only 10 per cent of households with children accessing cash transfers and 14.5 per cent of children lacking access to essential services. For this reason, UNICEF adopted a planning-first PF4C strategy in Viet Nam, recognizing that durable investment outcomes depend on embedding children's rights and needs into the country's highest-level development frameworks. UNICEF provided advocacy, fiscal analysis, and technical support to the Ministry of Planning and Investment, Ministry of Finance, the National Assembly, and social ministries. This contributed to investment in human capital and social spending for children being highlighted as a national breakthrough priority in the 2021–2030 Socio-Economic Development Strategy, and the introduction of new child-focused indicators including stunting, child protection, and climate action into national and provincial planning frameworks.

Viet Nam (continued)

Context

Viet Nam's child-related investments were not consistently prioritized within core socio-economic planning frameworks, leaving persistent gaps in coverage and equity. While the stunting rate declined from 29.3 per cent in 2010 to 19.6 per cent in 2019 and under-five mortality fell from 21.6 to 20.9 per 1,000 live births between 2016 and 2020, 14.5 per cent of children still lacked access to essential services. This figure was significantly higher among ethnic minority children (46.4 per cent) and children with disabilities (43 per cent).[94]

The social protection system remained fragmented, with only 10 per cent of households with children accessing cash transfer programmes and nearly half of children in poor households receiving no cash transfer or social assistance. Public debt stood at a comparatively low 49 per cent of GDP in 2020, with tax revenue at 19.1 per cent of GDP, but subnational spending accounted for 58 per cent of total government expenditure, including 87 per cent of education and nearly 80 per cent of health spending.

With Viet Nam entering a new strategic planning cycle for 2021–2030 amid COVID-19 and intensifying climate risks, there was a critical opportunity to either strengthen or dilute commitments to children and human capital formation.

UNICEF action

UNICEF adopted a planning-first PF4C strategy, recognizing that durable investment outcomes depend on embedding children's rights and needs into the country's highest-level development frameworks that guide fiscal and budgetary decisions. UNICEF supported comprehensive analyses of children's situation across education, health, nutrition, WASH, social protection, and child protection, alongside national and subnational studies on public spending on children. At the onset of COVID-19, UNICEF undertook a rapid assessment of the social and economic impacts on children and families and led a joint UN analysis with 12 agencies on the social impacts on vulnerable populations. These studies were disseminated through high-level advocacy workshops acknowledged by the National Assembly, the Government, and the development community. UNICEF worked closely with the Ministry of Planning and Investment, the Ministry of Finance, and key social ministries to undertake fiscal space analyses and costing exercises for child-sensitive social assistance, nutrition, WASH, and education. UNICEF worked through a coalition involving the National Assembly and the relevant social ministries, including Education, Health, Labour and Agriculture.

UNICEF organized technical consultations and high-level advocacy events to influence the 2021–2030 Socio-Economic Development Strategy, the 2021–2025 Socio-Economic Development Plan (SEDP), and the 2021–2030 National Financing Strategy.[95]

UNICEF also advocated with the IMF, World Bank, and ADB for a coherent social protection position among external partners and engaged the private sector through the Viet Nam Chamber of Commerce and Industry to build awareness of family-friendly policies. At subnational level, UNICEF provided targeted technical support to four focus provinces to integrate child-specific targets and indicators into provincial SEDPs for 2021–2025.

Key results

UNICEF's sustained PF4C engagement contributed to a significant policy breakthrough, with investment in human capital and social spending for children explicitly highlighted as a national priority for the first time in Viet Nam's core planning frameworks. Important new child-focused indicators were introduced into national and provincial planning frameworks, including stunting, early childhood education participation (ages 3–5), child protection and child-friendly justice services, child-centred disaster risk reduction, and climate action. These indicators now guide sectoral strategies and budget formulation across government.[96]

In March 2022, the Prime Minister approved the National Financing Strategy towards 2030, reaffirming the Government's commitment to allocating adequate financial resources for inclusive development and explicitly prioritizing vulnerable groups including children, poor households, and ethnic minorities.

Viet Nam (continued)

At provincial level, the integration of child-specific targets into SEDPs in four provinces strengthened accountability for social spending in highly decentralized sectors. Viet Nam's COVID-19 recovery plan also reflected the importance of investing in human capital and social protection, signalling continued government commitment.

Key lessons and forward look

Prioritizing adequate investment for children begins upstream; embedding child outcomes in national and subnational development plans is a powerful lever for securing sustained fiscal commitment in contexts where planning frameworks strongly shape budget ceilings and sectoral allocations.

High-level advocacy alone is insufficient without credible technical inputs, however. UNICEF's ability to pair political engagement with rigorous evidence, costing, and fiscal space analysis was critical to influencing ministries responsible for planning and finance. Positioning UNICEF as a trusted technical partner through formalized partnership frameworks with the Ministry of Finance and Ministry of Planning and Investment was essential to enabling influence on sensitive planning and budgetary decisions.

Learning from previous planning cycle evaluations and adapting advocacy approaches with stronger engagement of social sector ministries, direct partnership with the Ministry of Finance, and parallel advocacy with parliamentarians proved critical to achieving breakthroughs. Looking ahead, as Viet Nam increasingly relies on domestic resources, engaging the business and private sector in driving results for children will be critical to sustaining progress.

1.3 Short case study

Uruguay
Budgeting for an adolescent mental health programme

Context

In Uruguay, adolescent mental health has become an increasing public policy concern, with rising levels of emotional distress among young people. The proportion of adolescents reporting persistent sadness or hopelessness has increased in recent years, with particularly high rates among adolescent girls.[97]

Despite strong institutional capacity and macroeconomic stability, gaps remained in the availability of dedicated programmes and financing for adolescent mental health, limiting the system's ability to respond effectively to growing needs.

Uruguay (continued)

UNICEF action

UNICEF supported the Government of Uruguay in the design and development of the country's first national adolescent mental health programme. This built on the multisectoral initiative *Ni Silencio Ni Tabú*, launched in 2022, which focused on awareness, capacity-building and youth engagement on mental health.[98]

In 2023, UNICEF worked closely with the National Youth Institute of the Ministry of Social Development to co-design the programme, including conducting cost analysis and supporting programme development. The initiative brought together more than 14 government institutions and actively engaged adolescents and young people in programme design and implementation.[99]

UNICEF's support combined evidence generation, policy design and public finance analysis to strengthen the case for dedicated investment in adolescent mental health.

Key results

UNICEF's engagement contributed to the establishment of a new dedicated budget line of US$4.8 million in the national budget for 2024 to 2025 to support implementation of the adolescent mental health programme.[100] The programme represents the first national, publicly financed initiative focused specifically on the psycho-emotional well-being of adolescents and young people in Uruguay, including the development of new services and centres.[101]

As a result of this Government–UNICEF alliance, a key milestone was the opening of seven Ni Silencio Ni Tabú centres dedicated to the care and promotion of adolescent and youth mental health. Each centre has technical teams that provide individual and group care, as well as prevention and awareness activities. They have become community reference points and strategic partners for local institutions in the areas of education, health, and protection. To date, more than 14,000 adolescents and young people have participated in activities promoted by the centres.

Key lessons and forward look

The Uruguay experience highlights the importance of combining evidence, youth engagement and public finance analysis to elevate emerging issues such as adolescent mental health within national policy and budget processes. Moreover, embedding programme design within broader multisectoral initiatives and ensuring participation of adolescents can strengthen policy relevance and support sustained commitment.

2. Making public spending for children more efficient and effective

2.1 Analytical synthesis

In contexts where existing financial resources are limited, improving outcomes for children increasingly depends on how effectively these resources are used. The cases in this chapter demonstrate that PF4C interventions targeting efficiency have a positive impact in addressing execution failures, procurement inefficiencies, and weak programme design.

This chapter includes two long cases and two short cases. The long cases provide evidence that sustained PFM and procurement reforms can materially improve service delivery efficiency at scale. The short cases show how expenditure analysis and financing reforms identify resource needs and improve spending efficiency.

2.2 Long case studies

Cambodia

Strengthening programme-based budgeting to improve adequacy of investment in children



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Summary

Cambodia has achieved strong economic growth over the past two decades, yet disparities in poverty, nutrition and access to services continue to affect children, particularly in rural areas. Through its Public Finance for Children (PF4C) approach, UNICEF supported the Government of Cambodia to strengthen programme-based budgeting and improve the adequacy and effectiveness of social sector spending. Working through the EU–UNICEF Public Finance Facility, UNICEF provided technical assistance, analytical tools and budget analysis to strengthen the planning and execution of social protection programmes. These efforts contributed to improved allocation and execution of budgets for child-focused programmes and supported the expansion of cash transfer schemes reaching more than three million vulnerable individuals.[102]

Cambodia (continued)

Context

Cambodia has made substantial progress in economic growth and human development and transitioned to lower-middle-income status in 2015. Despite this progress, around 17.8 per cent of the population lives below the national poverty line, with poverty rates in rural areas significantly higher than in urban areas.[103]

Children face malnutrition and unequal access to early childhood services. Stunting among children under five fell from 32 per cent in 2014 to 22 per cent in 2021–2022, but substantial nutrition and service-access challenges persisted.[104]

The COVID-19 pandemic intensified these pressures by slowing economic growth and increasing demand for social assistance. At the same time, weaknesses in programme-based budgeting limited the translation of policy priorities into credible and well-executed budgets. Limited costing of programmes, weak alignment between plans and budgets, and uneven capacity across institutions constrained the adequacy and execution of investments in social protection and child-focused services, particularly within the Ministry of Social Affairs, Veterans and Youth Rehabilitation (MoSVY).[105]

UNICEF action

UNICEF Cambodia helped the Government of Cambodia to strengthen programme-based budgeting and improve the efficiency and effectiveness of social sector spending through technical assistance, evidence generation and capacity development.[106]

Working in partnership with the European Union under the EU–UNICEF Public Finance Facility, UNICEF supported MoSVY to strengthen the alignment between policy priorities, programme budgets and performance indicators. Capacity-building activities were carried out at both central and provincial levels to improve the credibility of budget submissions and strengthen programme implementation.[107]

UNICEF also supported the costing of key social protection programmes, including Cambodia's flagship cash transfer schemes targeting vulnerable households and children. This work helped government counterparts better understand programme costs and resource needs, informing budget planning and negotiations.

To strengthen budgeting processes, UNICEF supported the development and application of practical PF4C tools, including a budget strategic plan assessment guideline, programme budget guidelines and rapid budget analysis tools used at national and subnational levels.

Through the EU–UNICEF Public Finance Facility, UNICEF also supported the generation of analytical evidence on public spending and child poverty, as well as policy dialogue on social sector financing. By 2022, the initiative had supported 10 knowledge products on evidence-based budget analysis, reaching more than 1,000 stakeholders and strengthening evidence-based budget discussions.

Key results

UNICEF's PF4C engagement contributed to improved allocation and execution of budgets for social protection and child-focused programmes. Strengthened programme-based budgeting within MoSVY helped improve the credibility of budget submissions and contributed to more effective budget execution for social protection and child protection programmes.[108]

Improved budget planning and costing also supported the expansion of large-scale cash transfer programmes. These programmes reached more than three million individuals, including vulnerable children.

The initiative also strengthened the evidence base for social sector financing and supported policy dialogue on public spending affecting children, contributing to more informed budget planning and decision-making.

Cambodia (continued)

Key lessons and forward look

The Cambodia experience illustrates how strengthening programme-based budgeting can support more adequate and reliable investments in children. Aligning policy priorities with credible programme budgets and strengthening the costing of social protection programmes can help governments sustain large-scale social assistance programmes, particularly during periods of fiscal pressure.

The case also highlights the value of combining budgeting reforms with stronger analytical evidence and policy dialogue. Continued institutionalization of PF4C tools and expanded use of budget analysis at national and subnational level can further strengthen the efficiency, equity and sustainability of public expenditure.

Namibia

Strengthening efficiency, transparency and value for money in social sector spending



Summary

Although Namibia allocates about 60 per cent of the national budget to the social sector, inefficiencies in procurement and supply chain management limit the impact of these investments on service delivery for children. Through its Public Finance for Children (PF4C) approach, UNICEF supported the Government of Namibia to strengthen the efficiency, transparency and value for money of social sector spending. UNICEF combined budget analysis, technical assistance and policy dialogue to address procurement bottlenecks in the health sector and improve public financial management practices. These reforms contributed to increased budget allocations for health procurement, generated significant savings through improved purchasing arrangements, and reinforced government capacity to sustain high levels of social sector investment.

Context

Outcomes in health and other child-related services in Namibia did not always reflect the relatively high level of social sector spending. Budget and expenditure reviews revealed that in Namibia there are weak links in particular between health spending and service delivery results, due in part to inefficiencies in public procurement, fragmented purchasing arrangements, weak forecasting, and supply chain bottlenecks.[109]

These challenges limited access to essential medicines, vaccines and clinical supplies, particularly for children, while placing pressure on fiscal space. This was worsened by the loss of some development assistance due to Namibia's classification as an upper middle-income country (it has now been reclassified as a lower middle-income country). At the same time, limited

Namibia (continued)

budget transparency and low citizen participation constrained public oversight and accountability in budget decision-making.[110]

UNICEF action

UNICEF supported the Government of Namibia through a combination of budget analysis, technical assistance and policy advocacy to improve the efficiency, effectiveness and transparency of public spending for children. UNICEF analysis of education, health and social protection budgets has informed evidence-based advocacy that reinforced government commitment to spending on social sectors during the 2020 to 2021 fiscal year and this stance is maintained in the subsequent budgets. This engagement contributed to an increase in the share of the national budget allocated to social sectors from 47 per cent to 51 per cent at mid-year review for the 2020/2021 financial year.

UNICEF worked closely with the Ministries of Finance and Health to address structural inefficiencies in public procurement. A Problem Driven Iterative Approach was used to produce a comprehensive diagnostic of procurement bottlenecks in the health sector. This identified fragmented purchasing, short-term contracting, and weak forecasting as key drivers of inefficiency.[111]

To help rectify these issues, UNICEF supported reforms to the public procurement framework, including the introduction of pooled procurement for health under the revised Public Procurement Act, the development of standard bidding documents for pharmaceuticals and medical supplies, the use of multi-year procurement arrangements, and strengthened supply chain planning. UNICEF also supported improvements in civil service medical aid spending to enhance equity and reduce waste.[112]

In parallel, UNICEF continued technical assistance to strengthen procurement execution and supply chain management, including three-year forecasting and quantification for vaccines, long-term framework contracts, and alignment with the Government's universal health coverage objectives. UNICEF advocacy also supported broader public financial management reforms to enhance transparency and citizen participation in budgeting processes.[113]

Key results

Projected savings (over 3 years)

US$158 Million
(N$3 Billion)

Projected over three years through health procurement and civil service medical aid reforms, freeing vital resources to reinvest in child health services.

The combined reforms improved efficiency and freed funds for reinvestment in child-focused services. Procurement reforms eliminated major bottlenecks in the health supply chain and enabled the transition to long-term contracts for essential medicines and vaccines. As a direct result, an additional N$350 million (approximately US$18.4 million) was secured in the budget for health procurement, benefiting children through improved access to vaccines and medicines.[114]

Savings generated through reforms to health procurement and civil service medical aid are projected to exceed N$3 billion (approximately US$158 million) over three years, creating significant opportunities to reinvest in service quality, coverage and equity. Earlier reforms also generated savings of nearly N$500 million (approximately US$26.3 million), which were redirected to strengthen health service delivery.

At the system level, UNICEF-supported sectoral budget analysis and evidence-based advocacy in Namibia helped reinforce the Government's commitment to social sectors and influenced spending efficiency. Social sector allocations reached 51 per cent of the total budget in the 2020/2021 Mid-Year Budget Review, up from 47 per cent before the review.

In parallel, broader public financial management reforms contributed to improvements in budget transparency and citizen participation. Namibia's budget transparency score increased from 42 in 2021 to 54 in 2023, while citizen participation rose from 0 to 20 out of 100. While these improvements were part of wider governance reforms, UNICEF-supported public financial management engagement contributed to strengthening transparency and accountability in budgeting processes.[115]

Namibia (continued)

Key lessons and forward look

Namibia's experience demonstrates that improving outcomes for children requires not only adequate funding but strong public finance systems that ensure value for money. Procurement and supply chain reforms can unlock substantial fiscal space even in constrained environments, enabling governments to expand access and quality without increasing overall expenditure. Embedding efficiency reforms within legal and institutional frameworks, combined with transparency and citizen engagement, strengthens sustainability and accountability. Continued focus on procurement performance, budget execution and reinvestment of savings will be critical to sustaining gains for children and advancing universal health coverage.

2.3 Short case studies

Jamaica

Using an education public expenditure review to improve spending efficiency

Context

In the aftermath of COVID-19, Jamaica faced mounting pressure on its education system, with learning disruptions compounding long-standing inefficiencies in public financial management, limiting the country's ability to respond to crisis-related shocks and accelerate progress towards national development priorities and the Sustainable Development Goals. While education remained a national priority, gaps in budgeting, monitoring and performance management constrained the effective use of public resources. There was an urgent need for a clearer understanding of the true scale of investment required in the education system, and for improvements in the way public resources were planned, allocated and monitored in general.

UNICEF action

As lead agency for the Joint SDG Fund programme in Jamaica, UNICEF supported government efforts to strengthen public financial management systems, particularly in education and health. This included the development of budgeting and monitoring guidelines, capacity-building in medium-term and results-based budgeting, and the strengthening of performance indicators aligned with Jamaica's national priorities and the SDGs.

In parallel, UNICEF collaborated with the World Bank to undertake a Public Expenditure Review (PER) of the education sector. The PER assessed financing needs linked to COVID-19 recovery and system resilience, estimating JMD 2.4–3.9 billion (US$16.1–26.2 million) annually for one to two years for measures to mitigate dropout and reverse pandemic-related learning losses.[116] These findings underscore the urgency of the Government's Education Transformation Programme, which seeks to modernize governance, strengthen accountability, and improve the efficiency of education delivery. The PER provided critical financial evidence to support these transformation priorities. The review also estimated potential long-term lifetime earnings losses of JMD 828 billion if learning losses were not addressed. These findings reinforced that the challenge was not only how much Jamaica spent on education, but how effectively those resources were used.

Jamaica (continued)

Key results

The PER gave the Government of Jamaica a robust, evidence-based foundation for policy dialogue on value for money and strategic investment in education. Findings were presented to the Minister of Finance, Prime Minister and Cabinet, elevating education financing reform to the highest political level. This reframing enabled policymakers to better understand systemic bottlenecks, equity gaps, and potential areas for improved alignment between spending and learning outcomes.

Following the PER, UNICEF worked directly with the Ministries of Education and Finance to put the recommendations into effect by strengthening results-based budgeting and public financial management capacity. These efforts laid the groundwork for more efficient allocation of resources, improved performance monitoring, and better alignment between spending and learning outcomes. UNICEF also serves on the Ministry of Education's Finance Committee, helping to ensure that evidence from the PER and broader public financial management reforms directly informs high-level budget deliberations and resource allocation decisions.

Key lessons and forward look

Jamaica's experience highlights the critical role of PERs in helping governments quantify investment needs, assess efficiency, and strengthen the evidence base for policy reform, particularly in post-crisis contexts. Quantifying both investment needs and estimated long-term earnings losses from inaction helped shift policy discussions towards evidence-based decision-making and results-oriented budgeting.



North Macedonia

Improving efficiency and equity in primary education financing

Context

Despite sustained public investment in education, North Macedonia faced persistent challenges in translating education spending into equitable and effective learning outcomes. Before the reform, approximately 90 per cent of students attended only one-third of the country's primary schools, resulting in overcrowded classrooms, shortages of teachers and multiple teaching shifts, while the remaining schools serve small numbers of students in multigrade classes. These structural inefficiencies constrained the system's ability to deliver quality education and allocate resources effectively.

Spending patterns further limited the system's performance. More than 90 per cent of primary education expenditure was devoted to salaries, leaving limited resources for school infrastructure, learning materials and professional development of teachers. As a result, learning outcomes were weak, with more than half of 15-year-olds failing to reach basic proficiency levels in reading and mathematics.

Secondary education financing also faced similar issues. These challenges highlighted the need for reforms to improve both the efficiency and equity of education financing, particularly in the allocation of government transfers to municipalities and in the management of the primary school network.[117]

UNICEF action

UNICEF, in collaboration with the World Bank, supported the Government to strengthen the efficiency and equity of primary and secondary education spending through evidence-based analysis and policy dialogue.

Analytical work supported by UNICEF included education sector reviews and public finance analysis that identified inefficiencies in the allocation of resources across the school network. These analyses informed a mid-term vision for transforming the school network and improving the allocation of limited education resources.

Building on this evidence, UNICEF and the World Bank provided technical assistance to the Ministry of Education and Science and the Ministry of Finance to develop revised methodologies for allocating government transfers to municipalities for primary and secondary education. The new formulas introduced transparent and standardized per-student costs, strengthened equity through targeted support for inclusive education, and introduced performance-based incentives to optimize the school network and encourage school improvement. The secondary education funding formula also stimulates investments in vocational subjects aligned with labour market needs.[118]

UNICEF also supported municipalities to develop detailed plans to optimize the primary school network, improve allocation of teachers and resources, and repurpose underused school infrastructure for early childhood education and community services. The education management information system was upgraded to implement the new funding methodologies. Capacity development and policy dialogue were conducted at both national and municipal levels to strengthen public financial management and support implementation of the new financing arrangements.[119]

North Macedonia (continued)

Key results

The reforms supported by UNICEF contributed to improved efficiency and equity in the allocation of primary and secondary education resources.

The new formulas for allocating primary and secondary education transfers to municipalities were adopted by the Government, helping ensure that funding allocations are based on objective and transparent criteria.[120] Adoption of the new funding formulas – an indicator under the national Reform Agenda – helped unlock €15.9 million under the EU Growth Plan and led to a 7 per cent increase in education funding for 2026.

The new financing system also enabled a rebalancing of primary education spending, aiming to increase the share of non-salary expenditures from 11 per cent to 25 per cent. This planned shift is intended to create greater fiscal space for maintaining school infrastructure, learning resources, extracurricular activities and professional development of teachers.[121]

The revised methodology also provides incentives for municipalities to reduce drop-out rates, expand extracurricular activities and better align teacher allocation with student populations. These reforms have contributed to improving learning conditions across the country. More than 235,000 students in primary and secondary education have benefited from improved teaching resources and a strengthened curriculum.[122]

Key lessons and forward look

The North Macedonia experience demonstrates that improving education outcomes often depends not only on the level of spending but also on how resources are allocated across the education system. Evidence-based expenditure analysis and policy dialogue can help governments identify inefficiencies and design financing mechanisms that better reflect the needs of students and schools.

The case also highlights the importance of combining financing reforms with broader education system improvements, including school network optimization, teacher development and curriculum reform. Sustaining these gains will require continued use of expenditure reviews, integration of efficiency metrics into budget planning, and ongoing collaboration between education and finance authorities to ensure that public spending delivers measurable results for all children.

3. Equity – targeting the most disadvantaged children

3.1 Analytical synthesis

Across regions, aggregate increases in spending have not automatically reduced disparities for children. The cases in this chapter show that equity outcomes improve only when PF4C tools explicitly target distributional effects across geography, income groups, and vulnerable populations.

This chapter draws on three long cases and three short cases. The long cases demonstrate how sustained equity analysis, including fiscal incidence analysis, child expenditure measurement and disability-inclusive budget analysis, informed redistributive policy decisions. The short cases show that focused PF4C interventions can correct inequities when they directly influence targeting rules or allocation formulas.

3.2 Long case studies

Belarus

Using fiscal incidence analysis to improve the equity and efficiency of social spending for children in the context of COVID-19 (2020–2021)



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Summary

In Belarus, child poverty stood at 11.3 per cent in 2017 – nearly double the national poverty rate of 5.9 per cent – with significant gaps in social protection coverage for older children, single-parent families, and rural households. In 2020–2021, amid COVID-19, UNICEF and the World Bank co-financed a fiscal incidence study applying the Commitment to Equity for Children (CEQ4C) methodology to assess the redistributive effects of social spending, taxes, and subsidies on children. The research contributed to the upscaling of targeted social assistance for COVID-19-affected families, informed the 2021–2025 Country Programme Document, and supported development of a multidimensional child poverty methodology and its submission to the National Statistical Committee for validation.

Belarus (continued)

Context

Despite having one of the lowest poverty rates in Eastern Europe and a public social assistance system that spent 1.9 per cent of GDP on child-related benefits in 2016, Belarus faced significant gaps in the equity and efficiency of its social protection system for children. The national measure of child poverty stood at 11.3 per cent in 2017, compared to 5.9 per cent for the general population. Families with three or more children, single-parent households, and families in small cities and rural areas were disproportionately affected.[123] While 46 per cent of children received some form of benefit, with near-universal coverage for children under three, coverage fell sharply for older children: only 33.5 per cent of children aged 6–9 were covered by benefits, and this age group faced the highest poverty incidence at 17.3 per cent. Only 32.8 per cent of single-parent households received any child-related benefit, yet monetary poverty among these households stood at 15.9 per cent and multidimensional child poverty (MDCP) at 23.8 per cent.[124]

The childcare allowance for children under three accounted for 95.4 per cent of social protection expenditure in 2017, creating a structural bias towards younger children. Utility subsidies were weakly targeted, with multi-child households in rural areas receiving less support than other households. The tax burden was higher for households with children (33.7 per cent of income) than for those without (23.7 per cent).[125] The onset of COVID-19 intensified these vulnerabilities, threatening to push more families into poverty and further straining an already inequitable system. Belarus was simultaneously approaching its 2021 state programming cycle, creating a timely opportunity to generate evidence that could inform social protection reform and contribute to the national SDG target of reducing the poverty rate to 4.5 per cent by 2030.[126]

UNICEF action

UNICEF, in partnership with the World Bank and the Ministry of Economy's Economic Research Institute, commissioned a comprehensive fiscal incidence study applying the Commitment to Equity for Children (CEQ4C) methodology. The research assessed the redistributive effects of social spending, taxes, and subsidies on children across urban and rural areas using 2016 fiscal data and the Household Budget Survey, covering a sample of 6,000 households across 50 towns and rural councils. It represented the first application of a multidimensional poverty measure in Belarus, analysing deprivations across water and sanitation, diet, living space, and access to digital tools as well as monetary poverty.[127]

Throughout the research process, UNICEF maintained ongoing dialogue with policymakers in the Ministry of Labour and Social Protection and the Ministry of Finance, ensuring that preliminary findings were relevant to the active policy debate. The study was conducted in close partnership with the Ministry of Economy and its Economic Research Institute, UNICEF's strategic partner in advancing child rights in the SDG era. The research produced policy simulations costing a range of reform options, including expansion of targeted social assistance (TSA), introduction of group-specific benefits for single-parent and multi-child families, and phasing out of inefficient utility subsidies to redirect savings toward more equitable transfers. The study was recognized as "Best of UNICEF Research and Evaluation 2020" for its high potential for policy impact.

Key results

Poverty reduction target



11.3% > 5.5%

Potential to halve child poverty at a cost of approximately **0.27% of GDP** through targeted family benefits.

The research contributed to concrete policy actions in response to COVID-19 and strengthened the evidence base for child-focused fiscal policy in Belarus. The study demonstrated that reducing child poverty from 11.3 per cent to 5.5 per cent – in line with the SDG target – was achievable at a cost of approximately 0.27 per cent of GDP (356.5 million Belarusian roubles at 2019 rates), through the introduction of group-specific benefits for multi-child and single-parent families and the expansion of TSA. Implementing recommendations could reduce the share of children in monetary or multidimensional poverty not covered by social

Belarus (continued)

assistance from 6.8 per cent to 4.2 per cent.[128] Critically, preliminary findings directly informed the upscaling of targeted social assistance for families with children vulnerable to the impact of COVID-19, demonstrating the immediate policy relevance of the research during the crisis. The multidimensional child poverty model developed through the study was submitted for validation by the National Statistical Committee (Belstat), and UNICEF committed to providing technical support for an official MDCP methodology in 2021. More broadly, the work contributed to growing government interest in embedding child-focused fiscal incidence analysis within national policy processes, as reflected in the Government's expressed commitment to using evidence to improve public spending in the 2021–2025 Country Programme Document.

Key lessons and forward look

Fiscal incidence analysis using the CEQ4C methodology is a powerful tool for identifying structural inequities in social protection systems and generating actionable, costed policy options for reducing child poverty. The experience of Belarus shows that engaging ministries of finance, labour, and economy throughout the research process rather than presenting findings after the fact is critical to ensuring policy relevance and uptake. The timing of the study to coincide with the 2021 state programming cycle and the COVID-19 crisis was a key factor in its influence. The introduction of multidimensional poverty measurement alongside monetary poverty analysis provided a richer picture of deprivation and enabled more targeted recommendations. Looking ahead, incorporating MDCP data into the existing database of multi-child families and using dynamic surveys to track health and education outcomes for vulnerable households will enable finer calibration of social transfers and integration of social services for those most in need.



Honduras

Strengthening equity in public spending for children



Summary

In Honduras, more than half the population lives below the poverty line and children face compounded deprivations in education, protection, water and social services, while public investment in children has declined steadily since 2013. From 2019 to 2023, UNICEF worked with government institutions, civil society and the National Congress to develop methodologies for measuring and monitoring public investment in children at central and subnational levels, produce annual analytical reports documenting the decline in child-focused allocations, and conduct assessments of spending quality and effectiveness. Evidence-based advocacy contributed to the mobilization of approximately US$32 million for child protection and water sectors in 2023, and the Ministry of Finance committed to improving budget classification systems, including automating the measurement of spending on children.

Context

Honduras faces a complex development context in which children bear a disproportionate share of intersecting vulnerabilities. In 2023, an estimated 3.2 million people needed humanitarian assistance,[129] reflecting the cumulative effects of high poverty, inequality, violence, climate vulnerability and migration. More than half of the population lives below the poverty line, and children experience compounded deprivations across education, protection, water, sanitation and social services. Climate-related shocks, including recurrent hurricanes, floods and droughts, have repeatedly damaged infrastructure and livelihoods, while insecurity marked by a homicide rate of 38.1 per 100,000 inhabitants in 2022 and forced displacement have further strained household coping mechanisms and service delivery systems.[130]

Despite these pressures, the core challenge in Honduras is not institutional collapse but a persistent and largely invisible erosion of public investment in children, combined with inequitable allocation patterns. Since 2013, public investment in children has declined steadily, falling by more than two percentage points of GDP and by over five percentage points as a share of total public spending. This downward trend has occurred alongside rising needs, particularly among children affected by poverty, violence, migration and climate shocks. Budget formulation processes historically lacked robust tools to identify how much was being spent on children, how resources were distributed across sectors and territories, and whether allocations aligned with patterns of vulnerability, leaving child-focused sectors particularly exposed during periods of fiscal adjustment.

Honduras (continued)

UNICEF action

UNICEF's PF4C engagement in Honduras focused on making inequities in public spending for children visible, measurable and actionable within national policy and budget processes. Working closely with government institutions, civil society and legislative actors, UNICEF supported the development of methodologies to measure and monitor public investment in children at both central and subnational levels.

UNICEF contributed to the production of annual IpNA (Inversión Pública en Niñez y Adolescencia) reports assessing trends in public investment for children, documenting the sustained decline in allocations and highlighting disparities across sectors and regions. Recognizing that equity is shaped not only by how much is spent but also by how effectively resources are used, UNICEF expanded its PF4C work to include assessments of spending quality and effectiveness. This included studies on the efficiency of education spending and the cost structure of basic education, undertaken in partnership with national think tanks, providing insights into the country's potential to improve educational outcomes and address exclusion gaps.

Evidence generated through these processes supported structured policy dialogue with the Ministry of Finance, line ministries and the National Congress. UNICEF actively engaged in public budget hearings, presenting findings on declining investment in children and their implications for achieving equitable access to essential services. UNICEF also worked with civil society platforms, child rights networks and UN partners to build coalitions that reinforced advocacy messages and sustained political attention on child-focused spending, positioning PF4C not as a technical exercise alone but as a tool to link fiscal policy choices with child rights, equity and service delivery outcomes.

Key results

UNICEF's PF4C work contributed to tangible shifts in how public resources for children were discussed, allocated and monitored, with equity at the centre of both analysis and advocacy. Evidence-based advocacy supported the mobilization of approximately US$32 million in 2023 for child protection and water sectors, addressing critical funding gaps identified through budget analysis.[131] Increased resources were directed to the Directorate for Children, Adolescents and Family (DINAF) and to services for children in alternative care, responding to long-standing underinvestment in protection systems.[132]

UNICEF analysis helped focus national attention on the systematic decline in public investment in children, with findings cited during National Congress deliberations on the annual budget. As a result, the Ministry of Finance committed to improving budget classification systems, including automating the measurement of spending on children to better guide national and local investment decisions.

Key lessons and forward look

The Honduras experience demonstrates that significant equity gaps can persist even where public institutions remain functional, particularly when investment in children declines incrementally and largely invisibly over time. Systematic measurement and transparent analysis are essential to prevent children from being deprioritized by default in budget decisions. The case also highlights the importance of complementing expenditure tracking with analysis of spending effectiveness and service delivery outcomes, which strengthens the credibility and policy relevance of PF4C work. Engagement with legislative bodies and public budget hearings proved to be a powerful entry point for equity-focused advocacy, particularly when supported by robust evidence and broad-based civil society coalitions.

UNICEF will continue to support Honduras in institutionalizing child-focused budget tracking, strengthening subnational equity analysis, and orienting both domestic resources and international financing towards the most disadvantaged children. This includes leveraging climate finance and international financial institution resources, while ensuring that public spending decisions consistently advance equity and child rights.

Europe and Central Asia Region

Enhancing adequate spending for children with disabilities through CRPD-compliant budget analysis



Summary

Across the Europe and Central Asia region, disability-related expenditures are fragmented and poorly tracked, with most low- and middle-income countries spending below 0.5 per cent of GDP on disability-inclusive services.

With this background, from 2023 to 2024, UNICEF ECARO developed a package of standardized regional tools to support countries to assess the extent to which their public expenditure was in line with the Convention on the Rights of Persons with Disabilities (CRPD).

Armenia was among the first countries to apply the tools, in collaboration with the Ministry of Labour and Social Affairs and the Centre of Inclusive Policy. The analysis identified structural financing gaps and was formally presented to executive and legislative bodies in October 2024, contributing to revisions of draft legal acts on care and social rehabilitation services for children with disabilities.

Context

Across the Europe and Central Asia region, public financing for disability inclusion remains highly uneven, with most low- and middle-income countries spending below 0.5 per cent of GDP on disability-inclusive services. Children with disabilities face compounded barriers across health, education, social protection, and care systems, while disability-related expenditures are fragmented across sectors, unevenly costed, and poorly tracked within national budgets. Limited data disaggregation by disability status, age, and service type constrains evidence-based planning and weakens accountability for rights realization. In Armenia, these challenges were compounded by significant discrepancies between policy commitments and actual budget allocation and execution, and by the underutilization of allocated resources for disability-focused services. The country was simultaneously undertaking major disability policy reforms including a new functionality-based disability assessment system and diversified service packages for children with disabilities, creating both urgency and opportunity for rigorous financing analysis.

UNICEF action

UNICEF ECARO identified CRPD-compliant budgeting as a strategic PF4C priority and developed a package of standardized, context-adaptable regional tools to support consistent implementation across countries. This included a regional concept note, comprehensive guidelines on CRPD-compliant budget analysis, and standardized terms of reference for country-level implementation. The guidelines established a ten-step process, from reviewing national plans and legislation, defining scope, and holding inception meetings, to compiling disability programme lists, reviewing budget documents, collecting and analysing data, and developing and executing an action plan. Mandatory consultation with organizations of persons with disabilities and

Europe and Central Asia Region (continued)

parents of children with disabilities was embedded throughout, in line with CRPD Article 4.3.

The approach assessed government budget allocations and expenditures through the lens of CRPD commitments, identified gaps between policy promises and financing realities, and generated an evidence base for costing, efficiency improvements, and strategic reallocations.[133] Within this framework, UNICEF Armenia in collaboration with the Ministry of Labour and Social Affairs and the Centre of Inclusive Policy applied the methodology to establish a baseline understanding of public spending for persons with disabilities, with a specific focus on children. The analysis examined budgetary allocations, data disaggregation availability, and coherence between policy commitments and actual budget plans complementing UNICEF Armenia's broader work on the extra costs of disability and the costing of diversified service packages across age groups, levels of functionality, and severity.[134]

Key results

The CRPD-compliant budgeting initiative helped strengthen UNICEF's contribution to equity-focused – and specifically disability-focused – public finance reforms as a priority area in the Europe and Central Asia region, through a common analytical and advocacy platform. By framing disability inclusion as a budgetary and fiscal issue rather than solely a social policy concern, the approach elevated discussions on adequacy, efficiency, and sustainability of financing for children with disabilities.

In Armenia, the initial CRPD-compliant budget analysis revealed several structural inequities. These included weak budget data disaggregation by disability, underutilization of allocated financial resources, and significant discrepancies between policy commitments and budget execution. The findings prompted further tailored data-collection efforts, particularly in social sectors, to deepen the analysis and refine costing assumptions.

The results of the analysis were formally presented and discussed in October 2024 with executive and legislative bodies, including the Minister of Labour and Social Affairs, and the National Assembly Committee on Labour and Social Affairs.

Details were presented on the draft government decision and related legal acts on approving the procedure for providing care and social rehabilitation services to persons with disabilities through state certificates. The full analytical products, including detailed service costing, are scheduled for completion in 2026 to feed into medium-term budget discussions. By integrating financial analysis with service costing and rights-based policy reform, the initiative laid the groundwork for more equitable and transparent budget allocations for children with disabilities.

Key lessons and forward look

The ECA experience demonstrates that equity in public spending for children with disabilities cannot be achieved without systematic alignment between rights-based policy commitments and public finance systems. CRPD-compliant budget analysis provides a powerful entry point for identifying hidden inequities, strengthening accountability of duty-bearers, and supporting progressive realization of rights.

A key lesson is that disability-inclusive budgeting requires both context-adaptable tools and country-specific depth. These context-specific tools can help ensure consistency and scale, while national applications must be grounded in detailed data, service costing, and sustained policy dialogue. Looking ahead, UNICEF ECARO will continue to support countries in embedding CRPD-compliant budgeting within regular budget cycles, strengthening data disaggregation, and linking expenditure analysis to tangible improvements in service coverage and quality for children with disabilities across the region.

3.3 Short case studies

Costa Rica
Strengthening equity in public investment for children

Summary

Costa Rica lacked a national system for measuring how public budgets were allocated for children and adolescents, limiting the Government's ability to assess equity and fulfil its obligations under the Convention on the Rights of the Child. From 2018 to 2021, UNICEF supported the National Child Welfare Agency (Patronato Nacional de la Infancia, PANI) and the Institute of Economic Research at the University of Costa Rica (IICE-UCR) to develop and institutionalize a national methodology for estimating public expenditure on children and adolescents. Applied annually across 66 to 77 public institutions, the methodology produced the first consistent, multi-year data series on child-focused spending, disaggregated by sector, age group, sex, and equity dimensions including migration status, disability, and ethnicity, informing more evidence-based budgeting for children in Costa Rica.

Context

Costa Rica had no systematic methodology for tracking public spending on children and adolescents, constraining both policy dialogue and accountability. The country's Comptroller General (Contraloría General de la República, CGR) identified the gap and directed PANI, as the lead government body for children's rights, to design, validate, and implement a methodology for periodic estimation of child-focused expenditure.[135] The Committee on the Rights of the Child's General Comment No. 19 on budgeting for the realization of children's rights calls on States to measure and track child-related spending as a step towards promoting effectiveness, efficiency, equity, and transparency in the use of public resources. Without reliable expenditure data disaggregated by population group or sector, Costa Rica could not readily assess whether budget decisions adequately addressed the needs of children from indigenous, Afro-descendant, and migrant communities, or children with disabilities.

UNICEF action

UNICEF supported a collaborative process to build a national, government-owned methodology for measuring public investment in children. In response to the CGR's mandate and PANI's request, UNICEF supported PANI and the Ministry of National Planning and Economic Policy (MIDEPLAN) to commission the IICE-UCR to develop a national expenditure methodology and implementation road map.[136] The first phase, completed in 2020, included the design of a multidimensional classification framework covering institutional and functional criteria, level of focus on children, CRC rights groups (survival, development, protection, participation), age group, sex, disability status, migration status, ethnicity, and planning region. The methodology was developed through four socialization workshops with senior officials and technical staff from 66 public institutions, and refined in response to their feedback, including the addition of equity classifiers not originally proposed.[137]

Costa Rica (continued)

PANI assumed institutional responsibility for applying the methodology annually, coordinating data collection from participating institutions and producing annual expenditure reports. UNICEF provided ongoing technical support to successive implementation cycles. The 2019 estimation process – published in 2021 – expanded participation to 67 institutions and achieved a 100 per cent response rate, compared with 75 per cent in the pilot year. Data quality improved considerably over time: the number of institutions providing complete budget data increased from 24 in 2018 to 41 in 2019, and a workshop-based engagement model with sectoral groups supported institutions in understanding and meeting data requirements.[138]

By the 2020 estimation cycle, more than 80 per cent of participating institutions were applying the two most precise estimation methods, reducing reliance on proxy approaches.[139] The 2021 cycle expanded the process further to 77 public institutions, incorporating seven municipalities for the first time, and continued to improve disaggregation across equity classifiers.

Key results

The initiative produced Costa Rica's first annual, government-owned time series on public expenditure for children and adolescents, with consistent data for the years 2019, 2020, and 2021. Estimated total public expenditure on children and adolescents was 2,677.6 billion colones (7.1 per cent of GDP) in 2019, 2,730.5 billion colones (7.5 per cent of GDP) in 2020, and 2,787.7 billion colones (6.9 per cent of GDP) in 2021, with per-child annual expenditure rising from 2.1 million to 2.3 million colones over the same period.[140]

The methodology revealed consistent distributional patterns across the three years, showing that education and health together accounted for approximately 75–80 per cent of child-focused expenditure, while spending aligned with the CRC rights to protection (6–9 per cent) and participation (0.4 per cent) remained comparatively low.[141] Across all three years, development rights received the largest share of spending (54–58 per cent), driven primarily by the education sector, while spending on adolescents (12–17 years) consistently exceeded per capita spending on younger age groups.[142]

The data series also made structural gaps in information systems visible. In 2019, 72 per cent of participating institutions lacked administrative records of beneficiaries; by 2021, data quality on equity classifiers had improved, with 29 institutions contributing data on disability status and 22 on migration status, enabling a partial view of expenditure reaching children with disabilities, non-national children, and indigenous children.

Key lessons and forward look

Anchoring the methodology in a government mandate and designating PANI as the responsible institution created conditions for sustained annual implementation, with each iteration producing incrementally more precise estimates. The experience shows that investing in early, structured engagement with data-providing institutions – including sectoral workshops and personalized technical support – is essential to improving data quality over time. Equity disaggregation, including classifiers for disability, migration, and ethnicity, requires deliberate design and sustained institutional effort; information gaps in these dimensions remain the most significant challenge to a complete equity analysis of child-focused public spending. Continued annual implementation, combined with the planned automation of data-collection systems, is expected to further strengthen the quality and coverage of the expenditure estimates and their utility for rights-based budgeting in Costa Rica.

Croatia

Advancing equity in early childhood education and child services through public finance reform

Context

Despite strong overall social indicators, Croatia faced persistent inequities in access to early childhood education and care (ECEC), education and related social services. Children from low-income households, Roma communities and those living in less developed municipalities were significantly less likely to access quality ECEC and complementary services. Fragmented financing arrangements and uneven subnational fiscal capacity constrained the ability of local governments to expand coverage equitably, with municipalities bearing 99 per cent of the total cost of kindergartens and inconsistent budget planning practices leaving many unable to sustain ECEC provision.[143] At the same time, Croatia was preparing to implement the European Child Guarantee, creating a time-bound opportunity to align national financing decisions with equity objectives for children.

UNICEF action

UNICEF supported the Government of Croatia through a combination of evidence generation, technical assistance and policy advocacy focused on equity in public spending for children. A central contribution was the development and application of an early childhood education and care cost calculator tool, which enabled the Government to model the fiscal implications of expanding ECEC access under different coverage and quality scenarios. This evidence informed the design of a new national financing model for ECEC, reducing reliance on uneven municipal resources and strengthening central budget support. The cost calculator was also taken into account in the drafting of the government regulation establishing the new ECEC financing model.[144]

In parallel, UNICEF generated analytical evidence to support the development of Croatia's National Action Plan for implementation of the European Child Guarantee, linking the Recovery and Resilience Facility processes with the multi-year Child Guarantee programme piloted between 2020 and 2023. This included distributional analysis and benefit incidence approaches to identify gaps in access to education, ECEC and related services among the most vulnerable children. In the education sector, UNICEF promoted the use of equity-focused financing analysis to strengthen advocacy for fairer allocation of resources across regions and population groups.

Key results

UNICEF's engagement contributed to the establishment of a new financing approach for ECEC backed by national budgetary support, to improve equitable access across Croatia. A government regulation was passed in 2023 to reform the kindergarten financing model, increasing central government participation and providing targeted support to municipalities with the lowest fiscal capacity to open and sustain ECEC facilities.[145] Equity-focused analysis strengthened the Government's capacity to link financing decisions to distributional outcomes for children. Steps were also taken towards introducing output- and results-based budgeting at municipal level, linked to the European Child Guarantee National Action Plan 2023–2030.

Croatia (continued)

Key lessons and forward look

Croatia demonstrates how targeted PF4C tools can translate equity analysis into concrete financing reforms when aligned with broader regional and political commitments. Costing tools and benefit incidence analysis proved critical in shifting the policy discussion from access gaps to feasible financing solutions. Looking ahead, sustained attention will be required to ensure that increased allocations translate into effective service expansion at local level and that equity metrics remain embedded in budget planning and monitoring processes, particularly as European Child Guarantee commitments move into full implementation.

Moldova

Advancing equity through needs-based and inclusive child financing

Context

In Moldova, public financing for early childhood education historically relied on uniform funding norms that did not sufficiently account for differences in institutional needs. This created inequities, particularly for kindergartens serving children with disabilities, where the costs of inclusive education were not fully reflected in budget allocations.

At the same time, refugee families relied partially on externally financed assistance to access key social protection benefits, including childcare benefits and childbirth grants, placing refugee children outside the core national financing framework and raising concerns about sustainability.

UNICEF action

UNICEF supported the Government of Moldova to develop and adopt a needs-based financing methodology for kindergartens that aligns funding allocations with the number of children, their needs, and the operational costs of institutions. The formula, approved by government decree, will be implemented starting in 2026.[146]

In parallel, UNICEF supported the Government in estimating the budgetary requirements for integrating refugee families into national social protection programmes, including childcare benefits and the childbirth grant. This evidence informed policy adjustments that enabled refugee families with temporary protection status to access national benefits through Moldova's social protection system.

Moldova (continued)

Key results

From 2026 onwards, kindergartens in Moldova will be financed using a needs-based formula that better reflects social needs and institutional costs. This reform improves equity by directing resources in a way that reduces disparities in spending across institutions and supports more inclusive early childhood education.[147]

In social protection, refugee children and families can now access national benefit schemes, including childbirth and childcare allowances administered through the National Social Insurance House, helping ensure more equal access to social protection benefits.

Key lessons and forward look

Moldova's experience shows that equity gains in child-focused public spending can be achieved by embedding needs-based and inclusive criteria directly into financing methodologies rather than relying on ad hoc compensatory measures. Integrating refugee families into national social protection schemes further demonstrates how equity and sustainability can advance together when vulnerable groups are included within national systems.

4. Transparency, accountability and participation

4.1 Analytical synthesis

Transparency and accountability are not ancillary to PF4C impact. They are enabling conditions for sustaining gains in child-related spending. The cases in this chapter demonstrate that PF4C interventions in this domain strengthen fiscal discipline, improve oversight, and increase the political cost of underinvesting in children.

This chapter includes five long cases and four short cases. The long cases show how institutionalizing transparency mechanisms, including digital platforms and structured reporting, alters accountability dynamics at scale. The short cases demonstrate how participation tools and global accountability mechanisms created pressure for reform in otherwise constrained environments.

4.2 Long case studies

Argentina
Institutionalizing adequate public investment in children



Summary

Argentina entered the COVID-19 period facing high social needs and with fragmented budget information for children, limiting accountability and legislative scrutiny of child-related spending (2020–2022). UNICEF worked with the Ministry of Economy to institutionalize child-focused budget reporting, supported quarterly monitoring reports, and engaged directly with Congress to inform budget deliberations. These efforts contributed to Congress approving AR$241 billion for children and adolescents in the 2023 national budget – a 9 per cent increase over the original proposal – and to the creation of a durable framework for participatory oversight of child-related public investment.

Context

While there was some public spending for children at both national and subnational levels in Argentina, until recently budget information was fragmented, difficult to track, and weakly connected to legislative scrutiny and public debate. This limited the ability of policymakers, parliamentarians and civil society to assess whether allocations for children were adequate, equitably distributed, and protected during fiscal consolidation and recovery planning in the COVID-19 era. Strengthening transparency and accountability in public finance for children was therefore critical to safeguard investments and enable informed participation in budget decisions.

UNICEF action

UNICEF supported the institutionalization of child-focused budget transparency and accountability mechanisms at national and provincial levels. Beginning in 2020, UNICEF worked with the Ministry of Economy to strengthen the production and publication of national, provincial and consolidated public sector investment reports for children and adolescents. These efforts contributed to the inclusion of a dedicated chapter on financial resources for children and adolescents in the national budget message, which has been maintained annually since 2020.[148]

UNICEF further supported the production of quarterly child budget reports to monitor allocations and implementation of child-related policies throughout the budget cycle. These reports improved the availability, consistency and usability of fiscal data for decision-makers and oversight bodies. In parallel, UNICEF conducted detailed budget analyses and engaged directly with

Argentina (continued)

Congress, including the Bicameral Commission on the Rights of Children and Adolescents, the National Secretariat for Children, Youth and Family, and civil society organizations, to inform legislative debate during budget formulation and approval processes.

At subnational level, UNICEF provided technical assistance to cost early childhood development strategies and supported policy dialogue with provincial ministries of finance. This work helped align post-COVID 19 recovery planning with child-focused priorities and strengthened the evidence base for protecting and expanding social investments for children.

Key results

2023 budget allocation

9% above the original 2023 budget proposal

AR$241 Billion
Secured for Children in 2023

UNICEF analysis identified proposed cutbacks, prompting National Congress to restore and increase the allocation by 9%.

UNICEF's interventions significantly improved budget transparency for children and adolescents in Argentina. Regular publication of child-focused budget data enabled systematic legislative scrutiny and strengthened public debate on the distributive impact of public spending. UNICEF's analysis of the 2023 national budget identified proposed cutbacks in key child-related programmes, which were presented to Congress and widely covered by national media.

As a result of strengthened transparency and accountability mechanisms, the National Congress approved a budget allocation of AR$241 billion for children and adolescents in 2023, representing a 9 per cent increase over the original proposal. More broadly, the institutionalization of quarterly reporting and budget chapters on children created a durable framework for participatory oversight.

supporting ongoing protection of child-related spending beyond individual budget cycles.

Key lessons and forward look

The Argentina experience demonstrates that transparency and accountability tools are powerful levers for protecting and advancing investments in children, particularly in fiscally constrained contexts. Embedding child-focused reporting within formal budget documents and legislative processes enables sustained participation by parliamentarians, civil society and the media, shifting child spending from ad hoc advocacy to institutionalized oversight.

Maintaining and deepening these transparency mechanisms will be essential to ensure that fiscal adjustments do not disproportionately affect children. This approach provides a replicable model for strengthening participatory accountability for children's rights in other middle-income countries with complex federal fiscal systems.



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Brazil

Institutionalizing child-focused public expenditure measurement through digital public financial management reforms



Summary

Brazil's budget information on child-related spending was not routinely updated or publicly available, constraining transparency and evidence-based advocacy (2018–2025). UNICEF engaged with the Government of Brazil to accelerate public financial management digital reforms to institutionalize child-focused public expenditure measurement at national level, embedding the methodology within SIGA Brasil and piloting subnational adaptation in Fortaleza municipality and Pernambuco State. These efforts contributed to an 85 per cent increase in funding for the Criança Feliz home-visiting programme and to children being recognized as a main cross-cutting agenda in Brazil's 2024–2027 Multi-Year Plan.

Context

Brazil has a long history of efforts to track public spending on children, beginning with the Children and Adolescents Budget initiative in the mid-1990s. In 2018 the partnership between Ipea (the Institute for Applied Economic Research) and UNICEF was revitalized with the development of a new methodology for tracking public spending on children and adolescents, refining the classification of child-focused budget lines and weighting factors for non-specific expenditures. UNICEF also adapted the methodology to track data specific to early child development (ECD) in coordination with a budget working group linked to the Inter-institutional Commission of the Joint Parliamentary Front for Early Childhood.[149]

Despite these methodological advances, further efforts were needed to ensure transparency and accessibility for both government and civil society. Budget data were fragmented across systems, difficult to access, and not routinely updated across all phases of the budget cycle. At subnational level, where a significant share of social spending occurs, budgets were more aggregated, making it even harder to identify and monitor investments benefiting children and ECD.

UNICEF action

UNICEF engaged with the Government of Brazil to accelerate public financial management (PFM) digital reforms to institutionalize child-focused public expenditure measurement at the national and subnational levels. Working closely with the Federal Senate, the Ministry of Planning and Budget, and Ipea, UNICEF supported the integration of the child and ECD expenditure methodology into SIGA Brasil, Brazil's key citizen budget portal overseen by the Federal Senate, which serves as the primary portal for compiling and automatically updating federal budgetary data routinely.[150]

Through policy dialogues and partnerships, SIGA Brasil was leveraged to institutionalize the methodology to track expenditures on children

Brazil (continued)

and ECD. In 2022, results and budget data were made publicly accessible through SIGA Brasil, which now provides routine updates on child-related expenditure across all budget phases from planning to execution.

At subnational level, UNICEF provided technical assistance to produce citizen dashboards that enhance accountability in budget execution, for example in Fortaleza City and Pernambuco State. This experience served as a guide for wider dissemination, culminating in the launch of the Guide for Calculating Social Spending on Early Childhood for Municipalities, developed in collaboration between UNICEF and the Ministry of Human Rights and Citizenship.[151]

Key results

The PFM reforms and digitalization to institutionalize child-focused public expenditure measurement contributed to the availability of transparent and accessible data in Brazil, supporting the prioritization of children in public investments and budgets. In 2019, UNICEF's collaboration with Ipea and the National Planning Secretariat contributed to positioning ECD as the leading social priority within the 2020–2023 Multi-Year Plan, establishing a cross-cutting national ECD agenda. In 2021, the methodologies were recommended to municipalities and presented to the Congress Budget Commission (CMO), resulting in ECD prioritization in local multi-year plans and budget laws.[152]

Evidence generated from the digital platform informed amendments to the 2023 and 2024 budget laws. As a result, funding for the Criança Feliz home-visiting programme increased by 85 per cent in the 2023 budget through an approved amendment to the Annual Budget Law, reaching US$38.3 million.[153]

In 2023, the National Planning Secretariat of the Ministry of Planning and Budget, in partnership with UNICEF, launched the first report in the National Planning series: Cross-Cutting Agenda for Children and Adolescents Pluriannual Plan (PPA) 2024–27. By law, reports should be published annually. The last one, launched end April 2026 (reporting 2025), validated by key sector ministries including the Ministries of Human Rights and Citizenship, Social Development, Health and Education, identifies 31 of 89 PPA programmes with specific objectives, indicators, target, deliveries or institutional measures linked to children and adolescents across seven public sectors.[154] The report also presents the physical and financial execution of 218 budgetary allocations that benefit children, both exclusively and non-exclusively, in the 2025 Budget Law, applying the methodology developed by UNICEF in collaboration with Ipea.

In 2025, UNICEF also collaborated with Ipea to analyse historical trends in public expenditure on children and adolescents (2019–2024) and launched a publication on federal transfers to subnational entities, strengthening accountability and planning across all levels of government.[155]

Key lessons and forward look

Brazil's experience demonstrates that transparency reforms achieve transformative impact when methodological rigour is paired with digital public financial management systems that institutionalize routine disclosure and analysis. Making child-focused expenditure visible within core budget platforms such as SIGA Brasil fundamentally shifts the balance of accountability, enabling sustained advocacy and evidence-based decision-making beyond individual budget cycles.

A key lesson is that digitalization must be embedded within official PFM systems and linked to legislative and planning processes to influence real budget outcomes. The combination of national-level transparency through SIGA Brasil and subnational adaptation through municipal dashboards provides a powerful model for aligning accountability across levels of government.

Looking ahead, UNICEF's cooperation agenda will focus on deepening the use of digital budget data to track execution and results, expanding subnational uptake of the methodology, and leveraging transparency gains to strengthen equity and adequacy of public investment for children and adolescents.

Ghana

Defending social sector expenditure through transparency and civic accountability



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Summary

Ghana's fiscal conditions deteriorated sharply during the COVID-19 pandemic, threatening social sector spending and limiting government capacity to track and protect child-focused allocations. UNICEF collaborated with the Ministry of Finance to accelerate public finance systems strengthening to better support COVID-19 response and recovery, introducing gender- and child-specific SDG coding in the chart of accounts and promoting citizens' participation in budget processes through civic engagement and social accountability tools. These efforts strengthened transparency and accountability in how resources for children and women were tracked and monitored across national and subnational levels.

Context

Ghana has made significant progress in poverty reduction and economic growth over the past two decades, yet these gains have become increasingly fragile. Prior to COVID-19, inequality was rising and growth had become less pro-poor, with persistent regional and child outcome disparities. As a result of the pandemic public revenues fell, expenditures rose dramatically, and debt servicing absorbed an increasing share of government revenue, leaving very limited resources for social sectors.

At the same time, weaknesses in budget transparency and expenditure tracking constrained the Government's ability to protect social programmes. Much child-related spending was embedded within large budget lines without subprogramme detail, making it difficult to track allocations, monitor disbursements, or hold institutions accountable.



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Ghana (continued)

UNICEF action

UNICEF worked with the Ministry of Finance to strengthen public finance systems so that social sector spending, particularly for children and women, could be tracked, defended, and monitored during periods of fiscal stress. With support from joint United Nations SDG funding, UNICEF helped revise Ghana's chart of accounts to introduce SDG-aligned coding with explicit gender and child markers. This reform enabled improved tracking of resources against national and global commitments and supported more transparent reporting across sectors and levels of government.

To reinforce accountability and participation, UNICEF promoted civic engagement in budgeting processes. In collaboration with the Ministry of Finance, the Ministry of Local Government and Rural Development, civil society, and the private sector, UNICEF hosted the Innovative Budget Challenge, engaging young people to develop solutions for tracking local-level expenditure. These efforts were complemented by capacity-building for Ministry of Finance officials to improve budget credibility, integrate social accountability templates into public financial management systems, and introduce health community scorecards.[156]

UNICEF also invested heavily in evidence generation. Regular social sector budget briefs analysed expenditure trends, outcomes, and disbursement bottlenecks. COVID-19 phone surveys conducted with the Ghana Statistical Service and development partners documented the pandemic's impact on children, including reduced access to essential services and delays in social protection payments. UNICEF used this evidence in policy dialogue with government and international partners, including the IMF and World Bank, to make a case for social sector spending during the consolidation discussions between the IMF and the Government of Ghana.

Key results

The introduction of SDG gender and child coding in the chart of accounts significantly strengthened the visibility of child-related spending within the national budget. This reform improved the Government's capacity to track allocations and supported more informed budget scrutiny by policymakers and civil society.

UNICEF's budget briefs and expenditure analysis were repeatedly cited during parliamentary budget hearings and sector discussions, contributing to stronger accountability for social sector financing. Evidence on delayed disbursements to the LEAP programme,[157] amplified through policy dialogue and media engagement, helped pressure authorities to release delayed payments, reaching approximately 1.5 million poor and vulnerable people during the height of the pandemic.[158]

Civic engagement initiatives such as the Innovative Budget Challenge expanded public participation in budget oversight, piloting citizen-led tools to track local expenditure and strengthening social accountability at the subnational level. Together, these efforts reinforced transparency in how resources earmarked for COVID-19 response and recovery flowed through the system, particularly to frontline service delivery.

Key lessons and forward look

Ghana demonstrates that transparency and accountability reforms are essential for protecting children's investments when fiscal space contracts. Strengthening budget classifications, expenditure tracking, and public scrutiny can be as important as increasing allocations, especially in high-debt contexts where new spending is constrained.

Looking ahead, UNICEF's experience highlights the importance of sustaining investments in budget transparency, expenditure monitoring, and civic engagement to ensure that social sector allocations translate into real services for children. As Ghana continues fiscal consolidation, sustaining these accountability mechanisms will remain critical to defending child-focused spending and reinforcing the social contract.

Indonesia

Strengthening transparency and accountability for child-focused spending through AI-powered budget tagging



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Summary

Indonesia's highly decentralized governance system places significant responsibility for planning and budgeting for children at the subnational level. However, systematic monitoring of child-related budget allocations and spending at the subnational level had been limited. Recognizing this gap, UNICEF partnered with the country's Ministry of Finance (MoF) to develop and implement a budget tagging method, and to promote its use in subnational planning and budgeting.

Context

Budget tagging for children which involves identifying and classifying budget categories that support child rights is crucial for informing policy, programme development and advocacy. In Indonesia budget classifications were fragmented, child-related spending was often embedded in broader programmes, and the absence of standardized tagging made it difficult for policymakers, oversight institutions, and the public to find out how much was being allocated and spent for children.[159]

UNICEF action

UNICEF partnered with the MoF and other ministries to design and implement an artificial intelligence (AI)-driven budget tagging system that identifies and classifies child-related expenditures across local government budgets. Results were integrated into the MoF's information system in the form of an embedded Fiscal Information Services Related to Children (ALIFA) dashboard,[160] providing real-time monitoring tools for child-related expenditures, and into the Ministry of Home Affairs' (MoHA) Local Government Information System (SIPD) to support local governments in identifying child-related programmes during planning and budgeting process.

The system integrates AI-assisted data preprocessing, in which local government budget nomenclatures and relevant children's rights are standardized for budget tagging; conversion of budget text data into numerical matrices for semantic analysis to identify items 'close' to child-related topics; AI-based automated tagging with high accuracy and understanding of human language; and machine learning-assisted human verification through a refined list reviewed with dimensionality reduction visualization.[161]

Indonesia (continued)

In developing the tagging system, UNICEF brought together government partners, offering technical guidance and ensuring alignment with international best practices in child budgeting. The MoF advised on incorporating tagging into local planning and budgeting based on precise definitions and categories of child spending. The Ministry of Health (MoH) provided technical feedback on immunization to improve the accuracy of regional budget tagging for vaccination spending. Collaborations with academic institutions and technical experts further supported the system's design, testing and validation to ensure accuracy and sustainability.

Key results

The project completed budget tagging and tracing at the local government level based on tagged nomenclatures, improving governmental budget transparency and accountability by providing the public with access to child budget spending information. With the tagging method, over 1,000 nomenclatures out of more than 4,900 spending items were classified as related to children.[162]

The ALIFA dashboard is already in use by the Ministry of Women Empowerment and Child Protection (MoWECP) to monitor budget allocation for children in every district and city as part of the child-friendly city evaluation, and by MoH to track investments in routine immunization programmes. By embedding the tagging methodology into ALIFA and SIPD, child-related budget information became part of routine public financial reporting, strengthening legislative scrutiny, interministerial coordination, and public accountability for investments in children.

Building on these achievements, UNICEF is working with relevant ministries, institutions and local governments to undertake thematic policy-related analysis and insights and strengthen the use of tagging results in subnational planning and budgeting processes.

Key lessons and forward look

Indonesia's experience demonstrates that digitalization is a powerful enabler of transparency and accountability in decentralized public finance systems. AI-enabled budget tagging and integrated dashboards can transform opaque local budgets into actionable, publicly accessible information that strengthens oversight and participation across governance levels.

A key lesson is that transparency reforms are most effective when embedded in official government systems and complemented by institutional capacity-building. Aligning the budget tagging methodology with the existing government platforms ALIFA and SIPD and with the formal planning and budgeting cycle ensured both uptake and sustainability.

Looking ahead, UNICEF will continue supporting the institutionalization of budget tagging through formal regulations, expand the use of tagging results in subnational planning and budgeting, and scale digital capacity development through training modules embedded in the MoF's learning centre. These efforts will deepen transparency, reinforce accountability, and ensure that public financing is consistently aligned with children's rights and development outcomes.



Tajikistan

Strengthening budget transparency and responsive budgeting for children



Summary

UNICEF collaborated with the Ministry of Finance through sustained policy dialogue and technical assistance to support the alignment of the state budget with the Sustainable Development Goals and the integration of gender-responsive budgeting elements into the budgetary circular. These efforts improved the Government's capacity to monitor reforms and communicate budget priorities, strengthening conditions for evidence-informed policy dialogue on children's needs.

This initiative was part of the SDG Financing Joint Programme implemented by three UN agencies, with UNICEF serving as the lead agency. Climate-responsive budgeting expertise was provided by UNDP and later complemented by other agencies.

Context

Social sector spending has been a policy priority in Tajikistan, but weaknesses in budget transparency, limited integration of gender considerations, and fragmented reporting systems have hindered effective public oversight and accountability. Strengthening budget transparency and aligning public finance with national development priorities and the Sustainable Development Goals was therefore critical to improving the credibility and child focus of the budget process.

UNICEF action

UNICEF worked closely with the Ministry of Finance to strengthen transparency and responsiveness within Tajikistan's public financial management system. Through sustained policy dialogue and technical assistance, UNICEF supported improvements in strategic planning, monitoring, and reporting of national reforms, with a particular focus on social sector expenditures relevant to children. This support also included technical assistance in costing and financial modelling of priority areas within the social sectors, helping to inform evidence-based budgeting, assess resource needs, and strengthen the alignment between policy priorities and available financing.

In this regard, UNICEF's comparative advantage lay in connecting public finance reforms to real-world service delivery in education, health, and social protection, ensuring that technical improvements in budget processes translated into clearer visibility and accountability for child-related spending in the social sectors.

For example, UNICEF support helped institutionalize gender-responsive budgeting approaches within the state budget, improving alignment with the Sustainable Development Goals and enhancing the visibility of child-related expenditure in the social sector. This work strengthened the national transparency framework by improving how budget information is structured, analysed, and communicated, enabling clearer tracking of social sector allocations and reforms affecting children.[163]

Tajikistan (continued)

Key results

As a result of UNICEF's technical support, as well as the strong collaboration of all partners under the Joint Programme, Tajikistan strengthened the transparency of its social sector budgeting and improved the integration of gender and climate considerations into fiscal decision-making. Budget planning and reporting processes became more aligned with national policy priorities and SDG commitments, with clearer identification of child-related spending in the social sector.

The increased transparency has supported improvements in monitoring reforms and the communication of budget priorities. As the reform process is ongoing, this work continues to reinforce UNICEF's role as a trusted technical partner in promoting more accountable and child-focused public finance.

Key lessons and forward look

The Tajikistan experience demonstrates that strengthening transparency and responsive budgeting is possible even in constrained fiscal environments when reforms are embedded within national systems and led through sustained government collaboration. Integrating gender and climate lenses into budget processes enhances both accountability and policy relevance for children.

UNICEF's engagement is now contributing to deeper institutional reforms in public financial management. This includes providing technical support to the Ministry of Finance to integrate a child-responsive module, along with the Public Expenditure and Financial Accountability (PEFA) core and PEFA++ assessment, into the ongoing PEFA assessment process, helping to strengthen the evidence base for more inclusive and child-sensitive PFM systems. In parallel, UNICEF is supporting the review and revision of the Public Finances Law to align it with modern public financial management practices, national reform priorities, and the evolving socioeconomic context, with a view to reinforcing transparency, accountability, and coherence across the budget cycle at both national and subnational levels.

4.3 Short case studies

Egypt
Strengthening budget transparency and public participation for children

Context

Strengthening fiscal transparency and deepening citizen engagement in budget processes are central to Egypt's ongoing public finance management reform agenda. While national budget processes have historically covered significant social spending, making child-relevant budget information accessible and comprehensible to citizens – and creating structured channels for their participation in budget formulation and oversight – has required deliberate, sustained investment. Deepening public engagement in decisions affecting children's rights remains an important dimension of the country's broader commitment to transparent and accountable governance.

Egypt (continued)

UNICEF action

Since 2020, UNICEF has worked closely with the Ministry of Finance to strengthen fiscal transparency, improve monitoring of the national budget, and promote citizen and youth engagement across the budget cycle. A central intervention has been UNICEF's support to the jointly produced Budget Transparency Series, which presents accessible and easy-to-understand analyses of public budget allocations and expenditures, including those relevant to children and adolescents. The series aimed to make public finance more comprehensible for citizens and to support informed public dialogue.

To ensure sustainability, UNICEF placed strong emphasis on institutional capacity-building within government. Technical support focused on strengthening the ability of Ministry of Finance officials to independently produce transparency tools, engage with Open Budget Survey processes, and advance public participation policies over time. UNICEF also supported policy dialogue and capacity-building around the 2023 Open Budget Survey to reinforce transparency standards and participatory practices.

A significant dimension of UNICEF's contribution has been its convening role – bringing together senior stakeholders across institutional boundaries to advance a shared agenda on participatory budgeting and fiscal transparency. At the central level, UNICEF facilitated a high-level policy dialogue with parliamentarians and officials at the vice-ministerial level from the Ministry of Local Development and the Ministry of Planning and Economic Development, alongside the Ministry of Finance. This dialogue produced concrete recommendations to strengthen coordination across these ministries. The ability to convene decision-makers across multiple institutions around a shared technical and policy agenda reflects the trust UNICEF has built as a partner in Egypt's PFM reform process.

This convening capacity was equally demonstrated at the subnational level. In Beni Suef Governorate, UNICEF facilitated direct engagement between the Ministry of Health and Population, the Ministry of Planning and Economic Development, and the Ministry of Social Solidarity around social sector spending priorities – creating a platform for inter-institutional coordination that extended the national reform agenda into local governance. Through a structured community budget monitoring initiative, youth participants were equipped with practical skills in budget literacy and community-based monitoring and organized into thematic groups to assess service delivery gaps across health, education, and social protection. The priority issues they identified – particularly in the health sector – were directly taken up in governorate-level planning and budgeting dialogues.

Key results

UNICEF's sustained engagement supported improvements in fiscal transparency and public participation. Improved access to child-relevant budget information enhanced public oversight and accountability for spending decisions affecting children. In 2023, Egypt obtained the second-highest OBS transparency score in the Middle East and North Africa region, surpassing the global average, while its participation score ranked first in the region and eighth globally.[164] The transparency work has also operated in direct alignment with – and actively catalysed – Egypt's ongoing PFM transformation, most notably the Government's advancement of the Programme-Based Budgeting (PBB) agenda and its broader effort to translate national policy priorities into

Egypt (continued)

concrete budget allocations. The most recent budget brief produced under this partnership reflects and reinforces these reforms: it maps the most significant child-tagged programmes in the Egyptian budget, examines spending effectiveness across social sectors, and applies an equity lens by analysing, for example, education expenditure per governorate against classroom density ratios. The policy dialogues facilitated by UNICEF in Beni Suef resulted in agreed measures to improve the efficiency of health-care resource allocation in the governorate – including the prioritization of non-functional medical equipment reactivation and the acceleration of health facility construction timelines.

Key lessons and forward look

Sustained collaboration with finance ministries, combined with accessible transparency tools and capacity-building, can strengthen public participation and accountability in budget processes. Embedding transparency and participation practices in government institutions is critical for sustainability. Continued investment in citizen-friendly budget communication and institutional capacity will be essential in future to deepen engagement, strengthen accountability, and ensure that public finance decisions consistently support children's rights.

Peru

Institutionalizing government-led child expenditure monitoring

Context

Peru has long been recognized as one of the most transparent countries in the Latin America region in terms of public budget information.[165] However, child-focused expenditure analysis initially depended on periodic technical exercises requiring ad hoc requests for budget databases and external processing methodologies, limiting the regular institutional use of information on public spending benefiting children and adolescents. To address this gap, the Government of Peru, with UNICEF support, progressively developed a methodology for estimating public expenditure on children and adolescents (GPNNA) and strengthened multisectoral coordination mechanisms for expenditure analysis and reporting.[166] As Peru strengthened expenditure transparency, a growing focus was placed on the need to better link public spending with results, effectiveness and equity for children.

Peru (continued)

UNICEF action

UNICEF supported the Government of Peru through a sequenced package of PF4C interventions focused on strengthening child-focused expenditure tracking, transparency and evidence-informed budgeting. UNICEF also provided technical assistance to the Ministry of Economy and Finance (MEF) to develop and update the methodology for estimating public expenditure on children and adolescents (GPNNA),[167] enabling expenditure analysis across sectors, levels of government, territories, life-cycle stages and national child policy priorities.

UNICEF also helped consolidate a multisectoral working group involving the MEF, Ministry of Women and Vulnerable Populations (MIMP), Ministry of Education (MINEDU), Ministry of Health (MINSA), Ministry of Development and Social Inclusion (MIDIS), the Roundtable for Poverty Reduction (MCLCP) and UNICEF, which was formally institutionalized in 2025. Building on this foundation, UNICEF supported efforts to transition from consultant-led expenditure estimation exercises towards government-owned reporting and publication of child expenditure data through MEF's public budget platform. The budget data is publicly available and everyone can access it through the Integrated Financial Management System (SIAF), including national and subnational governments, the Congress and civil society organizations. With the support of UNICEF, information on public spending on children has been made available on the MoF website and this data will be updated weekly.[168]

Other activities UNICEF was involved in included impact evaluations of social protection cash transfers under the JUNTOS programme and analytical work on disability financing and the additional costs faced by people with disabilities.

Key results

UNICEF's assistance contributed to the institutionalization and sustainability of child-focused expenditure tracking in Peru. Public expenditure reports on children and adolescents are now produced through a formal multisectoral mechanism led by government institutions, with technical ownership progressively transferred to national counterparts. The integration of GPNNA data into MEF's public budget platform significantly strengthened transparency and accessibility of child-focused fiscal information, enabling expenditure monitoring across sectors, territories and levels of government through regularly updated official systems. In 2025 GPNNA amounted to approximately Sol55.8 billion (US$16.6 billion), representing 5 per cent of GDP and 26.4 per cent of total public expenditure. Activities such as the analytical work on disability financing helped expand the use of PF4C approaches to broader inclusion and equity agendas.[169]

Key lessons and forward look

The Peru experience demonstrates that sustained investments in methodology development, institutional coordination and public accessibility of data can transform child-focused expenditure tracking from a periodic analytical exercise into an integrated public financial management function. Embedding child expenditure information within official government systems strengthened transparency, accountability, and the sustainability of reporting processes.

The experience also illustrates how institutionalized expenditure tracking can create a foundation for more advanced PF4C work, including analysis of expenditure effectiveness, equity and financing gaps affecting vulnerable populations. Looking ahead, Peru is well positioned to further strengthen evidence-informed budgeting and equity-focused allocation analysis, including for children with disabilities, rural populations and other groups facing persistent multidimensional vulnerabilities.

Sierra Leone

Strengthening the evidence base for child-responsive budgeting

Context

Until recently, Sierra Leone lacked a robust and consistent evidence base to inform policy dialogue and advocacy on social sector financing. The absence of standardized public expenditure and financing analysis limited government and partner insight into the amount, composition, and prioritization of spending across key social sectors – including education, health, WASH, and social protection. This limited informed engagement on budget allocation and weakened efforts to advance child-responsive fiscal decision-making, particularly in a context of increasing fiscal pressures.

UNICEF action

UNICEF supported evidence generation and policy dialogue to strengthen child-responsive public financial management. In 2025, UNICEF completed a comprehensive Education Finance Analysis, which assessed how effectively public and donor spending supports government education objectives. UNICEF also initiated the development of the first ever Sectoral Budget Briefs for social protection, health, nutrition, and child protection, alongside the National and Disability Budget Briefs for Sierra Leone and a Rapid Evidence Brief on Child Marriage and Harmful Practices.

Key results

The comprehensive Education Finance Analysis completed by UNICEF examined expenditure patterns, financing sources, and budget execution to identify inefficiencies and stimulate reforms aimed at improving the efficiency, equity, and quality of spending, particularly in basic education. The Sectoral Budget Briefs drawn up in the areas of social protection, health, nutrition, and child protection, as well as the National and Disability Budget Briefs for Sierra Leone, are strengthening understanding of the scale, composition, and prioritization of public expenditure affecting children. In child protection, this work is further complemented by a Rapid Evidence Brief on Child Marriage and Harmful Practices, which applies a PFM lens to map financing flows, identify gaps, and highlight opportunities for more effective resource allocation. This expanding body of evidence is being strategically leveraged to inform policy dialogue and advocacy for more equitable, efficient, and child-responsive financing in a context of ongoing fiscal consolidation.

Sierra Leone (continued)

Key lessons and forward look

UNICEF's experience in Sierra Leone underscores that robust evidence generation – anchored in clear, credible PFM diagnostics – provides the essential foundation for advocacy and advancing child-responsive budgeting, particularly under conditions of fiscal consolidation. Standardized sectoral and thematic budget analyses, through Budget Briefs, have strengthened policy dialogue, fostered cross-sectoral ownership, and sharpened advocacy by explicitly linking public financing to child outcomes, including in chronically underfunded areas such as child protection. While institutional change is incremental, early and sustained engagement with the Ministry of Finance (MoF) and line ministries signals a growing uptake of evidence-based approaches. Looking ahead, UNICEF efforts will prioritize working with MoF and sector ministries to institutionalize child-responsive budgeting within the medium-term expenditure framework (MTEF), translating evidence from Budget Briefs into concrete financing and efficiency reforms, and leveraging upcoming budget cycles to advocate for the protection and prioritization of investments in children, alongside improved execution of approved budgets.

Zimbabwe

Institutionalizing budget transparency and public oversight

Context

In the mid-2010s, Zimbabwe faced very low levels of budget transparency and limited public participation in fiscal decision-making. Weak disclosure of budget information, constrained parliamentary oversight, and limited citizen engagement reduced accountability in public finance management, including in social sectors critical for children. These challenges undermined trust in public institutions and limited the ability of stakeholders to assess whether public resources were being allocated and spent in line with national priorities and child rights commitments.

UNICEF action

UNICEF worked closely with the Government of Zimbabwe to institutionalize budget transparency and promote citizen participation across the public finance system. Engagement focused on strengthening core oversight institutions, including Parliament, the Ministry of Finance, the Office of the Auditor General, and social sector ministries.

A central element of this support was the development and implementation of a Transparency Reform Matrix, a practical tool used by government institutions to monitor progress against internationally recognized transparency standards. UNICEF also supported Zimbabwe's participation in successive rounds of the Open Budget Survey, helping authorities identify gaps in

Zimbabwe (continued)

disclosure, reporting, and public engagement, and translate survey findings into concrete reform actions.[170] In 2019, to address a low public participation score (9/100), UNICEF supported public hearings through the Health Portfolio Committee. This catalysed the institutionalization of hearings across all Parliamentary Committees, transitioning from a Budget Committee-led approach to an expanded SDGs Committee framework that better captures sector-specific issues. As a result, the public participation score increased from 9/100 to 33/100.[171]

Key results

UNICEF's sustained engagement contributed to measurable improvements in fiscal transparency, as acknowledged by the Government of Zimbabwe.[172] Zimbabwe's Open Budget Index score increased from 23 to 49 between the 2017 and 2019 survey rounds,[173] reflecting significant progress in the availability and quality of budget information. Continued reforms and UNICEF support led to further gains, with the score rising from 59 in 2021 to 63 by 2023 (surpassing the 'sufficient' score of 61).[174]

These improvements signal strengthened public oversight of budget processes, better access to fiscal information for parliamentarians and citizens, and a more enabling environment for monitoring social sector spending, including expenditure relevant to children.

Key lessons and forward look

Zimbabwe demonstrates that incremental, system-wide transparency reforms can deliver sustained gains even in constrained fiscal and political environments. Tools such as transparency reform matrices and structured engagement with global accountability mechanisms can help governments translate international standards into practical reforms.

In future, consolidating these transparency gains through deeper citizen participation and linking budget disclosure more explicitly to social sector outcomes will be critical to ensuring that improved openness translates into better results for children.

5. Finance for children in fragile and humanitarian contexts

5.1 Analytical synthesis

In fragile and conflict-affected settings, traditional PF4C assumptions do not hold. Institutional weakness, volatility, and parallel financing systems require fundamentally different approaches. The cases in this chapter show that PF4C can still deliver results when it prioritizes fiscal stabilization, transparency, and the protection of core child services.

This chapter presents four long cases and five short cases. The long cases demonstrate that hybrid approaches combining advocacy, capacity development, budget analysis and transparency can preserve child-related spending under extreme constraints. The short cases show that even limited transparency and accountability interventions can create entry points for longer-term reform.

5.2 Long case studies

Burundi

Prioritizing social spending for children in a fragile macroeconomic context



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Summary

Burundi faces severe fiscal constraints, with limited domestic revenue, declining foreign aid and persistent vulnerability among children. UNICEF built government capacity at central and local levels and embarked on evidence generation and policy dialogue to maintain momentum on investing in social sectors, as part of the Programme-Based Budgeting reform implementation. UNICEF's advocacy and high-quality evidence supported increases in nominal social sector budget allocations, increasing immunization funding from BIF 850 million to BIF 6 billion, and achieving a near-threefold increase in the share of the budget allocated to early childhood development (ECD).

Burundi (continued)

Context

Burundi is one of the poorest and most resource-constrained countries in the world. More than half of the population are children, and poverty, chronic malnutrition and multidimensional deprivation are pervasive. Domestic revenue is extremely limited, foreign aid has declined sharply since 2015, and public debt (mainly internal debt) has risen rapidly. Recurrent shocks including climate-related disasters, political instability, displacement and response to health emergencies (COVID-19, mpox, cholera) have further constrained government finances. Sustaining even basic levels of public investment in health, nutrition, education and social protection is highly challenging, and risks to child survival and development are severe.

UNICEF action

UNICEF built the capacity of the Government at central and local levels and embarked on evidence generation and policy dialogue to highlight the importance of investing in social sectors, despite the challenging macroeconomic context. UNICEF Burundi continued to strengthen its partnerships – with the Government, the United Nations Country Team, the Office of the Resident Coordinator, donors, international financial institutions and civil society organizations – to establish agendas and set strategies for ECD, climate change, social protection, public finance and child poverty.[175]

Working with the Ministry of Finance, sector ministries, Parliament (National Assembly and Senate), local governments, civil society organizations, development partners and the University of Burundi, UNICEF also produced sectoral budget briefs and a national budget brief, analyses of the socioeconomic impacts of COVID-19, investment cases and joint assessments with the World Bank, African Development Bank and UNDP to inform national budget discussions and government response plans.[176]

A major focus was early childhood development financing. A cost–benefit analysis conducted jointly by UNICEF and the Government made a compelling case for greater investment: the analysis revealed that for every US$1 invested, the return on investment would be US$18, and forecast good results for decreasing under-five mortality and stunting by 2050. UNICEF continued to contribute to efforts to implement the new national ECD strategy. Through an internal ECD task force, the Burundi Country Office developed both an ECD operational plan and a multisectoral minimum intervention package to be rolled out in provinces with the highest rates of vulnerability.[177]

UNICEF developed and implemented a capacity-building plan on child-sensitive public finance targeting government actors at both the central and decentralized levels. The plan was delivered through a pool of national trainers drawn from the Ministry of Finance, the Burundi Revenue Authority, and the Court of Audit.[178]

In parallel, UNICEF promoted budget transparency through citizen budget dissemination and decentralized public dialogue as well as through support to the Open Budget Survey agenda.

UNICEF Burundi supported the implementation of programme-based budgeting by strengthening capacities and developing medium-term expenditure frameworks for the social ministries and the Ministry of Finance, as well as by disseminating the organic law on public finances.

UNICEF also actively engaged in the policy dialogue on expanded financing and coverage of health, WASH, nutrition and social protection. This includes advocacy for resource mobilization for the health response, promotion of a public–private partnership (PPP) model for soap production and distribution to improve hygiene, advocacy for the Water Compact, high-level dialogue on nutrition financing and support for planning and funding the nationwide scale-up of cash transfers.

Burundi (continued)

Key results

7x increase in immunization budget



BIF 850 million

BIF 6 billion

(2020–2026)

Despite severe fiscal constraints, advocacy protected child health investments and expanded total social spending to BIF 1,309.2 billion.

Despite the severe fiscal constraints faced by Burundi, UNICEF's evidence-based advocacy and partnerships contributed to the protection of social sector spending. Total social sector allocations reached BIF 1309.2 billion in 2025–2026, compared to BIF 867 billion in 2021–2022. [179]

Within this envelope, allocations for immunization increased substantially, rising from BIF 850 million in 2020–2021 to BIF 6 billion in 2025–2026. Per capita public investment in non-contributory social protection programmes also increased.

Early childhood development achieved unprecedented budget visibility. For the first time, an ECD budget brief was produced, showing an increase in the ECD share of the budget from 2.3 per cent in 2020–2021 to 6.2 per cent in 2022–2023. Capacity-building support also strengthened engagement by Parliament and local councils in budget processes, contributing to improved local revenue mobilization.[180]

The establishment of the PPP for subsidized soap production and distribution had a significant impact on access to soap, with 40 million bars of soap distributed from June to September 2020. Advocacy and engagement with the Government therefore led to an increase of about 70 per cent in the budget allocated to the WASH sector, from 55.3 billion BIF to 94 billion BIF in 2025/2026.

Key lessons and forward look

The Burundi experience shows that even in highly fragile contexts, sustained PF4C engagement can protect and gradually strengthen investments for children. Long-term partnerships with ministries of finance, parliaments and national research institutions are essential to maintaining credibility and influence in fragile contexts.

Robust evidence, particularly cost–benefit analysis, can be a powerful tool for sustaining political commitment to child-focused spending when fiscal space is shrinking. Investing in public finance capacity and budget transparency helps build resilience and lays the groundwork for future reforms, even when immediate gains are incremental.

Looking forward, continued emphasis on early childhood development, social protection scale-up, nutrition financing and improved budget transparency will be critical. As fiscal space remains constrained, UNICEF's role as a trusted technical partner and advocate will be central to ensuring that child survival and development remain national priorities in Burundi. This appears critical in the context of declining development assistance, and the increased need to face the multiple shocks affecting the country.



South Sudan

Protecting and prioritizing social spending for children in a fragile context



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Summary

South Sudan faces extreme fragility and is heavily dependent on official development assistance and unpredictable oil revenues. Through the UN Joint SDG Fund Programme and targeted subnational engagement, UNICEF and partners supported the Government to strengthen PFM systems, generate evidence and improve budget transparency. Combined allocations for education, health and social and humanitarian affairs reached about 28 per cent in FY2021/22. These efforts supported conditions to unlock US$9.2 million under the Global Partnership for Education initiative.

Context

South Sudan faces extreme fragility, marked by conflict, macroeconomic instability, weak public finance systems and heavy dependence on external financing. Following the Peace Agreement and the Revised National Development Strategy, the Government underwent transitions with the reconstitution of local governments, requiring continued capacity enhancement at all levels. Donor funding has been diminishing while government service delivery is heavily dependent on humanitarian and development support, and private financing options remain limited.

The Government faces persistent challenges in public financial management. These include heavy reliance on shrinking oil revenues with limited capacity to diversify domestic resources; weak budget planning and formulation at the state level; ineffective coordination between national and state governments, with State and County Transfer Committees showing limited activity since 2016; and limited legislative oversight and minimal citizen engagement. The COVID-19 pandemic further intensified fiscal pressures, shrinking fiscal space and raising concerns about debt sustainability.

UNICEF action

In 2020, UNICEF partnered with the Ministry of Finance and Planning (MoFP) and the National Revenue Authority, together with UNDP and other UN agencies, to launch the United Nations Joint SDG Fund Programme.[181] The programme aimed to strengthen PFM mechanisms at national and subnational levels, addressing both revenue and expenditure challenges. UNICEF's work focused on influencing budget allocations towards pro-poor and child-responsive investments in health, education, nutrition and WASH, and on improving budget execution at subnational levels.[182]

To enhance budget allocations, UNICEF actively engaged with Parliament to advocate for increased allocations to salaries, wages and operational costs for social sectors. UNICEF and partners supported South Sudan's first ever domestic financing conference on education, bringing together government and partners to discuss strategies

South Sudan (continued)

to raise education allocations to 20 per cent of the national budget and 6 per cent of GDP. At this conference the findings of the UNICEF-supported Education Sector Public Expenditure Review and Public Expenditure Tracking Survey (PER/PETS) were confirmed.

To enhance budget credibility, UNICEF strengthened the capacity of state-level MoFP officials to plan, allocate, execute and report on social sector budgets. As the programme concluded in May 2022, progress had been made across evidence generation, capacity-building and budget transparency: MoF staff were trained on the integrated financial management information system (IFMIS); an online public financial management (PFM) oversight dashboard was set up and operationalized; state budget workshops were revived; the National Budget Brief and Citizens' Budget for FY2020/21 were published online; the 2021 Open Budget Survey results were disseminated; and the State and County Transfer Monitoring Committees were re-established.

At the subnational level, UNICEF collaborated with the MoFP to engage with the government of the Abyei Special Administrative Area in a dedicated PFM initiative. This entailed technical, financial and logistical support to the Inter-Governmental Fiscal Relations Unit of MoFP, which delivered dedicated PFM packages on planning, reporting and budget oversight to social sector ministries and the Abyei Ministry of Finance. UNICEF generated evidence at both national and Abyei levels through a national budget brief, an education sector budget brief, a subnational budget brief for Abyei, and an investment case for education. UNICEF also enhanced the capacity of nine parliamentarians on basic PFM skills and budget literacy.

Key results

UNICEF's efforts with the Government and international partners contributed to a significant shift in budget priorities. Combined allocations for education, health and social and humanitarian affairs reached about 28 per cent in FY2021/22. The education sector budget increased from 14 to 17 per cent, making significant progress towards the 20 per cent national commitment, and social and humanitarian affairs allocations increased from 1.1 to 1.2 per cent – a critical push given the context. However, the health sector proportion fell from 10 to 9.6 per cent, well below the 15 to 20 per cent national commitment.

Improvements were also observed in budget transparency and participation, with increases in Open Budget Index and Public Participation scores. UNICEF co-chairs the monthly PFM Working Group with the African Development Bank to keep children at the centre of the financing agenda. At the subnational level, evidence and advocacy work and parliamentary capacity-building contributed to the safeguarding of children's rights, improved prospects for frontline workers in Abyei to receive their salaries, and supported the Government to meet the conditions that will unlock US$9.2 million under the Global Partnership for Education (TESS/GPE) Initiative.

Key lessons and forward look

Strong partnerships on evidence-based advocacy and assistance, backed by funding support, are essential for advancing PFM reforms in fragile and humanitarian contexts. South Sudan's experience demonstrates that in periods of relative stability, it is possible to reform the PFM system and secure greater social sector investments for children when government commitments are matched with strong partnerships, such as the SDG Fund. Sustaining these gains requires maintaining proven systems during crises, while leveraging them to attract future partnerships and funding to resume progress once conditions allow.

The complementarity between UNDP and UNICEF added significant value as UNDP focused on intensifying non-oil revenue mobilization while UNICEF strengthened institutional mechanisms for citizen engagement and budget transparency, both critical elements of PFM systems leading to prioritized and expanded social spending in fragile and humanitarian settings.

Syria

Initiating public finance for children in a protracted humanitarian crisis and political transition



Summary

Syria is undergoing a profound political, economic, and institutional transition following the political transition that began in late 2024 and more than 14 years of protracted crisis. This has resulted in severely weakened state institutions, acute fiscal constraints, and widespread multidimensional deprivation, with children bearing a disproportionate share of the impact. As the country begins to reshape its fiscal and governance architecture, a critical window of opportunity has opened to influence public finance reforms so that they are more transparent, equitable, and responsive to the rights and needs of children.

In this context, UNICEF has progressively strengthened its PF4C engagement in Syria, evolving from evidence generation in a highly constrained humanitarian setting towards structured policy dialogue and system strengthening with key government counterparts. Building on the development of Syria's Budget Briefs and expanded engagement with the Ministry of Finance (MoF) and line ministries, UNICEF's PF4C strategy focuses on addressing key fiscal bottlenecks, improving the quality, equity, and efficiency of public spending for children, and strengthening public finance systems and institutions. Through a combination of short-term analytical and advocacy actions and longer-term technical assistance, UNICEF is positioning itself as a trusted partner to support the integration of child-responsive budgeting principles within Syria's emerging fiscal framework during this pivotal transitional period.

Context

Syria is entering a new era in its modern history. In late 2024, the country witnessed a major political transition, accompanied by significant changes in its governance and institutional landscape. However, 14 years of multiple crises and turmoil had left the state institutions severely weakened, the economy under acute strain, and large parts of the population facing severe deprivation.

UNICEF action

Syria has faced one of the most severe humanitarian and economic crises globally, with limited budget transparency and lack of independent analysis of government spending in child-relevant sectors. In mid-2021, UNICEF initiated PF4C programming through the development of Syria's first ever Budget Brief, analysing the 2021 State Budget and trends over a decade of conflict. The Budget Brief generated the first consolidated evidence base on government spending in social sectors. It was well received by donors, UN agencies and the World Bank, and paved the way for formal engagement with the Government on public finance. This indicated a strategic shift after ten years of humanitarian action.

UNICEF developed four Budget Briefs up to 2024, three of which were published and disseminated. They were produced without the collaboration of the Ministry of Finance (MoF), which UNICEF did not

Syria (continued)

have access to at the time. As a result of sustained efforts to develop these Budget Briefs, Syria was included in the 2024 UNICEF-commissioned Global Study on Public Finance in Humanitarian and Fragile Settings.[183]

Marking this new era, UNICEF Syria Country Office (SCO) has expanded its PF4C programme, and engagement with different public entities – particularly the Ministry of Finance (MoF) and other line ministries – has become more intensive. During the first year of the new government, UNICEF met with the Minister of Finance six times, while regular monthly meetings at the technical level have also taken place. The PF4C work identified bottlenecks in Syria's PFM system including limited and incomplete fiscal information, shrinking allocations to social sectors, outdated and incomplete poverty, demographic, and socioeconomic data, and weak fiscal policy and public financial management. To help overcome these bottlenecks, UNICEF developed a PF4C Strategy for SCO, together with two action plans: one for the short term and one for the long term.

Key results

The action plans were developed to ensure that UNICEF activities are based on: (i) UNICEF's comparative advantage; (ii) UNICEF's mandate; (iii) feasibility; and (iv) alignment with the plans and priorities of the Ministry of Finance (MoF) and line ministries during this transitional period. The short-term plan focuses on refining the strategy, engaging with relevant ministries, advocating for PF4C, strengthening PF4C knowledge among UNICEF colleagues and partners, producing selected knowledge products, and responding to MoF requests, while the long-term action plan focuses on system strengthening and technical assistance. UNICEF considers this a critical moment to engage and position its support while the new fiscal system is being shaped.



Key lessons and forward look

The Syria experience confirms that PF4C is feasible and relevant in highly fragile and humanitarian contexts, even where budget transparency is minimal and political space is constrained. Budget briefs are a low-risk entry point that country offices can use to generate evidence, communicate advocacy messages, build partnerships, and identify a research and policy agenda.

During the transitional period, UNICEF should position itself strategically for system strengthening, working closely with the Government to embed financing for children within the emerging fiscal framework and ensure that it becomes child-sensitive. Given current resource constraints, this implies prioritizing investments in system-level strengthening over stand-alone evidence generation activities.

Prior to engaging with key stakeholders, it is essential to develop clear and tailored advocacy messages and briefs for each counterpart, including the Ministry of Finance, Ministry of Health, Ministry of Education, the International Monetary Fund (IMF), academia, and other UN agencies.

UNICEF in Syria aims to deepen engagement on budget monitoring, aid tracking, and analysis of sanctions impacts, while gradually supporting government capacity for routine budget analysis. The Syria case provides an important reference for PF4C programming in other protracted crises.

Ukraine

Strengthening public systems amid war, recovery and decentralization



Summary

Ukraine embodies an exceptionally complex governance and fiscal context shaped by full-scale war, decentralization, and large-scale recovery needs. In this context, UNICEF helped position PF4C as a practical governance and public finance approach to protecting human capital during war and recovery. Between 2022 and 2026, working with the Ministry of Finance, sector ministries, oblast (regional) authorities, hromadas (municipalities/local communities), and development partners, UNICEF supported PFM and social sector reforms, recovery planning, and local service delivery through analytical work, technical assistance, investment cases, spending and budget analyses, and large-scale capacity-building.

Context

The war in Ukraine has caused large-scale displacement, infrastructure destruction, and economic disruption. Ukraine's fiscal space has been sharply constrained by the war and the growing demands of defence, security, and debt servicing. UNICEF analysis shows that, by 2025, these areas accounted for more than half of total public expenditure, while 95–96 per cent of domestic revenues were directed to defence financing.[184] As a result, Ukraine has become highly dependent on external grants and concessional loans to sustain social spending.

At the same time, decentralization reforms gave the 1,469 hromadas increasing responsibility for financing and delivering education, social protection, child protection, youth, health, and other essential services. In these circumstances, PF4C became especially relevant as an approach to strengthen public financial management (PFM) capacities, improve the prioritization of limited resources, safeguard investments in children, and ensure that reconstruction and recovery decisions are informed by the needs of children and families.

UNICEF action

UNICEF embedded child-sensitive approaches into broader reforms shaping Ukraine's governance and recovery priorities, including PFM, public investment management (PIM), decentralization, and recovery planning. UNICEF Ukraine's PF4C Strategy 2025–2029 consolidated efforts in six interconnected areas: policy, sector analysis, public investment, capacity development, recovery planning, and local implementation.

Ukraine (continued)

Influencing national PFM policy and regulatory frameworks: At the national level, UNICEF played a strategic role in shaping Ukraine's PFM Reform Strategy 2026–2030, as the key UN agency represented in the Ministry of Finance working group. In partnership with the Ministry of Youth and Sports, UNICEF also supported the development of the draft State Targeted Programme 'Youth of Ukraine 2026–2030', promoting stronger attention to adolescent needs, measurable indicators, inclusivity, and alignment with broader PFM reforms and EU integration priorities.

Strengthening evidence-based social sector reforms: UNICEF strengthened the use of evidence to inform social sector policy and budget decisions during wartime. In partnership with the Kyiv School of Economics (KSE) and the Ministry of Social Policy, UNICEF conducted in-depth analyses of three major social protection programmes, totalling US$2.1 billion and covering support for persons with disabilities,[185] children and families,[186] and low-income households.

UNICEF and KSE also conducted two waves of the National Social Protection Perceptions Survey at the request of the Ministry of Social Policy.[187] The survey was designed to generate evidence on public perceptions of social policy reforms, programme effectiveness, and the evolving needs of families with children and vulnerable groups.

Investment cases: UNICEF Ukraine developed investment cases on early childhood development (ECD) and Youth to strengthen the economic case for investing in human capital during war, recovery, and demographic decline. The investment cases linked evidence, financing needs, reform priorities, and long-term socioeconomic outcomes.

Capacity development of national and local level authorities on child-responsive planning and budgeting: Between 2023 and 2025, UNICEF reached more than 2,500 officials through regional workshops, national seminars, webinars, consultations, peer learning, and tailored mentoring. The programme focused on child-centred medium-term planning, programme-based budgeting, public investment, and recovery-oriented financing.

A key feature of this work was the creation of joint learning spaces between local governments and national institutions, including the Ministry of Finance and the Ministry of Social Policy. Following UNICEF-supported workshops, the Ministry of Finance initiated revisions to the standard programme classification of expenditures and credit financing for local budgets and began proactively requesting UNICEF's input on budget regulations, legal amendments, and additional capacity-building activities.

Integrating child-responsive approaches into public investment management and recovery planning: As Ukraine continues to address urgent humanitarian needs while advancing large-scale reconstruction and EU integration, PIM has become central to how resources are prioritized, financed, and monitored.

Through cooperation with the Ministry of Finance, the Ministry for Communities and Territories Development, and the Ministry of Economy, UNICEF supported policy dialogue on how recovery and public investment systems can better reflect demographic trends, territorial disparities, service gaps, and social needs. This included contributing to discussions on the use of child-focused and spatially informed data in regional development planning, recovery prioritization, and subnational PIM capacity strengthening.

Pilot initiative on assessing child-related financing at hromada level: To complement national-level reforms with local evidence, UNICEF and the Institute for Budgetary and Socio-Economic Research launched a pilot initiative to assess how child-related services are financed at hromada level and identify the main challenges local authorities have faced since the start of the war. The pilot generated detailed evidence on financing trends across education, health, child protection, early childhood development, youth policy, and WASH between 2021 and 2024, capturing both pre-war and wartime expenditure patterns.

Ukraine (continued)

Key results



9.4x

Surge in maternity and childbirth payments

Planned for 2026 (vs. 2025) + UAH 4,500 basic monthly support

Repositioned child spending as a strategic investment in human capital for post-war recovery, alongside a +9.9% increase for children with disabilities.

Together, these actions produced results across Ukraine's public finance, social sector reform, public investment, and local budgeting systems. In practical terms, this helped reposition spending on children and families not only as a social obligation, but as a strategic investment in Ukraine's human capital and resilience. As reconstruction financing became a national priority, this helped position investments in social infrastructure, early childhood development, education, youth, and community-based services as foundations for human capital development and economic resilience.

This broader shift was reflected in the PF4C Strategy 2025–2029, which demonstrated the evolution of PF4C in Ukraine from a relatively new agenda into an integrated governance and public finance approach. For the first time in Ukraine, 2025 budget regulations explicitly required assessment of the impact of budget decisions on children and youth, integrated gender-responsive budgeting principles, and promoted planning based on results and population needs rather than financial inputs alone.

Improvements in the basic social assistance model included increased financial support for families with children and the introduction of a basic assistance amount of UAH 4,500 per person per month in 2026. Planned maternity and childbirth payments for 2026 are 9.4 times higher than in 2025; spending on school meals increased by 3.6 per cent; and support for children with disabilities increased by 9.9 per cent.[188]

UNICEF's capacity-development programme contributed to systemic policy change. Approved in December 2024, the revised classification of expenditures and credit financing marked a nationwide shift from institution-based financing towards service-oriented budgeting, particularly in social protection and youth-related expenditure categories. Since the reform applies to all hromadas, it provides a structural foundation for aligning decentralized service financing with national public finance rules, recovery priorities, and EU standards.

At hromada level, the pilot initiative helped translate this agenda into local evidence, planning improvements, and budgeting practice. The pilot helped local authorities identify service gaps, improve budget programme documentation, and strengthen evidence-based planning for children and youth. It also revealed systemic weaknesses in local budgeting, including weak links between strategies and budgets, insufficient costing of programmes, and largely formal application of gender-responsive budgeting.

Key lessons and forward look

Ukraine's experience offers important lessons for PF4C programming in crisis, recovery, and decentralized governance settings.

First, public financial management is a critical foundation for sustainable social sector reform. Policy commitments for children are unlikely to translate into lasting results unless they are linked to budgeting, costing, medium-term planning, and public investment systems.

Second, child-responsive budgeting is a governance issue, not only a financing issue. UNICEF's analysis showed that higher allocations alone do not automatically improve access, equity, or outcomes for children. Results depend on how well strategies, programmes, budgets, and service delivery needs are aligned, particularly for vulnerable children and families.

Third, national reforms require sustained subnational implementation support. Regulatory and methodological changes only become meaningful when hromadas have the capacity to apply them in local planning, budget documentation, financing decisions, and service delivery models.

Ukraine (continued)

Fourth, institutional change requires more than one-off training. The strongest results came when capacity development was combined with hromada-specific analysis, expenditure reviews, mentoring, and continuous technical support.

Fifth, PF4C is most effective when it connects sectors and levels of government. Progress was strongest where the Ministry of Finance, sector ministries, oblast authorities, and hromadas engaged jointly in policy dialogue and technical processes. This coordination helped position children's needs within broader reforms on public finance, decentralization, social protection, recovery planning, and PIM.

Ukraine's experience is distinctive because PF4C approaches and institutional capacities were strengthened during active war and fiscal crisis, not after stabilization. This shows that, even in extreme conditions, PF4C can help keep children visible in financing decisions and support recovery efforts by positioning investments in children and youth as essential to resilience, service delivery, and long-term human capital development.

5.3 Short case studies

Cameroon

Protecting inclusive investments for children during economic stress

Context

Cameroon faces a complex and protracted crisis environment marked by regional conflict, high humanitarian needs, economic volatility and fiscal pressures. Children are disproportionately affected by these intersecting shocks, with heightened risks related to nutrition, education access, health service continuity and protection. In such contexts, social sector budgets are often among the first to face cuts, reallocation or execution delays when governments respond to macroeconomic stress. Against this backdrop, maintaining and expanding inclusive investments for children required sustained and technically grounded engagement across multiple ministries, including the Ministry of Finance, Ministry of Economy, Planning and Regional Development, Ministry of Social Affairs, and sector ministries such as Health and Education, to ensure that fiscal adjustment measures did not undermine essential social services or reverse hard-won gains for child survival and development.

UNICEF action

UNICEF engagement combined technical budget analysis, structured dialogue with sector technicians, and high-level advocacy within macro-fiscal decision-making platforms. Drawing on evidence and global policy commitments, UNICEF framed child-focused social spending not as discretionary expenditure, but as a core component of resilience, recovery and long-term stability in fragile settings.

Advocacy efforts focused on safeguarding budget allocations for key social sectors serving children, particularly in the context of broader economic constraints. UNICEF emphasized the importance of maintaining continuity of funding for essential services and ensuring that fiscal decisions remained aligned with child rights obligations and inclusive development objectives. A central

Cameroon (continued)

pillar of the intervention was the organization of budget sensitivity analysis sessions focused on children, conducted with technical teams from sector ministries. These sessions examined the extent to which budget allocations and execution patterns affected child-focused programmes and strengthened institutional understanding of child-responsive budgeting. UNICEF also intervened in high-level dialogue interfaces involving international financial institutions (IFIs) and the Ministry of Finance, where macroeconomic reforms and fiscal consolidation measures were discussed. In these platforms, UNICEF consistently advocated for safeguarding social sector allocations.

This engagement was closely linked to humanitarian–development coherence, reinforcing the message that protecting social sector spending for children is critical to preventing negative coping mechanisms, mitigating long-term human capital losses and reducing future humanitarian needs.

Key results

UNICEF's advocacy and engagement contributed to the protection and expansion of social sector financing in Cameroon, resulting in a 5 per cent increase in social sector spending. This helped sustain inclusive services for children during a period of economic challenge, reinforcing government commitment to child-focused development priorities despite competing demands on public resources. While modest in scale, the increase signalled the effectiveness of sustained PF4C advocacy in protecting adequacy of spending for children under constrained fiscal conditions. Beyond the aggregate increase, the intervention contributed to greater awareness within sector ministries of the impact of budget decisions on children by conducting sensitivity analysis exercises.

Key lessons and forward look

The Cameroon case illustrates that even in fragile and crisis-affected settings, strategic advocacy focused on the adequacy and protection of social spending can yield measurable gains for children. Positioning investments in children as foundational to stability and recovery strengthens the case for safeguarding social sector budgets when fiscal space is under pressure.

Democratic Republic of the Congo

Leveraging public finance for children in a prolonged humanitarian crisis

Context

The Democratic Republic of the Congo (DRC) is affected by one of the world's most protracted and complex humanitarian crises, driven by decades of conflict, political instability and recurrent shocks. As a country on the World Bank Fragile and Conflict-Affected Situations list, the DRC faces severe institutional constraints that limit its ability to mobilize, allocate and execute public resources for children.

Armed conflict and displacement have exposed millions of children to violence and exploitation and disrupted access to basic services. Although the country has vast natural resources, poverty remains widespread, infrastructure deficits persist and education and health systems struggle with low quality and limited reach. The scale of humanitarian needs, combined with weak public financial management systems, has made it difficult to sustain predictable and equitable investments in child-focused social sectors.

UNICEF action

In this fragile and humanitarian context, UNICEF's PF4C engagement has focused on evidence-based advocacy, policy dialogue and resource mobilization to protect and expand financing for children across both development and humanitarian settings. UNICEF worked closely with the Government to align PF4C efforts with national sectoral plans, highlighted in the country programme document 2020–2024. The differentiated approach ensures that in low-risk areas, UNICEF focused on system strengthening for social service and enhancing risk-informed programming while the work in conflict- or shock-affected areas concentrated on delivering humanitarian assistance and developing resilient community systems and structures through humanitarian actions.

A central pillar of UNICEF's intervention has been leveraging partnerships and resources to address critical financing gaps for children. UNICEF supported the generation of evidence on disparities and public expenditure trends to inform advocacy for social inclusion and resilience-oriented programmes. In parallel, UNICEF engaged in high-level political dialogue with national decision-makers to address systemic bottlenecks undermining budget utilization in key line ministries responsible for social services.[189]

Key results

UNICEF's PF4C efforts contributed to significant resource mobilization in a highly constrained fiscal and humanitarian environment. In 2022, UNICEF mobilized approximately US$408 million to address critical needs of children through a combination of development and humanitarian interventions. This financing supported essential services in health, education, nutrition, water and protection, particularly in conflict-affected and underserved provinces.[190]

Through its partnership with the Ministry of Budget, UNICEF facilitated structured dialogue with more than 80 members of parliament and senators on the financing of social services. This

Democratic Republic of the Congo (continued)

engagement helped identify key drivers of low budget execution in social sectors and informed concrete corrective actions. UNICEF's sustained advocacy also contributed to increases in the share of the state budget allocated to selected priority social sectors essential for child development and well-being.

Key lessons and forward look

The DRC case demonstrates that in prolonged humanitarian crises, PF4C interventions must bridge humanitarian response and longer-term systems strengthening. Leveraging resources at scale, while simultaneously addressing institutional bottlenecks in budget execution, is critical to protecting children in fragile settings.

Looking ahead, sustaining progress will require continued investment in strengthening public financial management capacities, improving budget execution and reinforcing links between humanitarian financing and national systems. UNICEF's experience in the DRC highlights the importance of combining evidence, political engagement and partnerships to safeguard investments for children even amid persistent conflict and instability.

Guinea-Bissau

Strengthening budget transparency and participation for children

Context

Guinea-Bissau faces persistent economic fragility, political instability and constrained fiscal space, which limit the Government's ability to finance essential social services through domestic resources. Weak public financial management systems, low budget transparency and limited citizen participation have further constrained accountability for social spending, including investments benefiting children. Reliance on international and humanitarian financing remains high.

UNICEF action

UNICEF focused on strengthening resilient and risk-informed public finance management systems as a foundation for protecting social spending. Through sustained high-level advocacy and technical engagement, UNICEF supported Guinea-Bissau to participate in the Open Budget Survey for the first time in its history, joining the ninth edition of the survey in 2023. UNICEF also strengthened the Ministry of Finance's capacity by training 50 government staff in budgeting and expenditure management, reinforcing institutional foundations for more effective and child-focused public spending.

Guinea-Bissau (continued)

Key results

Guinea-Bissau's participation in the Open Budget Survey marked a significant institutional milestone. The results, launched publicly in 2024, assessed the country's performance on budget transparency, public access to fiscal information and opportunities for participation. The survey ranked Guinea-Bissau at 117 out of 125 countries, and provided a clear diagnostic baseline and a reform agenda. Following the publication of the results, the Government committed to publishing key budget documents and strengthening public participation in budgeting. These commitments represent an important step towards more transparent, accountable and child-responsive public finance management. Improvements in public finance systems also helped the Ministry of Education identify and reallocate US$3.5 million from payroll savings to hire over 4,000 contract teachers, expanding access to learning for thousands of children.[191]

Key lessons and forward look

The Guinea-Bissau experience demonstrates that even in fragile and resource-constrained settings, progress on PF4C can begin with transparency and accountability reforms. This work took place against a backdrop of declining government allocations to social sectors (from 26 per cent in 2023 to 21 per cent in 2024), underscoring the urgency of strengthening transparency and accountability for children's budgets. Participation in global accountability mechanisms such as the Open Budget Survey can serve as a catalytic entry point for policy dialogue, institutional reform and longer-term improvements in social spending governance.

Libya

Strengthening public finance for children through policy dialogue and institutional coordination

Context

Libya continues to experience political fragmentation, economic volatility, and constrained fiscal space for social sector investment. Heavy reliance on hydrocarbon revenues and limited domestic revenue mobilization have reduced the predictability and sustainability of public financing for social services.[192]

Publicly released data from the Central Bank of Libya indicates that, in 2025, total public revenues amounted to approximately LYD 136.9 billion, with oil revenues and oil royalties collectively accounting for around 85 per cent of total revenues, underscoring Libya's continued dependence on hydrocarbons. Non-oil revenues, including taxes and customs duties, are very limited. On the expenditure side, total public spending reached approximately LYD 136.8 billion, with a strong bias towards recurrent spending. Salaries accounted for around 54 per cent of total expenditure, while subsidies represented approximately 25 per cent.[193]

Strengthening public financial management systems and integrating child-focused priorities into national budgeting processes is a critical requirement to improve the planning, allocation, and effectiveness of public resources for children.[194]

Libya (continued)

UNICEF action

UNICEF has positioned its Public Finance for Children (PF4C) engagement in Libya to respond to a highly centralized revenue structure, rigid expenditure patterns, and a fragmented governance environment by strengthening fiscal evidence, government capacity, and institutional ownership. UNICEF supported the development and use of social sector budget briefs to translate complex fiscal data into accessible, policy-relevant analysis, facilitating dialogue with government counterparts and development partners on public spending trends affecting children.[195]

In 2025, UNICEF Libya Country Office conducted a child-sensitive budgeting training targeting key government institutions involved in public finance and social policy, including the Ministries of Finance, Planning, Interior, Social Affairs and its affiliated institutions such as the Social Solidarity Fund, as well as the Higher Committee for Children and the Ministry of Foreign Affairs. The training strengthened shared understanding of PF4C concepts, budget analysis, and the use of fiscal data in policy discussions. UNICEF also supported the establishment of an interministerial government task team covering multiple ministries and national institutions. In partnership with the National Economic and Social Development Board (NESDB), UNICEF provided technical assistance through international expertise, analytical tools, and methodological guidance to promote coordinated analysis and reinforce government ownership of PF4C processes.

Key results

UNICEF's PF4C engagement contributed to strengthened government ownership and institutional uptake of fiscal analysis for social sectors. In 2025, three social sector budget briefs were formally endorsed and launched by the Government, including the Education Budget Brief, marking an important milestone in institutionalizing evidence-based dialogue on public spending for children. Building on this progress, technical work was initiated on additional budget briefs for the WASH and child protection sectors.[196]

Key lessons and forward look

UNICEF's PF4C experience in Libya underscores the importance of combining sustained technical support with strong government ownership to advance child-responsive public finance in complex and fragile contexts. Hands-on technical assistance, practical analytical tools, and access to specialized expertise proved critical in translating PF4C principles into concrete, government-endorsed outputs. Early and continuous engagement with national institutions, supported by interministerial coordination mechanisms, helped anchor PF4C work within existing government systems. Future efforts will focus on institutionalizing PF4C processes within government systems, including the regular production and use of social sector budget analysis, continued capacity development, and strengthened coordination across government entities to ensure continuity, scalability, and long-term integration into Libya's public budgeting framework.[197]

Timor-Leste

Strengthening equity and child survival through child budget tagging (2022)

Context

Timor-Leste continues to face deep and persistent challenges affecting child survival and development. Poverty affects approximately 42 per cent of the population, with children bearing a disproportionate burden.[198] Under-five mortality is among the highest in the region, at 54.5 deaths per 1,000 live births, and 47 per cent of children under five are stunted, indicating a very high prevalence of chronic undernutrition. Limited access to quality maternal and child health services and quality learning, together with inadequate sanitation, further undermines child well-being, particularly in rural and remote areas.[199] Social protection programmes are not effectively targeted: support for vulnerable children remains insufficient, and benefit levels are too small to significantly improve health and nutrition outcomes or alleviate poverty. Prior to UNICEF's engagement with the Ministry of Finance in 2019 on budgeting for children, the national budget lacked mechanisms to systematically identify and assess spending benefiting children. Child-related expenditures were fragmented across sectors, equity impacts were difficult to assess, and accountability for child rights commitments under the Convention on the Rights of the Child remained weak. In this context, improving the equity, visibility and prioritization of public spending for children emerged as a central challenge for translating policy commitments into tangible improvements in child survival and development outcomes.

UNICEF action

In Timor-Leste, UNICEF's support for the adoption of a child marker in state planning and budgeting was a major step towards improving equity in the state budget. Key enablers included the strong partnership among the Prime Minister's Office, the Ministry of Finance and the National Commission on the Rights of the Child (which became the National Institute for Defence of Child Rights (INDDICA) in 2021), as well as UNICEF's extensive engagement and advocacy with the Government across ministries.

UNICEF conducted equity-focused budget advocacy with the Government through development partner meetings with the Ministry of Finance, and the 'child marker policy note' on budgetary tagging for children, which was adopted by the Council of Ministers. From 2022 onwards the UNICEF–UNDP Global Finance Flagship provided joint technical assistance to expand child budget tagging and adapt the methodology to support climate budget tagging.

Since its adoption, UNICEF has been engaging with the Ministry of Finance and INDDICA to provide training to line ministries in line with the Convention on the Rights of the Child (CRC), review and strengthen the budget markers, and further disseminate the annual budget for children at the municipal level through the government-led citizens' budget process. As part of its pre-budget advocacy, UNICEF also develops and holds consultations on the 'budget for children' document with the Ministry of Finance, highlighting critical gaps affecting children.

Timor-Leste (continued)

Key results

The introduction of the child budget marker significantly strengthened the Government's capacity to identify, prioritize and monitor spending benefiting children. The reform contributed to substantial increases in child-focused allocations, including a 230 per cent increase in budget allocations for preschool education and a 252 per cent increase for nutrition, reflecting stronger prioritization of early childhood development and child survival within national budget decisions.[200]

UNICEF further supported sector ministries in accessing external financing, including Global Partnership for Education funding, improved tracking of domestic immunization expenditure to unlock Gavi support, and strengthened measurement and reporting of nutrition spending.

In 2025, UNICEF, in partnership with the Ministry of Youth, Sport, Art and Culture, the Ministry of Finance, and the National Institute for the Defence of Child Rights, developed State Budget Modules to promote budget literacy and civic engagement among young people. Designed specifically for two age groups – ages 10–14 and 15 and above – the modules explain the budget process and the use of child markers. Using these materials, UNICEF and government partners trained 348 young people, increasing their capacity to engage in the budget process.[201]

Key lessons and forward look

The Timor-Leste experience demonstrates that child budget tagging can be a powerful tool for advancing equity in public spending, even in small and capacity-constrained contexts. Institutionalizing child-focused budget markers strengthened transparency, enabled more equitable allocation decisions and elevated child survival and development within national fiscal priorities.

The case also highlights the importance of institutional champions, particularly independent oversight bodies such as the Child Rights Commissioner, in embedding child rights within budget governance structures. Sustaining these gains will require continued institutionalization of child and climate budget tagging, stronger integration with medium-term fiscal frameworks and ongoing capacity development within government.

6. Local finance to accelerate results for children

6.1 Analytical synthesis

There is mounting evidence that national commitments to children do not translate into outcomes unless local public finance systems function effectively. As decentralization gathers pace in many countries, weaknesses in subnational budgeting, transfers, and accountability have emerged as a primary source of inequity.

This chapter comprises seven long cases and three short cases focused on local finance. The long cases demonstrate that PF4C impact at the local level depends on reforming intergovernmental fiscal frameworks, strengthening local planning and budgeting systems, and linking transfers to child-related performance objectives.

The short cases show that even limited interventions at municipal or provincial level can materially improve outcomes when they correct specific failures in allocation or execution.

6.2 Long case studies

Bolivia

Strengthening child-responsive municipal budgeting through the child-friendly municipalities framework



Summary

Municipal governments in Bolivia play a central role in delivering services for children and adolescents, but uneven technical capacity and fragmented planning often limit the alignment of municipal plans and budgets with children's rights priorities. UNICEF supported municipalities through initiatives aimed at strengthening local governance and planning tools, including the Child-Friendly Municipalities framework and technical assistance for municipal planning and budgeting. As a result, municipalities strengthened their capacity to prioritize investments for children and adolescents, improved coordination among local actors and enhanced transparency and participation in local governance processes supporting children's rights.

Bolivia (continued)

Context

Bolivia has a decentralized governance structure in which municipalities play a central role in the planning and implementation of social policies and services for children and adolescents. Local governments are responsible for delivering key complementary services in health, education and child protection, which are fundamental for ensuring children's rights and well-being.

Despite this institutional framework, municipalities often face important constraints in planning and managing social policies effectively. Uneven technical capacity, limited tools for planning and monitoring, and fragmented coordination between sectors can make it difficult for municipal governments to translate policy priorities into effective programmes and budget allocations for children and adolescents.[202]

UNICEF action

UNICEF supported municipalities in Bolivia by providing technical assistance and tools to strengthen local governance and planning processes focused on children and adolescents. Through initiatives aimed at strengthening decentralized management, UNICEF worked with local authorities to improve their capacity to plan, implement and monitor policies and programmes for children.

UNICEF has also promoted collaboration between municipal governments, civil society organizations and national institutions to strengthen local governance structures. Through these efforts, municipalities have been supported in developing plans and strategies that prioritize children's rights and integrate child-focused actions into municipal policies and programmes.

Key results

UNICEF's support strengthened municipal capacity for child-responsive public finance management and contributed to more effective and transparent local budgeting for children. Municipalities improved their ability to prioritize and finance child-focused programmes, resulting in stronger alignment between plans, budgets and results.

By 2025, 90 municipalities had received technical assistance to develop Municipal Plans for Children and Adolescents; 70 municipalities formally submitted Annual Operational Plans that incorporated child-focused budget lines. Child-focused financing was increasingly integrated across sectors, including immunization, school feeding, child participation, education infrastructure and climate resilience, adolescent sexual and reproductive health, and prevention of sexual and gender-based violence.[203]

Key lessons and forward look

The experience in Bolivia highlights the importance of strengthening local governance capacities to ensure the effective implementation of policies for children and adolescents. Providing municipalities with practical tools, technical support and opportunities for collaboration can significantly improve their ability to plan and implement programmes focused on children's rights.

The case also demonstrates that decentralized governance systems require sustained support to ensure that local authorities have the technical capacities and institutional tools needed to deliver effective social policies. Strengthening coordination among national and local actors is critical to ensuring that policies for children are implemented consistently across municipalities.

Continuing to strengthen municipal capacities and expanding initiatives that promote child-responsive planning and governance can help consolidate the role of municipalities as key actors in advancing children's rights.

China

Strengthening local financing systems to scale ECD services for children aged 0–3, taking primary health system as an example



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Summary

In China, early childhood development (ECD) services for children aged 0–3 are of growing importance for public policy. During 2016–2020, UNICEF partnered with the National Health Commission to pilot a scalable, cost-effective ECD model in 14 rural counties and supported costing analyses and advocacy to integrate ECD into the national Basic Public Health Service Package and its earmarked central government transfers. A scale-up to 192 least-developed counties across 30 provinces was implemented in China to mobilize local resources for ECD services by reallocating funds from the central government to the poorer rural counties.

Context

China is the second-largest economy globally and, in 2021, announced the eradication of extreme poverty, but new challenges are emerging. China is grappling with growing economic and social inequality, an ageing population and declining fertility rates, with large regional disparities in revenue and expenditure in a fiscally devolved system reflecting the country's geographically uneven growth and development.

ECD services for children aged 0 to 3 receive relatively limited government funding. Unlike early childhood education for children aged 3–6, whose national public fiscal expenditure was at RMB 253.2 billion in 2020 (approximately US$37.28 billion),[204] care services for younger children are mostly provided by family members and the private sector and paid for by households. Development delays are most prevalent in the poorest counties in western and central China, and investment in ECD for children aged 0–3 has become a priority under the Government's Decision on Optimizing Birth Policies to Promote Long-term Balanced Population Development, unveiled in July 2021.[205]

China's highly decentralized fiscal system compounds these challenges. Under this system, spending responsibility for most social services is devolved to the local level, but fiscal capacity varies widely between wealthy and underdeveloped provinces. From 2016, the central government embarked on a more redistributive path, increasing earmarked transfers to provincial and county governments to improve horizontal equity. The central government's National Primary Health Care (PHC) Service Package Programme, launched in 2009, includes 14 components for children aged 0–3, but ECD services are not part of the package despite falling under the mandate of the National Health Commission. The challenge is therefore to secure central government funding for ECD services by integrating them into the PHC programme with its earmarked transfers to the provinces.

China (continued)

UNICEF action

UNICEF China partnered with several ministries to generate evidence to improve the system of ECD services and establish a sustainable operating mechanism to deliver effective models of ECD services for every child. UNICEF's approach built on a multi-year pilot implemented with the National Health Commission, starting with four rural counties and then expanding to 14 rural counties in western and central China between 2013 and 2020. The pilot tested a scalable, health-based ECD service model for children aged 0–3 using parent counselling, home visits and care group activities. The prevalence of suspected developmental delays declined by 18 per cent in intervention areas, with 43 per cent of the reduction directly attributable to the intervention package.

To support advocacy for integration of ECD into the PHC programme, UNICEF carried out a costing analysis estimating that adding a standard ECD service package would require an incremental investment of approximately RMB 3.10 (about US$0.46) per capita per year, which is considered affordable and feasible. UNICEF collaborated with the Ministry of Finance and the National Health Commission to leverage central government funding for ECD services, positioning ECD as a natural extension of the PHC mandate and enabling financing through earmarked public health transfers from the central government to provinces and counties.

As an intermediate step, a scale-up of the ECD programme was implemented in 192 least-developed counties in 30 provinces. UNICEF resources of approximately US$2.4 million over three years provided technical assistance, and the Government matched this funding by reallocating funds from the central government to the poorer rural counties.



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Key results

17 million
Children reached (aged 0–3)

Across 192 least-developed counties

Scaled up early childhood development services by empowering **342,000+ service providers** to deliver quality frontline care.

While formal integration of ECD services into the national PHC Service Package is still under way, significant progress has been achieved. A key next step is for the National Health Commission to take this forward within the context of the broader review and reconfiguration of the PHC components.

The scale-up of the ECD programme in 192 least-developed counties enabled more than 342,000 service providers to deliver quality ECD services to an estimated 17 million children aged 0–3.

Key lessons and forward look

The China case demonstrates that to leverage adequate funding it is essential to understand the institutional framework of mandates and flows of funds. China is highly decentralized and local governments are responsible for delivering ECD services, even though fiscal capacity varies widely between provinces and counties. Earmarked transfers from the central government are crucial to bolster the capacity of poorer provincial and county governments to deliver such services. Success has also hinged on alignment with the Government's major policy concerns about demographic trends, and on providing strong evidence of cost-effectiveness – a prerequisite to engage the Ministry of Finance to support inclusion of new services in the PHC transfer package.

Looking ahead, UNICEF will broaden its advocacy efforts, reaching out to the National People's Congress, think tanks and other actors to help influence decision-making, and will make the case to incorporate ECD service provision in the Government's performance evaluation indicator system, linked to the payment process, to incentivize service implementation and promote quality standards.

Kenya

Strengthening local public finance systems and digital public financial management for children



Summary

Between 2020 and 2025, persistent public financial management (PFM) weaknesses in Kenya – notably limited budget transparency, fragmented data systems, and weak prioritization of child-focused spending – constrained the translation of public resources into results for children under a devolved system of governance.[206] These challenges occurred against a backdrop of rising child poverty and tightening fiscal space, with debt service absorbing close to 30 per cent of the national budget and social sector allocations remaining below international benchmarks, except for education.

Context

Despite sustained economic growth prior to COVID-19, Kenya has struggled to convert macroeconomic progress into improved child outcomes. In 2025, 55.3 per cent of children aged 0–17 were multidimensionally poor, with deprivations concentrated in nutrition, health, WASH, early learning, and social protection.[207] Evidence from Public Expenditure Tracking Surveys (PETS) and subnational budget briefs shows that child-critical sectors suffer from weak budget credibility, delayed disbursements, and poor front-line execution. Across sampled counties, up to 30 per cent of approved ECD resources failed to reach service delivery units, while more than half of facilities experienced funding delays exceeding six months.[208]

Devolution amplified both opportunity and risk. While counties are responsible for delivering most child-related services, national and county PFM systems historically operated in silos, limiting the ability to link budgets with outputs and outcomes. Off-system data collection, manual reporting, and weak integration between financial and performance information undermined accountability for children.[209]

Kenya's renewed commitment to deepening PFM reforms, rooted in the 2010 Constitution and formalized in the PFM Reform Strategy 2023–2028, therefore created a critical entry point to address structural financing bottlenecks affecting children at scale.[210]

UNICEF action

UNICEF invested strategically in long-term PFM systems strengthening anchored in digitalization and institutional reform, directly contributing to the PFM Reform Strategy. These reforms strengthened programme-based budgeting, improved visibility of child-related expenditure, and supported evidence-based budget advocacy.

Key actions included: [211]

- Revision of the Standard Chart of Accounts (SCOA) with the National Treasury and IMF, enabling accrual-based accounting, programme-based budgeting, and disaggregated tracking of child-focused expenditure within IFMIS.

Kenya (continued)

- Automation of budget reporting through the Controller of Budget Management Information System (COBMIS), improving the timeliness and consistency of subprogramme-level expenditure data across all 47 counties.
- Operationalization of the electronic National Integrated Monitoring and Evaluation System (e-NIMES) and the electronic County Integrated Monitoring and Evaluation System (e-CIMES), embedding performance information within national and county planning, budgeting, and reporting processes.
- Development of the Social Intelligence Reporting (ESIR) system, linking facility-level service delivery data to budget execution across health, nutrition, education, social protection, child protection, and WASH sectors.
- Financing and technical support for Bajeti Yetu, Kenya's open budget portal, substantially expanding public access to budget and expenditure data at national and county levels.

UNICEF leveraged its convening role as Chair in 2020 and Co-Chair in 2025 of the PFM Development Partners' Working Group to align donor support, safeguard social sector priorities, and mainstream children's issues within core fiscal reforms. UNICEF also produced county budget briefs, poverty profiles, and annual County Budget Transparency Surveys.

Key results

- The digital PFM reforms generated measurable improvements in fiscal governance and child-focused financing: programme-based budgeting strengthened; the revised SCOA triggered zero-based budgeting and mandatory costing of programmes; and national budget circulars included child and gender priorities for the first time.[212]
- Increased national allocations: The child protection budget rose by 11 per cent in FY 2024/25, alongside the recruitment of 50 additional social service workers.
- County-level reprioritization: UNICEF-supported child-sensitive budgeting processes led eight county assemblies to approve US$13.78 million in additional allocations for child protection, ECD, health, nutrition, social protection, and WASH.
- Improved expenditure visibility: Disaggregated subprogramme expenditure reporting for children, previously unavailable, is now used by all national ministries and all 47 counties.[213]
- Enhanced budget transparency: County Budget Transparency Survey scores improved from 33 per cent in 2020 to 64 per cent in 2024, reflecting increased publication and accessibility of budget documents.[214]
- High leverage of modest investment: UNICEF's initial US$120,000 investment in the PFM Reform Strategy catalysed US$250 million from international financial institutions and US$10.6 million from other development partners.[215]

Key lessons and forward look

Kenya's experience demonstrates that digitalization of PFM systems is a powerful enabler of child-responsive budgeting when combined with institutional reform, capacity-building, and sustained policy dialogue. Devolution alone does not ensure better outcomes for children; it must be supported by robust national–county systems linking planning, budgeting, execution, and performance.

Low-cost automation of fiscal reporting and M&E systems can deliver outsized returns by improving budget credibility, frontline service delivery, and fiscal accountability. Looking ahead, UNICEF will prioritize full institutionalization of digital PFM systems, strengthened intergovernmental coordination, and deeper use of performance and deprivation data to ensure that financing decisions translate into measurable reductions in child poverty and deprivation, particularly in high-burden arid and semi-arid lands (ASAL) and informal urban settings.[216]

Malawi

Strengthening child-responsive local budgeting and mobilizing resources for children



Summary

Malawi's decentralized governance system puts district councils at the centre of planning and service delivery, but weak programme-based budgeting, limited transparency, and low citizen participation constrain the visibility and prioritization of child-focused investments in local budgets. UNICEF supported the Government of Malawi to strengthen child-responsive public finance through technical assistance to the National Local Government Finance Committee, institutionalizing programme-based budgeting across all 28 district councils and promoting transparency through Citizens' Budgets and participatory district planning processes. As a result, child-responsive budgeting is now embedded in district programme budgets, citizen participation in planning has increased, and resources for child-focused sectors have been mobilized and better aligned with government systems.[217]

Context

In Malawi, local authorities play a critical role in translating national development priorities into district-level development plans and budgets that guide investments in sectors essential for children, including education, health, nutrition, water and sanitation and social protection. District councils have increasingly adopted programme-based budgeting frameworks linking financial allocations to development objectives and service delivery outcomes as part of broader public financial management reforms.

Despite these institutional arrangements, several challenges limited the effectiveness of local public finance systems. Programme-based budgeting practices were not consistently implemented across districts, transparency in local budgets was limited and opportunities for citizen participation in planning and budgeting processes were often insufficient.

UNICEF action

UNICEF worked closely with the Government of Malawi, development partners and relevant ministries, departments and agencies to strengthen public finance systems for children at national and district levels.

At national level, UNICEF provided technical support to the National Local Government Finance Committee (NLGFC) to strengthen district programme-based budgeting and institutionalize child-responsive budgeting approaches across all 28 district councils.

At subnational level, UNICEF supported district councils to improve transparency and citizen participation through the development and dissemination of Citizens' Budgets. These simplified documents include information on revenue sources, expenditure priorities and development projects in formats accessible to communities. They are shared through Area Development Committees and other local governance structures.

Malawi (continued)

District development planning processes were also strengthened through consultations involving Area Development Committees, village structures, the business community and other stakeholders. These consultations helped in the identification and prioritization of development projects before approval by council committees and full council sessions.[218]

Key results

All 28 district councils in Malawi have now institutionalized child-responsive budgeting within their programme-based budgets. Every local council has dedicated budget lines for child protection, early childhood development, nutrition, and water, significantly improving the visibility of children in local public finance.[219]

Nine district councils – Mzimba, Zomba, Mulanje, Neno, Chikwawa, Nsanje, Ntcheu, Thyolo, and Balaka – have also institutionalized child-responsive approaches in development planning, supported by the structured participation of children and communities.[220]

On the financing side, in 2025, UNICEF Malawi mobilized over US$24 million for the fields of child protection, health, nutrition, education, WASH, and social policy. Notably, UNICEF advocacy enabled the UK's Foreign, Commonwealth and Development Office (FCDO) to transfer more than US$2 million directly into the Government's Health Services Joint Fund, strengthening national financing mechanisms and expanding service delivery for children.[221] UNICEF Malawi also mobilized nearly US$3 million in private sector contributions through UNICEF National Committees and strategic partnerships.[222]

Key lessons and forward look

Malawi's experience demonstrates that local public finance reform is a powerful accelerator for child rights, particularly when programme-based budgeting, transparency tools, and participation mechanisms are implemented together. Embedding child-responsive budgeting at district level strengthens accountability and ensures that decentralization delivers tangible results for children.

Sustaining these gains will require continued capacity development, deeper integration of citizen feedback into budget execution, and further alignment of external financing with government systems. Malawi shows how local finance reform, paired with strategic resource mobilization, can anchor child-focused investments within durable public institutions.



Niger

Enhancing domestic resource mobilization in decentralized municipalities for social sector investment



Summary

Niger faces persistent bottlenecks in mobilizing sufficient public resources to finance essential social services, particularly at the municipal level where local governments are responsible for delivering many services affecting children (education, health, water and sanitation, environment, etc.). UNICEF is helping the Government of Niger to strengthen municipal fiscal capacity across 44 pilot municipalities in Agadez, Diffa and Tahoua regions through improvements in local taxation systems, identification of sectors with high fiscal potential, and the introduction of greater participation and accountability in municipal budget processes.

Context

Despite gradual progress in improving access to basic social services, there are still major challenges facing children, due to fragility and protracted crises. The financial position of the country was worsened when economic and financial sanctions were initiated on Niger in July 2023, which weakened the implementation of public policies and investments in social sectors.

In response, the Government adopted the Programme de la Refondation de la République (PRR) by decree on 11 October 2025, reflecting renewed efforts to assert its economic sovereignty, strengthen community resilience, enhance coordination, and restore state authority. While recovery is under way, key challenges persist, including limited fiscal capacity to expand public investment in social sectors, and concerns related to transparency and accountability in public spending.

UNICEF action

UNICEF's PF4C engagement in Niger focuses on strengthening domestic resource mobilization and local public finance systems. Since 2023, UNICEF has been supporting the Government in implementing a pilot initiative across 44 municipalities aimed at increasing local revenues and translating these local resources into investments benefiting children and communities. The approach operates at two complementary levels: (i) at the central level, through the intergovernmental transfers to ensure the equitable redistribution of resources to the municipalities; (ii) at the decentralized level, by maximizing fiscal space through the identification and development of sectors with high fiscal potential.

Significant inter-regional economic disparities, coupled with the suspension of central fiscal transfers since 2022, have created deep vertical and horizontal imbalances. In response, UNICEF has launched a strategic advocacy initiative with the Ministry of Finance, engaging directly with the Directorates General of Budget, Taxation, and Treasury to address these gaps.

Niger (continued)

UNICEF's approach to promoting local taxation is based on complementary areas of action. It focuses on establishing and facilitating frameworks for mutual accountability among local authorities, citizens, and private sector actors, centred on four core elements: taxation, participation, transparency and accountability. Actions include: (i) promoting a social contract for the common goods to enhance inclusion, civic engagement, and empowerment; (ii) assessing fiscal space, tax potential of municipalities and high-potential sectors, and incorporating these findings into local budget planning tools; (iii) monitoring the collection and allocation of resources toward investments that significantly reduce multidimensional child poverty; and (iv) strengthening social accountability mechanisms to assess the quality of investments made.

To operationalize this approach, consultative meetings were held at the regional and municipal levels to identify high-potential economic sectors before administrative and tax census operations began. At the regional level, these meetings supported the mapping of relevant economic sectors. At the municipal level, the meetings facilitated field preparation activities, including the recruitment and training of enumerators for the fiscal census. The analysis of tax revenue sources was conducted in a participatory manner with the support of relevant regional offices and under the leadership of municipalities.

This approach integrates fiscal, institutional, participatory, and social dimensions while strengthening ownership by municipalities and local stakeholders. It also contributed to consolidating decentralization and strengthening local governance effectiveness through interventions such as value chain analysis, administrative and tax censuses, participatory budgeting, municipal and annual investment planning, budget analysis prioritizing children, youth, and women, promotion of citizen accountability, and optimization of municipal fiscal potential and capacity.

Key results

The multilevel approach has played a pivotal role in UNICEF's efforts to strengthen municipal responses to children's rights in Niger, through the redistribution of tax revenue and the enhancement of local revenue-raising capacities.

This contributed to increased revenue mobilization, with several pilot municipalities exceeding projected tax revenues and expanding fiscal space for municipal investment in social services benefiting children and youth.

As a result of central-level advocacy, the Government resumed allocating discretionary transfers to regions in November 2025. While this is a good start to help revive intergovernmental transfers and create incentives to encourage a normative approach to achieving the desired outcomes and further closing the vertical fiscal gap, efforts are needed to attain the highest degree of equalization.

Between December 2023 and December 2025, for example, the social contract approach significantly increased domestic resource mobilization, with 20 out of 44 pilot municipalities exceeding projected revenue targets by more than 100 per cent.[223] This improved resource predictability and enabled greater municipal investment in social services. A large share of municipalities covered by the programme more than doubled their tax revenues in 2024 and 2025, with further increases projected for 2026, reflecting stronger revenue performance.[224]

This progress is largely attributed to improved identification and mobilization of local tax bases, high-potential sectors and value chains, particularly in agriculture and fisheries. Agriculture and fisheries were identified as important local tax bases. In six Diffa-region communes, more than CFAF857 million was collected from two tax categories over 2023–2025.[225] Part of these revenues has been reinvested in key social sectors benefiting children and youth; for instance spending on social sectors represented 78 per cent of the municipal budget in December 2024 in the Agadez region.

This active collaboration between UNICEF, national and local authorities has enhanced budget ownership and strengthened transparency in PFM. As a result, it has contributed to improving

Niger (continued)

children's rights while demonstrating a shared commitment to sustainable investments in human capital development; an essential foundation for realizing the demographic dividend and building a more equitable society.

Key lessons and forward look

The social contract approach has been instrumental in mobilizing stakeholders for administrative and tax census operations. By promoting civic engagement (training and engaging local chiefs and community leaders), shared responsibility, and the common goods, it strengthened public trust and participation in tax collection processes and social investments monitoring. This has enhanced local ownership, transparency, and accountability in local resource management, creating a virtuous cycle in which increased revenues are reinvested into social services for children.

The Country Office is engaged in a long-term collaboration with the Government to build trust at both national and decentralized levels with additional tax instruments with the aim to preserve social cohesion.

Building on this progress, the Ministry of the Interior, in collaboration with the Ministry of Economy and Finance, convened a national workshop in Niamey from 4 to 6 March 2026 to engage development partners and disseminate key findings.[226] Recommendations are expected to inform ongoing PFM reforms, strengthen the financial autonomy of local governments, further improve domestic resource mobilization, and ensure sustainable financing of social services for children through a national strategy on domestic resource mobilization and municipal investment in social services.[227]

Pakistan

Strengthening public finance systems to improve equity and efficiency of spending for children



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Summary

Pakistan's public spending for children is under sustained pressure: since the 18th Amendment[228] was passed in 2010, provincial responsibilities have outrun provincial fiscal tools, while social sector allocations remain well below international benchmarks. UNICEF's PF4C work was anchored by public expenditure reviews (PERs) of all four provinces, a curriculum partnership embedding child-sensitive budgeting tools at the Pakistan Institute of Development Economics (PIDE), the training of stakeholders on PFM and Public Finance for Nutrition (PF4N), and parliamentary briefings. At provincial level, an MoU was signed with the Punjab Assembly that shifted the agenda from executive engagement to legislative oversight.

Pakistan (continued)

Context

In Pakistan, decentralization has left provinces and districts holding most of the responsibility for child rights sectors without the fiscal tools to match. COVID-19, the 2022 floods, recurring climate shocks and sustained inflation have eroded real budgets. Most recently, the military escalation in the Middle East has added fresh uncertainty through oil price rises, imported inflation and external financing pressure.

Children make up more than 40 per cent of Pakistan's 240 million people,[229] yet too many lack essential services. Over 40 per cent of children under five are stunted, and more than half suffer micronutrient deficiencies.[230] Neonatal mortality stands at 35 per 1,000 live births and accounts for most under-five deaths; infant mortality is 47 per 1,000.[231] These are largely preventable losses.

The education crisis is among the world's most severe. Pakistan has the second-largest absolute number of out-of-school children globally after Nigeria, and more than one in three children aged 5–16 – 25.4 million in total, of whom 13.4 million are girls – are excluded from the system.[232] Two-thirds have never entered a classroom, and this figure rises to 74 per cent in rural areas.[233]

Public financing has not responded to the scale of need. In 2024–2025, education spending stood at 0.8 per cent of GDP, health and nutrition at 0.9 per cent, and social protection at 0.7 per cent[234] – well below the SDG 4 benchmark of 4–6 per cent for education and the WHO threshold for health.[235] Inflation has further eroded the real value of these allocations. Budgets are dominated by salaries and recurrent costs, leaving little for the infrastructure, system reform and service expansion that are required to produce better results for children. External dependence is sharpening the squeeze. Between July 2024 and February 2025, Pakistan received US$6.82 billion in foreign assistance – 93 per cent of it loans, only 7 per cent grants.[236] Today's social investments are increasingly tomorrow's repayment burden.

Since the 18th Constitutional Amendment of 2010, health, education and social protection have largely been provincial responsibilities. The National Finance Commission Award transfers resources from the federation to the provinces through a formula-based mechanism, but no equivalent Provincial Finance Commission system reliably moves resources from provinces to districts. Allocations to districts therefore remain discretionary, so that some poorly served districts obtain the same per capita funding as far better-served ones.

UNICEF action

UNICEF's PFM work from 2020 to 2026 focused on strengthening the use of evidence, equity analysis and child-sensitive public finance tools across the budget cycle, through four reinforcing streams: evidence generation, capacity-building, policy advocacy, and institutional strengthening.

UNICEF focused on analysis designed to make children visible in fiscal decision-making. Building on the 2020 Sindh Public Expenditure Review with the European Union – covering health, nutrition, WASH and child protection – the approach expanded into the other three provinces of Pakistan. A complementary analytical stream produced publications including the Federal Social Sector Budget Brief 2025–2026, 'Pakistan in 2047: Opportunities and Challenges for Present-Age Adolescents', 'Rethinking Fiscal Space: Exploring Alternative Financing for Social Sector Investments in Pakistan', and an Experts' Roundtable Report on Child- and Gender-Responsive Fiscal Policies, alongside a policy paper on alternative financing. Together, these gave parliamentarians, ministry officials and provincial planners a shared analytical reference point to help them make more equitable allocation choices in subsequent budget cycles.

UNICEF used evidence and convening power to keep children's rights visible in fiscal debates. At the macro-fiscal level, UNICEF secured two consequential safeguards in Pakistan's 2019 IMF programme: stunting was embedded in the results monitoring framework, and health and education allocations were protected from cuts. Three high-level dialogues – on child- and gender-responsive fiscal policy, fiscal interventions for poverty reduction, and a third one on alternative financing with the Sustainable Development Policy Institute (SDPI) – reached 162 participants and produced concrete recommendations on performance-based budgeting, spatial equity and innovative financing. Twenty-five parliamentarians were briefed on equity gaps in social budgets, broadening the

Pakistan (continued)

constituency engaging with child-sensitive fiscal questions. In 2025, the agenda moved into wider policy circulation through the 28th Sustainable Development Conference, where UNICEF anchored a plenary on closing the fiscal gap through alternative financing.

Beyond evidence and advocacy, UNICEF invested in the institutional architecture that determines whether child-sensitive considerations endure across political and budget cycles. For example, the 2020 Sindh PER was paired with a costed capacity-building plan for the Provincial Planning and Development Department, embedding the evidence into provincial governance rather than leaving it as a stand-alone product. The most concrete structural result came in 2025, when an MoU with the Punjab Assembly institutionalized child-sensitive budgeting and strengthened legislative oversight – moving the agenda from executive engagement into the legislative branch, where allocation decisions are scrutinized and approved.

Key results

The work produced results that strengthened the conditions for child-sensitive public finance, even where direct attribution to allocation outcomes cannot be claimed. The evidence base for social sector financing was substantially expanded: PERs in all four provinces yielded analysis on spending patterns, budget execution, equity gaps and efficiency constraints in education, health, nutrition, WASH, child protection and social protection. This gave government officials valuable data to use in budgeting.

Forty officials in Sindh and Balochistan were trained on Public Finance for Nutrition tracking in 2020. Nine subsequent workshops on Public Finance for Children and Adaptive Social Protection trained 577 stakeholders (186 women), strengthening technical capacity within Planning and Finance Departments to link allocations to child development outcomes. Tailored curricula on Public Finance for Nutrition and Early Childhood Development markers were embedded with the Pakistan Institute of Development Economics, promoting child-sensitive budgeting training in a domestic institution.

In 2025, 39 Punjab Planning and Finance Department officials were trained on performance-based budgeting, deepening provincial capacity at the level where most child rights spending is now planned and executed. Dialogues with members of parliament and parliamentary briefings positioned children's needs and equity gaps within both executive and legislative oversight processes.

Key lessons and forward look

The Pakistan experience shows that evidence alone does not move budgets. PERs, budget briefs and situation analyses are well received but rarely put into practice, especially if line departments lack the technical depth in budget classification, costing, and formulating medium-term budgetary frameworks (MTBF) and annual development plans (ADPs). Literacy in public finance management is the binding constraint; without it, additional analytical products yield diminishing returns. Continuity matters as much as content – frequent rotation of senior staff breaks the momentum of reform, and reforms that rely on individual champions do not survive their transfer out of post. Coordination platforms and parliamentary engagements add value only when backed by clear ownership and follow-through; without these, they serve as forums rather than instruments of change.

Future priorities are to embed PF4C principles into budget call circulars, annual development plans and project cycles, MTBF frameworks and parliamentary oversight.

The Punjab Assembly MoU offers a model that could be replicated in Sindh, KP and Balochistan. The hope is that budget call circulars will carry PF4C markers from 2027. A second priority is to bridge the gap left by the lack of a reliable system to move resources from provinces to districts; this requires strengthening Provincial Finance Commissions (PFCs) and predictable transfers to districts, complementing the National Finance Commission's transfers to provinces. A third priority is to build sector-level PFM literacy through structured, ongoing technical support to Finance, Planning and Development and line departments, with deliberate investment in second-tier officials who outlast leadership rotations. A fourth priority is to close the loop between evidence and decision-making so that, for example, analyses are timed according to and formatted for the budget cycle they are designed to inform, with explicit handover points.

Senegal

Strengthening national and local public finance systems for children



Summary

In Senegal, persistent financing bottlenecks, limited capacity and weak coordination have constrained public spending for children at national and local levels. UNICEF supported the Government to set up the Social Budget Monitoring Observatory, launched a major capacity-building programme for more than 200 stakeholders, produced budget briefs that revealed critical financing gaps in health and child protection, and strengthened donor coordination to embed child rights in budget support mechanisms. At subnational level, UNICEF helped 57 local governments to develop child-sensitive local development plans, contributing to increased financial allocations for school supplies, health post equipment, preschool classes and youth-led initiatives.

Context

In Senegal, efforts to mobilize public finance for child-sensitive services faced several challenges. Given the importance of financing social sectors and the multitude of actors involved – child protection is dealt with by four different ministries, social protection by eleven, and there are more than 50 bilateral and multilateral partners active in social sector financing – there was a lack of an effective and inclusive governance framework for dialogue around public finance for children.

The introduction of programme-based budgeting in 2020 represented a paradigm shift in public financial management. Actors involved in budget formulation and execution did not all have the same level of understanding and capacity to implement this reform, and officials within sectoral ministries lacked the capacity to follow the evolution of the social budget through rigorous analysis.[237]

There was also a lack of clarity about the adequacy and quality of social spending. Although Senegal had committed to allocating at least 35 per cent of its budget to social sectors, there was insufficient diagnostic detail regarding the precise levels of spending, their allocation across interventions, and their performance in terms of effectiveness, efficiency and equity.

Finally, donor budget support was poorly aligned to child priorities. The State of Senegal receives development aid in various forms including budgetary support, but UNICEF was not always at the table during negotiations to influence indicators related to children's rights, and the child rights agenda was not always adequately reflected in agreements between the Government and development partners.

Senegal (continued)

UNICEF action

To facilitate inclusive dialogue between technical and financial partners and the Government, UNICEF supported the establishment of the Social Budget Monitoring Observatory (SBMO), created in 2018 by Order of the Minister of Economy, Finance and Planning. The SBMO serves as the institutional framework within which dialogue and initiatives aimed at resolving bottlenecks to adequate and efficient financing are discussed and proposals for action agreed. UNICEF contributed to the financing of SBMO activities, provided technical help to formulate its missions, and played a convening role by inviting partners such as the World Bank, Save the Children and Canada to join.

To address the lack of capacity to implement programme-based budgeting, UNICEF set up a major capacity-building programme in public financial management for ministerial actors, parliamentarians, local elected officials and civil society, implemented within the framework of the SBMO activities. More than 200 civil servants participated in training workshops, which gave them the skills to engage in advocacy and influencing for adequate funding for social sectors, and to assess the performance of state funding for children in Senegal.

UNICEF and the SBMO supported the production of budget briefs across social sectors to trace the distribution of the budget in areas related to children. These briefs revealed critical financing gaps: the health sector received barely 4 per cent of the state budget in 2018, far short of the 15 per cent Abuja Declaration commitment; child protection received only 0.5 per cent, amounting to 200 CFA francs per child; and the education sector showed deeply inequitable allocation, with spending per tertiary student exceeding 1,000,000 CFA francs compared to 19,498 CFA francs per primary student in 2018.

UNICEF coordinated high-level development partner dialogue forums and built strong partnerships with donors to ensure that the child rights agenda was adequately reflected in budget support initiatives. UNICEF co-chairs with the European Union the thematic group on social protection, is a member of the Thematic Group on Public Finances, and has chaired the G15 since 2020. Through its membership in the Thematic Group on Public Finances, UNICEF organized consultations between this group and the Social Protection group to ensure that budgetary support from technical and financial partners was more sensitive to children. Through these platforms, UNICEF advocated for the inclusion of child-focused indicators, particularly nutrition indicators for children under five, within the EU budget support matrix. At subnational level, UNICEF supported the development and implementation of local development plans for 57 local governments in Senegal. This included formulating child-sensitive local budgets and integrating the needs of women and vulnerable groups through a consultative process that engaged communities to support the prioritization of development actions for annual investment plans. UNICEF's support strengthened local capacity for planning and budgeting and promoted adolescent and youth engagement in local governance.

Key results

UNICEF's support contributed to improved coordination and prioritization of child-focused financing at national and local levels. Evidence generated through the SBMO informed policy dialogue and donor engagement, with the World Bank, IMF and the Government becoming more aware of the need to improve the adequacy of public finance in sectors such as health and child protection. UNICEF successfully advocated for the inclusion of under-five nutrition indicators into the EU budget support matrix, contributing to increased allocations for managing malnutrition among children. The capacity-building programme on child-sensitive budgeting reached more than 200 ministerial actors, parliamentarians, local elected officials and civil society members.

At the local level, several local authorities increased financial allocations to ensure the provision of adequate school supplies and supplies for health posts, as well as to meet the needs of children in preschool classes. They strengthened service delivery capacity through the recruitment of civil registry staff and nurses, and prioritized and supported campaigns led by adolescents and young people. Participatory planning processes improved alignment between community needs and annual investment plans, supporting more responsive and inclusive local service delivery for children and adolescents.

Senegal (continued)

Key lessons and forward look

Strengthening public finance systems across national and local levels is critical to accelerating results for children in Senegal. Institutional platforms for budget monitoring and donor coordination, combined with investments in local planning and participatory budgeting, can help overcome financing bottlenecks and improve the effectiveness of public spending. The different dialogue frameworks are channels for UNICEF to deliver key messages to the Government and partners on children's financing.

Going forward, sustained support to local governments, continued integration of child-focused indicators into budget support mechanisms, and deeper community engagement will be essential to consolidating gains and reducing child poverty.

6.3 Short case studies

Mongolia

Advancing child-sensitive budgeting through local governance, fiscal reform and citizen engagement

Context

Mongolia has demonstrated a strong commitment to social sector financing in recent years, with pensions, allowances and subsidies accounting for nearly 60 per cent of recurrent expenditures and total social sector spending projected at around 9–10 per cent of GDP and close to 30 per cent of total government expenditure in 2025–2026.[248]

In parallel, decentralization reforms have expanded the role of subnational governments and citizens in shaping local development priorities, including through the Local Development Fund, with spending decisions influenced by public consultations and voting.

However, despite increased allocations and governance reforms, children's priorities are not consistently reflected in budgeting processes at national and local levels, and more than two-thirds of children experience multiple overlapping deprivations across three or more dimensions.

At the system level, budget planning is not optimally aligned with policy priorities, and performance-based budgeting is not fully operationalized.

Mongolia (continued)

UNICEF action

UNICEF has provided technical support to the central government and local governments in collaboration with global and regional programmes including a United Nations Joint Programme on 'Rolling Out an Integrated Approach to the SDG Financing in Mongolia'. Under Phase II of the EU–UNICEF Public Finance Facility UNICEF is also supporting the Government of Mongolia in its efforts to institutionalize child-sensitive public finance through a comprehensive package of technical assistance, policy engagement and system reforms.

To strengthen execution and accountability at the service delivery level, UNICEF assisted in developing an innovative digital child protection financing claim system that links to all processes and case management systems. The Ministry of Finance was also supported to pilot a child budget tagging and tracking system within its Budget information system, the FISCAL platform. Child budget tagging was introduced nationally for the first time and incorporated into the Citizens' Budget.

Key results

UNICEF's technical support contributed to significant increases in budget allocations for children. In the education sector, costing analysis informed the 2025 State Budget, resulting in an additional US$18.8 million for school lunches and US$19.1 million for dormitory meals, benefiting nearly 380,000 children. These allocations addressed chronic underfunding and established more realistic cost benchmarks for nutrition programmes.[239]

The introduction of analytical tools further strengthened planning capacity. The school meal simulation tool is enabling scenario-based budgeting and policy options, while WASH costing analysis quantified infrastructure gaps and financing requirements, supporting more realistic and sustainable sector planning and equipping both sectors and local government for policy dialogues and budget negotiations.

The digital financing claim system enables child and family social workers to submit, review and approve financing requests online across the 21 provinces and 330 soums.[240] The system makes it possible to view progress at each service location, preventing delays, accelerating services, defining gaps and funding needs. The tool simplifies the financial processes and promotes accountability and helps prevent unintentional misuse of funding.

The introduction of child budget tagging marked a major milestone in public finance transparency. For the first time, child-related expenditures were systematically identified and tagged across sectors on the State Budget. This strengthened public accountability and enabled more informed policy dialogue.

Child protection financing was significantly strengthened through both policy reform and digital innovation. The programme budget increased from US$4.10 million to US$6.09 million in 2025, representing a 1.5-fold increase and enabling the deployment of over 800 social workers nationwide.[246]

Mongolia (continued)

Key lessons and forward look

System-level institutionalization and digital tools are key to sustaining child-sensitive public finance reforms. Mongolia's experience demonstrates that combining policy reform with practical tools – such as standardized financing methodologies, budget tagging and tracking systems and digital claim platforms – significantly improves both the allocation and provision of resources for children. The child protection financing reform and child budget tagging highlight the importance of addressing both sector-specific financing mechanisms and cross-sector budget transparency.

In view of the fiscal constraints faced by Mongolia, integration and scaling of these systems will be critical in future. Efforts should be made to expand child budget tagging across all sectors and local government budgets, and to integrate digital systems to link financing, service delivery and outcomes more effectively so that quality services are available for every child. At the same time, safeguarding operational budgets at subnational level remains essential to ensure that increased allocations translate into quality services.

Guatemala

Strengthening municipal public finance to increase investments in food and nutrition security

Context

Guatemala faces persistent challenges related to child chronic malnutrition and unequal access to essential services, particularly at the municipal level. While municipalities play a critical role in planning and delivering nutrition-sensitive services, many lack the technical capacity to manage data and improve the use of public finance systems required to plan effectively, mobilize resources and prioritize child-focused investments. Weaknesses in local development planning, revenue management and expenditure execution have limited the ability of municipal governments to translate national commitments tackling malnutrition into adequately funded local interventions.

UNICEF action

An EU-funded municipal public finance capacity-building process was completed in 2024, allowing for the elaboration and updating of 22 district municipal diagnostics and the implementation of joint capacity-building and improvement plans together with the Ministry of Public Finance and the National Institute of Public Administration. A total of 430 municipal officials were trained in development planning, revenue management and municipal spending, including the use of electronic tools for data collection and analysis.

Guatemala (continued)

Building on this experience, UNICEF has continued to provide technical assistance in 14 municipalities through an EU-funded project, in coordination with the Secretariat for Food and Nutritional Security (SESAN), the Secretariat of Planning and Programming (SEGEPLAN), the Ministry of Finance, and UNDP. The new project also includes community-level civil society actors, who help identify local issues and then solve them through investment projects financed by Social Economic Council resources. UNICEF also provided technical assistance to the Ministry of Public Health and Social Assistance on the implementation of the Biopsychosocial Certification System for Persons with Disabilities. This included the review and harmonization of normative and operational documents, the development of training workshops for 60 health professionals who will be in charge of the disability certification units and for 20 social communicators to strengthen their competencies in assertive communication for disability certification. In addition, 11 hospitals in the country were visited to develop a costing exercise to inform future budget planning.[242]

Key results

Between 2023 and 2024, the budget associated with nutrition increased by US$4.8 million in 13 targeted municipalities. These additional resources strengthened local governments' ability to plan and finance interventions addressing chronic malnutrition. The disability-related technical assistance study was instrumental for decision-making on how to guide certification implementation at the administrative and institutional levels within the Ministry of Health, though the process is still being rolled out. At the national level, this assistance laid the groundwork for more inclusive and better-costed service delivery, with a national costing exercise expected to further inform future allocations for children with disabilities.[243]

Key lessons and forward look

The Guatemala case demonstrates that targeted investments in municipal public finance capacity can lead to measurable increases in child-focused spending at the local level. Strengthening diagnostics, planning and budgeting systems enables municipalities to translate policy commitments into funded actions for children. Sustained engagement with ministries of finance and sectoral institutions is essential to ensure that local gains are institutionalized and scaled.



Zambia

Strengthening local public finance through output-based budgeting to improve results for children

Summary

In Zambia, weak linkages between local authority spending, outputs, and national development priorities constrained the effectiveness of decentralization reforms and limited results for children. UNICEF, in collaboration with the Government of Zambia and partners, supported the transition to output-based budgeting across all 116 local authorities and has since contributed to the institutionalization of these reforms through revisions to the Local Authority Budgeting Manual, the alignment of Constituency Development Fund guidelines, and the roll-out of standardized fiscal reporting frameworks.

At the national level, UNICEF supported evidence-based budgeting and policy prioritization, while also strengthening parliamentary engagement to improve oversight. In parallel, digital innovations – including the roll-out of budgeting interlinkage software and support for domestic resource mobilization reforms under the SDG Localization Joint Programme – have strengthened coordination between national and subnational systems.

Together, these efforts have improved the transparency, alignment, and accountability of public spending, contributing to more effective service delivery for children.

Context

In Zambia, the new administration elected in 2021 made decentralization a key priority. Local authorities had relied heavily on activity-based budgeting, with limited links between spending, outputs, and national development priorities, including commitments to children under the National Development Plan and the Sustainable Development Goals. The SDG Financing Joint Programme aimed to ensure that Zambia's national budgets and medium-term expenditure frameworks were fully aligned to the National Development Plan and the SDGs at national and subnational levels.

At the same time, Zambia faced a high debt burden and challenges with fiscal space, which heightened the importance of ensuring that scarce public resources were used efficiently and translated into measurable results for children. Weak monitoring and evaluation systems at both central and local levels further constrained the Government's ability to assess whether investments were delivering tangible benefits for children, particularly in health, education, water, sanitation and social protection.

UNICEF action

UNICEF collaborated with UNDP, UNFPA, ILO and the United Nations Economic Commission for Africa, as part of the Joint SDG Fund in Zambia. UNICEF's position as a trusted partner to the Government at central and local levels enabled the organization to support capacity-building for output-based budgeting at the local, decentralized level, and to strengthen monitoring and evaluation budget frameworks at the local level.[244] The systems support approach integrates both upstream support, such as legislation and policy, and downstream support such as output-based budgeting, as well as analytical work including Public Expenditure Reviews and budget briefs.

Zambia (continued)

In 2022, with support from UNICEF and other partners, all 116 local authorities implemented output-based budgeting and are now producing annual estimates of revenue and expenditure organized by outputs. UNICEF supported output-based budgeting in 69 out of 116 local authorities while the remaining 47 were supported by other partners, promoting a stronger emphasis on requiring the measurement and reporting of specific programme- and subprogramme-level outputs and enhanced budget transparency.

In parallel, UNICEF supported the strengthening of monitoring and evaluation frameworks at the central level, in collaboration with other UN agencies, the World Bank, IMF, national think tanks and civil society. In selected districts, UNICEF also supported a pilot development financing assessment that is now being used by the local authority to develop and update own-source revenue strategies.

In collaboration with the Ministry of Local Government and Rural Development and the Ministry of Finance and National Planning, UNICEF supported the revision of the 2009 Local Authority Budgeting Manual. The revised manual aligns local authority budgeting processes with output-based budgeting principles and integrates key legislative and policy frameworks. It also includes strengthened guidance on risk management, reporting, and alignment with the national Chart of Accounts. The manual is now being used by local authorities, contributing to more standardized, results-oriented, and transparent budgeting practices.

A Standardized Fiscal Reporting Framework for local authorities was developed and rolled out with UNICEF assistance, to further strengthen expenditure tracking and accountability, The framework enables local authorities to produce monthly and quarterly reports capturing expenditure across all funding sources, with disaggregation for social sectors.

UNICEF also contributed to strengthening evidence-based budgeting processes by supporting a Nutrition Public Expenditure Review,[245] undertaken in collaboration with the Ministry of Finance and National Planning, the National Food and Nutrition Commission (NFNC), and sector stakeholders. The findings informed budget advocacy and contributed to the inclusion of nutrition as a mandatory requirement in the national Budget Call Circular for all spending agencies.

Under the SDG Localization Joint Programme, UNICEF supported the development and operationalization of Revenue Enhancement Plans and broader domestic resource mobilization reforms, as well as the development of a national guide aligned with existing frameworks, including the Domestic Resource Mobilization Strategy and the Intergovernmental Fiscal Architecture. These efforts will strengthen capacity of local authorities to plan, mobilize, and manage resources in a more sustainable and accountable manner.

UNICEF also supported the upgrade and roll-out of the budgeting interlinkage software, jointly used by local authorities, the Ministry of Finance and National Planning, and the Ministry of Local Government and Rural Development. The system strengthens alignment between national and subnational planning and budgeting processes by enabling integrated data-sharing, capturing on- and off-budget financing, and improving the consolidation of local authority budgets.

UNICEF has also strengthened engagement with the National Assembly of Zambia by supporting parliamentarians with evidence-based budget analysis, pre- and post-budget engagement, and technical inputs to committee reviews.[246] These efforts have contributed to enhanced scrutiny of social sector allocations and strengthened the role of Parliament in aligning public expenditure with national development priorities. They have also improved transparency in public spending, increased the visibility of financing gaps in areas such as nutrition and civil registration, and supported the incorporation of UNICEF-generated evidence into parliamentary committee findings and recommendations.

Zambia (continued)

Key results

UNICEF's actions created a systems-wide impact across four dimensions. First, improved policy delivery through more explicit links between local authority outputs and National Development Plan outcomes and strategies. Second, enhanced costing through a robust basis for costing public services using functionally defined budget programmes and subprogrammes. Third, improved performance through a stronger emphasis on the measurement and reporting of specific programme- and subprogramme-level outputs. Fourth, strengthened budget transparency through more strategic and informative budget estimates presentation and improved budget outturn reporting with output performance information.

Despite a high debt burden and challenges with fiscal space, the Government significantly increased its social sector budget allocations by 152 per cent between 2021 and 2026 – a signal of government action to protect the needs of vulnerable populations, including children. This work has enhanced the accountability and transparency of local governments and improved results-based monitoring.[247]

Key lessons and forward look

The Zambia experience demonstrates that decentralization can accelerate results for children only when local public finance systems are equipped to link spending with measurable outputs and outcomes. A key lesson is the importance of sustained capacity-building and systems support that combines upstream policy engagement with downstream implementation at the local level. UNICEF's added value has been in its position as a trusted partner to the Government and in its convening power for bringing partners together.

Looking ahead, the focus will be on deepening the quality of output-based budgeting, strengthening links to child-specific outcomes, and supporting local governments to mobilize and manage resources more sustainably, further positioning Zambia to translate decentralization reforms into tangible improvements in service delivery and results for children.





7. Partnerships for scaled and sustainable PF4C results

7.1 Analytical synthesis

Reallocating existing public budgets is no longer sufficient to meet the scale and complexity of financing needs for children. The evidence in this chapter shows that PF4C impact increasingly depends on influencing how governments mobilize, structure, and coordinate financing across public resources, development finance, and private capital.

This chapter is anchored by two long cases, which together illustrate how PF4C has moved upstream into national and global financing architectures. The UNICEF–UNDP Global Finance Flagship demonstrates how PF4C tools have been applied to shape integrated national financing frameworks, aligning domestic resources, external financing, and policy priorities for children at scale. The EU–UNICEF Public Finance Facility (PFF) case shows how partnership-based financing and catalytic technical support have strengthened public finance systems across multiple regions, embedding PF4C objectives within broader reform agendas.

These two cases are discussed in detail in the sections that follow. Together, they illustrate a clear shift in PF4C practice from reallocating marginal budget shares towards actively shaping financing ecosystems that determine the volume, composition, and sustainability of resources available for children.

7.2 Global and regional initiatives

EU–UNICEF Public Finance Facility

Context

Across South and Southeast Asia, government budgets remain the most powerful policy instrument for delivering children's rights, even though persistent structural weaknesses limit their effectiveness. Despite sustained economic growth in parts of the region, social sector spending is constrained by narrow fiscal space, rising debt burdens, weak allocative efficiency, and limited transparency. External shocks, including the COVID-19 pandemic, climate-related disasters, political instability, and global macroeconomic volatility, have further intensified pressure on public finances and exposed vulnerabilities in social sector financing.

Within this context, the European Union and UNICEF jointly established the EU–UNICEF Public Finance Facility (PFF) in 2019 as a multi-country, multilevel financing and technical assistance platform in South and Southeast Asia.[248] The Facility was designed to move beyond fragmented project-level interventions and instead strengthen the systems, incentives, and evidence base that shape how public resources are planned, allocated, and executed for children.

EU–UNICEF Public Finance Facility (continued)

The first phase of the Facility operated from 2019 to 2023 across seven countries: Bangladesh, Cambodia, Lao PDR, Myanmar, Nepal, Pakistan, and Sri Lanka.[249] Its overarching objective was to enhance the adequacy, effectiveness, and efficiency of social sector budgets in support of children's rights, while embedding PF4C principles within national and subnational public finance management systems.

The second phase of the Facility, launched in 2024, expands coverage to the following countries: the Philippines, Thailand, Viet Nam, Bangladesh, Bhutan, Nepal, Sri Lanka and Mongolia.[250] Phase 2 places greater emphasis on strengthening evidence-based decision-making, improving budget execution and transparency, and supporting sectoral investments in areas such as education, early childhood development, nutrition, health, WASH and social protection, including shock-responsive systems.[251]

PF4C approach and strategic design

The Facility adopted a deliberately upstream PF4C approach, recognizing that sustained improvements in child outcomes require changes to fiscal decision-making systems and processes rather than isolated budget increases.[252] Its theory of change rested on three mutually reinforcing pillars:

1. **Evidence generation** to strengthen the analytical basis of budget decisions affecting children
2. **Policy dialogue and advocacy** to ensure that evidence informed fiscal choices
3. **Institutional capacity development and participation** to embed PF4C practices within government and accountability systems

The Facility operated simultaneously at national and regional levels depending on country context, with an explicit focus on South–South government exchange to ensure that country-specific interventions can be reinforced by cross-country learning, regional diagnostics, and coordinated advocacy.[253] The facility is designed to be contextualized to local systems, with the flexibility to adapt to highly diverse political economy and fiscal contexts.

A defining feature of the Facility was the EU–UNICEF partnership model which prioritized collaboration and strategic co-creation. The European Union's budget support operations and convening power were explicitly leveraged alongside UNICEF's technical expertise in social policy and PF4C.[254] This enables the Facility to leverage synergies and influence fiscal processes that are typically difficult for technical assistance alone to access, including medium-term planning frameworks, national investment strategies, and interministerial budget negotiations.

EU–UNICEF Public Finance Facility (continued)

Implementation and country-level results

At the country level, the Facility delivered tailored PF4C interventions aligned with national reform priorities, institutional capacity, and fiscal constraints.

In **Bangladesh,** the Facility facilitated the first structured, multi-stakeholder dialogue on child-focused budgeting, bringing together government officials, parliamentarians, civil society, and media. Through budget analysis, SDG-aligned planning tools, and the establishment of an open SDG data dashboard, the Facility strengthened the link between national planning, budget allocation, and child outcomes.[255] This contributed to improved transparency and increased attention to underfunded social protection and education programmes.

In **Cambodia,** the Facility supported the development of citizen budgets and participatory budgeting mechanisms at subnational level, strengthening accountability in decentralized finance.[256] Technical support for disability identification systems enabled large-scale expansion of disability allowances and improved access to services. Costing support for cash transfers to pregnant women and young children contributed to expanded coverage and increased budget allocations.

In **Lao PDR,** the Facility focused strategically on nutrition, demonstrating the value of sector-specific PF4C engagement.[257] Budget briefs, public investment needs assessments, and costing of the National Plan of Action on Nutrition directly influenced the 2021–2025 national nutrition strategy. High-level policy dialogue, co-led with the EU, elevated nutrition financing within national fiscal discussions during a period of acute macroeconomic stress.

In **Nepal,** the Facility operated in parallel with the country's transition to federalism. It strengthened PF4C capacity across federal, provincial, and local governments through public finance management training, evidence generation, and the establishment of a public finance innovation lab.[258] Support for participatory budgeting and child-friendly local governance contributed to greater citizen engagement and informed expansion of the Child Grant programme.

In **Pakistan,** the Facility worked primarily at the provincial level, where fiscal decision-making authority is concentrated. It produced the first child-focused public expenditure reviews in Sindh and initiated similar work in Balochistan and Punjab.[259] By strengthening budget tracking, inter-departmental coordination, and evidence-based advocacy, the Facility improved the quality of provincial budget discussions on nutrition, education, and social protection despite repeated macroeconomic and climate shocks.

In **Sri Lanka,** the Facility played a critical role during the country's fiscal and debt crisis. Public expenditure reviews, multidimensional child poverty analysis, and budget allocation studies were used to advocate for protecting social sector spending under IMF-supported fiscal adjustment.[260] The Facility also strengthened citizen participation through accessible budget communication tools, reinforcing transparency during a period of severe fiscal contraction.

In **Myanmar,** the Facility demonstrated adaptive PF4C practice under extreme political constraints.[261] Prior to the 2021 military coup, it generated evidence on social sector spending trends and strengthened parliamentary PFM capacity. Following the coup, engagement with de facto authorities ceased, and the Facility pivoted to retrospective analysis of pre-coup budget reforms to preserve institutional memory and inform future recovery efforts.

EU–UNICEF Public Finance Facility (continued)

Regional-level value addition

At the regional level, the Facility amplified national efforts by identifying cross-country trends, shared constraints, and common reform entry points.[262] Regional analyses examined the impact of external shocks on fiscal space and social sector spending, highlighting risks of disinvestment in education and social protection following COVID-19.

The Facility convened regional learning platforms that enabled governments, UNICEF country offices, and EU delegations to exchange practical PF4C experience. This peer learning function strengthened coherence across countries and contributed to more consistent application of PF4C tools, including budget briefs, public expenditure reviews, and citizen budgets.

Importantly, regional engagement reinforced the Facility's strategic positioning as a platform for systemic influence, rather than a collection of discrete country projects.[263]

Assessment of results and institutional impact

Independent evaluative evidence confirms that the Facility was effective in strengthening the use of evidence in fiscal decision-making, enhancing policy dialogue, and building institutional PF4C capacity.[264] While attribution to budget increases alone is neither realistic nor appropriate given the Facility's upstream design, the evidence shows clear contribution to improved budgeting processes, transparency, and prioritization of child-related expenditures.

The evaluability assessment highlighted the Facility's strengths in evidence generation and advocacy, while also identifying limitations in outcome measurement and the need for clearer articulation of partnership roles.[265] These findings informed refinement of the Facility's theory of change and log frame during implementation, strengthening its analytical coherence.

The Facility demonstrated that PF4C impact at scale depends less on individual analytical products and more on sustained engagement with fiscal institutions, alignment with political and reform cycles, and strategic partnerships capable of influencing macro-level fiscal decisions.[266]

Key PF4C insights

The EU–UNICEF Public Finance Facility offers several lessons of relevance for PF4C practice globally:

- Strengthening public finance systems for children requires multi-year, system-level engagement, not one-off budget advocacy.
- Evidence has greatest impact when paired with institutional access and convening power, particularly in ministries of finance and planning.
- Regional platforms can significantly enhance national PF4C effectiveness by reinforcing consistency, peer learning, and strategic coherence.
- In fragile and crisis contexts, PF4C tools remain relevant but must be adapted to focus on fiscal stabilization, transparency, and protection of core services.

EU–UNICEF Public Finance Facility (continued)

Implications for PF4C practice and public finance reform

The EU–UNICEF Public Finance Facility demonstrates how PF4C can exert sustained influence by embedding child-focused priorities within core public finance management systems, rather than treating children's budgets as a residual or sector-specific concern.[267] Across diverse country contexts, the Facility shows that improvements in budget adequacy, efficiency, and equity are most durable when PF4C tools are aligned with national planning cycles, fiscal frameworks, and accountability institutions.

A central insight from the Facility is that evidence alone is insufficient unless it is strategically positioned within decision-making processes.[268] Budget briefs, public expenditure reviews, costing exercises, and multidimensional poverty analyses proved most impactful when timed to coincide with national budget formulation, medium-term expenditure frameworks, and decentralization reforms. This confirms PF4C's comparative advantage as an upstream, system-oriented approach rather than a stand-alone advocacy instrument.

The Facility also illustrates the importance of engaging both the supply and demand sides of public finance.[269] By working simultaneously with ministries of finance and planning, line ministries, parliamentarians, civil society, and subnational governments, the Facility strengthened the political and institutional conditions required for child-focused budget decisions to be debated, justified, and defended. Mechanisms such as citizen budgets and participatory budgeting were not ancillary activities but integral to reinforcing transparency and accountability within public finance systems.

At the regional level, the Facility highlights the value of cross-country learning and coordinated advocacy.[270] Regional analyses on fiscal space, external shocks, and social sector disinvestment provided governments and development partners with a shared evidence base to frame national budget choices within broader macro-fiscal trends. This regional perspective amplified country-level efforts and reinforced consistency in PF4C messaging across contexts.

Taken together, the EU–UNICEF Public Finance Facility underscores that PF4C impact increasingly depends on shaping the rules, incentives, and institutions that govern public finance, rather than solely on reallocating marginal resources. The Facility provides a practical model for positioning PF4C as a core component of public finance reform agendas, capable of safeguarding and advancing investments in children even under conditions of fiscal constraint and crisis.[271]

UNICEF–UNDP Global Finance Flagship

Context and rationale

By the late 2010s, it had become clear that persistent financing gaps for children increasingly reflected structural constraints in national financing systems rather than sector-level prioritization alone. These common constraints included weak domestic resource mobilization, fragmented external financing, limited coordination across public and private actors, and misalignment between development priorities and fiscal frameworks.

Against this backdrop, UNICEF and UNDP jointly developed the Global Finance Flagship, as a strategic platform to integrate financing for children within broader national financing architectures. The initiative was closely aligned with the emergence of Integrated National Financing Frameworks (INFFs) under the Addis Ababa Action Agenda and the 2030 Agenda for Sustainable Development. The Flagship's main proposition was that incorporating child-focused evidence and priorities into INFF diagnostics, financing strategies, and coordination mechanisms would enhance the adequacy, predictability, and sustainability of financing for child-related outcomes.

The Global Finance Flagship was designed to move PF4C engagement decisively upstream into the national financing architecture. Moving beyond sectoral budget advocacy alone, it sought to influence how countries mobilize, align, and deploy financing across domestic public resources, international development finance, and private capital in support of child-related outcomes.

The Flagship was also developed in response to growing global concern that the COVID-19 pandemic and related economic shocks were reversing development gains and increasing inequality, while financing gaps for the Sustainable Development Goals remained significant. The initiative therefore aimed to support governments and partners to better align public finance and private capital towards sustainable development priorities and inclusive recovery pathways.

In operational terms, the initiative combined global advocacy, regional technical support and country-level implementation, reflecting the joint country presence and complementary mandates of UNICEF and UNDP in development finance and social sector policy.[277]

PF4C approach and strategic design

The Global Finance Flagship adopted a system-wide financing approach grounded in three core principles.

- **Children's financing as part of national financing**
  Financing for children was treated as an integral component of national development financing rather than a stand-alone social sector issue. PF4C tools were explicitly linked to macro-fiscal diagnostics, debt and fiscal sustainability considerations, and medium-term financing strategies.

UNICEF–UNDP Global Finance Flagship (continued)

- **UNICEF–UNDP complementarity**
  The initiative was built around UNICEF–UNDP complementarity. UNDP's leadership on Integrated National Financing Frameworks (INFFs), public finance reform and development financing architecture was combined with UNICEF's technical expertise on child outcomes, social sector financing and equity. This partnership enabled PF4C priorities to be embedded within national financing frameworks that are typically shaped outside the social sectors.

- **Country ownership and institutional integration**
  The Flagship emphasized country ownership and institutional integration. Rather than creating parallel financing strategies, the Flagship supported governments to integrate child-focused priorities within existing national planning, budgeting and financing coordination mechanisms.

  In practice, the Flagship provided targeted technical assistance, advocacy and knowledge-sharing to help countries strengthen financing strategies for the Sustainable Development Goals, including through public financial management reforms, SDG budgeting initiatives and financing diagnostics linked to Integrated National Financing Frameworks.[278]

Implementation and country-level engagement

The Global Finance Flagship operated across a diverse range of country contexts, with support channelled primarily through Joint SDG Fund programmes and aligned national financing initiatives. While country modalities varied, PF4C engagement followed a consistent logic.

In participating countries, UNICEF and UNDP jointly supported governments to incorporate child-related priorities into INFF diagnostics and financing strategies. This included analysing financing gaps affecting children, assessing fiscal risks and trade-offs, and identifying opportunities to leverage and align domestic revenues, concessional finance and private investment in support of social outcomes.

PF4C tools such as budget analysis, public expenditure reviews and social sector costing provided the evidence base to inform INFF processes, ensuring that financing strategies were grounded in credible evidence on child-related needs and spending patterns. In several contexts, this helped elevate social sectors within national financing discussions that had previously focused mainly on infrastructure or growth-oriented investments.

The Flagship also strengthened coordination across ministries of finance, planning authorities, line ministries and development partners. By embedding PF4C priorities within national financing platforms, it reduced fragmentation and improved alignment between policy objectives and financing instruments.

Through the public finance component of the Global Finance Flagship, UNICEF and UNDP supported eleven country-level collaborations and two regional initiatives aimed at strengthening SDG financing and social sector investment. These collaborations included initiatives such as developing SDG budgeting frameworks at municipal level, conducting fiscal space analysis for social spending, piloting programme-based budgeting reforms, and exploring innovative financing options including climate finance and child budget tagging systems.

UNICEF–UNDP Global Finance Flagship (continued)

In 2022, the Flagship's public finance component identified 12 country and regional initiatives spanning social spending financing, operationalization of INFFs, climate adaptation financing, budget transparency, and subnational SDG budgeting. In Armenia, the Flagship supported capacity-building for the National Assembly and provided technical assistance to the Ministry of Finance on aligning the budget and Medium-Term Expenditure Framework (MTEF) with the SDGs, including developing costed scenarios for social sector financing reforms and defining a social sector floor. In Sri Lanka, UNICEF and UNDP jointly developed a systematic assessment of available resources for social protection and potential financing measures to address identified gaps. In Timor-Leste, the Flagship provided joint technical assistance to the Ministry of Finance on child budget tagging and developed a climate budget tagging methodology building on the child marker experience. At regional level, the Flagship supported an Africa-wide workshop on INFFs and Open Budgets attended by representatives of 52 of 54 African governments, resulting in action plans for budget transparency and SDG financing strategies.[279]

In 2023, the Flagship broke new ground in integrating social and climate financing approaches. In Timor-Leste, work done previously on child budget tagging was leveraged to accelerate development of a climate budget. In Sri Lanka, analyses from both UNICEF and UNDP were merged to produce a comprehensive assessment of fiscal space for social spending in a crisis context. In Guinea, joint methodologies for local budgeting, monitoring and evaluation were developed to increase SDG spending. In Djibouti, the Flagship partners combined networks to assess whether climate finance instruments could be directed towards social sector spending. Building on these results, UNICEF has moved towards a strategic, integrated approach to SDG finance that includes social and climate dimensions alongside public, private, domestic and international financing solutions.[280]

Global and regional value addition

At the global level, the Global Finance Flagship helped translate the approach of "financing for children" into emerging norms around financing for sustainable development. It demonstrated how PF4C considerations could be operationalized within INFFs, moving the agenda beyond conceptual alignment towards practical implementation.

Through global and regional knowledge products and learning, the initiative documented pathways for integrating child-focused priorities within national financing strategies. These insights informed UNICEF's broader engagement on development finance, including dialogue with governments, international financial institutions, donors and private sector actors.

The Flagship also strengthened UNICEF's positioning within broader development finance debates. By engaging through INFF platforms, UNICEF expanded its influence beyond traditional social sector spaces and into macro-fiscal and development finance forums where long-term resource decisions are shaped.

The collaboration also generated practical learning on how joint UN agency engagement could strengthen public finance reforms, combining UNICEF's expertise in social sector financing and children's outcomes with UNDP's leadership on sustainable finance and macro-fiscal policy.

UNICEF–UNDP Global Finance Flagship (continued)

Assessment of results and institutional impact

Evidence from Joint SDG Fund reporting and UNICEF corporate results frameworks suggests that the Global Finance Flagship contributed to stronger coherence between national financing strategies and child-related priorities. While the initiative did not seek direct attribution to budget increases, it demonstrably influenced how governments framed and structured financing for children.

In several contexts, child-related investments were more explicitly reflected within national financing strategies, external financing plans and partnership frameworks. The Flagship also helped strengthen institutional capacity to analyse financing trade-offs and coordinate across financing sources, reducing reliance on ad hoc or project-based approaches.

Importantly, the initiative highlighted both the opportunities and limitations of INFF-based PF4C engagement. Results were strongest where governments had sufficient institutional capacity and political commitment to operationalize financing strategies. Where these conditions were weaker, PF4C influence was more constrained, reinforcing the importance of sustained engagement and complementary reforms.

Country collaborations also demonstrated the value of combining analytical work, technical assistance and policy dialogue to support public finance reforms, including efforts to increase fiscal space for social spending, strengthen SDG budgeting practices and improve coordination across financing sources.[281]

8. Matrix of case studies

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
1. Promoting adequate investment for children's rights						
Long case studies						
Armenia: Expanding adequate and inclusive social investments through evidence-based fiscal reform **Summary:** A sequenced PF4C reform programme strengthened child-inclusive budgeting across disability, childcare and early education. Disability-inclusive budget analysis increased funding for disability programmes, while a UNICEF–World Bank–IMF collaboration used expenditure reviews to expand childcare benefits. Costing and preschool budget reforms further enabled the expansion of early childhood education, allocating US$295,000 to extend preschool access across 201 communities, embedding equity and inclusion within national budget planning processes.						
Upper-middle income Not FCV	Europe and Central Asia	Disability Financing; Social Sector PFM (sector-specific)	Social Protection; Health; Education; ECE	Evidence Generation; Policy and Programme Advice; PFM Reforms	Budget Analysis; Public Expenditure Review; Costing	Planning
Benin: Protecting and expanding social sector investment in the context of COVID-19 **Summary:** Social sector spending increased from 32.6 per cent of the total budget in 2019 to 46.6 per cent in 2025, alongside reforms to budget transparency and child-focused financing.						
Lower-middle income Not FCV	West and Central Africa	Child Rights Budgeting; Social Sector PFM (sector-specific)	Health; Education; Social Protection	Policy and Programme Advice; PFM Reforms	Budget Analysis	Planning
Colombia: Building an Integrated National Financing Framework to secure adequate investments for children **Summary:** UNICEF supported the development of an Integrated National Financing Framework road map, analysis of child-related financing flows and the design of results-based financing for early childhood care services.						
Upper-middle income Not FCV	Latin America and the Caribbean	Leveraging Finance for Children	Social Protection; Education	Policy and Programme Advice; Evidence Generation	Integrated National Financing Framework; Budget Analysis; Results-based Financing Design	Planning

Classification basis: World Bank FY2026 income groups and fragile and conflict-affected situations list. Regional and multi-country initiatives are not classified. UNICEF regional groupings are used.

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
1. Promoting adequate investment for children's rights (continued)						
Long case studies (continued)						
India: Expanding adequate and predictable public financing for children across federal and state systems **Summary:** PF4C reforms at national and state levels strengthened child rights and SDG-aligned budgeting, enabling major increases in nutrition financing, reallocation of WASH resources at local level, and institutionalization of SDG and child-focused budgeting practices, including in Odisha, resulting in improved child-related allocations across sectors.						
Lower-middle income Not FCV	South Asia	Child Rights Budgeting; Local Finance; Gender-Responsive Budgeting	Social Protection; Education Nutrition; WASH	Policy and Programme Advice; Evidence Generation	Child-focused Public Expenditure Analysis; Budget Analysis	Planning
Lao People's Democratic Republic: Strengthening nutrition and social sector financing amid macroeconomic stress **Summary:** Technical support improved evidence use and strengthened nutrition-focused social spending.						
Lower-middle income Not FCV	East Asia and Pacific	Social Sector PFM (sector-specific)	Nutrition; Health	Evidence Generation; Policy and Programme Advice	Budget Analysis Costing	Planning
Madagascar: Leveraging public finance and transparency reforms to expand social protection during COVID-19 **Summary:** PF4C tools used to maintain adequate and transparent social spending during the crisis.						
Low income Not FCV	Eastern and Southern Africa	Social Sector PFM (sector-specific)	Health; Social Protection	Evidence Generation; Policy and Programme Advice	Budget Analysis; Open Budget Survey	Oversight
Montenegro: Expanding adequate and child-focused public investment through budget reform and evidence-based advocacy **Summary:** Integrated PF4C reforms combined equity simulation of universal child benefits with child rights budgeting in education, informing the design of a universal child allowance and securing €27 million in education financing for training, infrastructure and digitalization, embedding child-focused equity considerations in national budget planning.						
Upper-middle income Not FCV	Europe and Central Asia	Child Rights Budgeting; Social Sector PFM (sector-specific)	Social Protection; Education	Evidence Generation; Policy and Programme Advice	Budget Analysis; Fiscal Incidence Analysis (Benefit Incidence)	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
1. Promoting adequate investment for children's rights (continued)						
Long case studies (continued)						
Morocco: Advancing child-sensitive public finance, a pathway to affordable and sustainable universal ECE and social protection **Summary:** UNICEF developed a costing model for universal ECE coverage and supported investment planning with the Ministry of Economy and Finance.						
Lower-middle income Not FCV	Middle East and North Africa	Child Rights Budgeting	ECE; Education Social Protection	Evidence Generation; Policy and Programme Advice	Costing	Planning
Nepal: Expanding social protection through increased public investment **Summary:** An additional US$23 million in annual social protection allocations enabled child cash transfers to reach an additional 550,000 children under five.						
Lower-middle income Not FCV	South Asia	Social Sector PFM (sector-specific)	Social Protection	Policy and Programme Advice; Evidence Generation	Budget analysis	Planning
Nigeria: Strengthening public finance systems to increase investment in children (2018–2023) **Summary:** UNICEF supported fiscal space analysis, investment cases and child-sensitive medium-term expenditure frameworks at federal and state levels, contributing to increased social sector allocations and stronger budget processes.						
Lower-middle income Conflict	West and Central Africa	Child Rights Budgeting; Social Sector PFM (sector-specific)	Social Protection; Education; Health; Nutrition; WASH	Evidence Generation; Policy and Programme Advice; PFM Reforms	Fiscal space analysis	Planning
Oman (Sultanate of): Protecting social spending through fiscal rebalancing **Summary:** Fiscal space analysis, costing and policy dialogue helped position child-focused social spending within Oman's fiscal rebalancing agenda and informed financing options for ECD, ECE and social services.						
High income Not FCV	Middle East and North Africa	Child Rights Budgeting; Social Sector PFM (sector-specific)	ECD; Health; Social Protection	Evidence Generation; Policy and Programme Advice	Fiscal Space Analysis	Planning
Rwanda: Strengthening adequate social sector financing and social protection for children **Summary:** Training and policy briefs supported significant growth in social sector allocations.						
Low income Not FCV	Eastern and Southern Africa	Social Sector PFM (sector-specific)	Social Protection Education; Health; Nutrition; WASH	Evidence Generation; Policy and Programme Advice	Budget Analysis; Budget Briefs	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
1. Promoting adequate investment for children's rights (continued)						
Long case studies (continued)						
Sri Lanka: Creating fiscal space for children through debt relief and social protection reform **Summary:** UNICEF developed a universal child benefit investment case, fiscal space analysis and joint debt-relief proposals with UNDP to inform social protection financing. The Prime Minister endorsed the child benefit concept in principle and requested UN support on debt relief.						
Lower-middle income Not FCV	South Asia	Local Finance; Social Sector PFM (sector-specific); Debt	Social Protection	Evidence Generation; Policy and Programme Advice	Fiscal Space Analysis	Planning
Tanzania: Strengthening budget monitoring and accountability to improve service delivery in Zanzibar **Summary:** Establishment of budget monitoring unit raised funding for school feeding, health and gender priorities including US$22 million equity allocation.						
Lower-middle income Not FCV	Eastern and Southern Africa	Social Sector PFM (sector-specific)". Gender-Responsive Budgeting	Education; Health; Nutrition	Evidence Generation; PFM Reforms	Budget Monitoring; Budget Execution Analysis	Oversight
Tunisia: Redirecting inequitable public expenditures to finance a child benefit programme **Summary:** Subsidy reform redirected fuel spending to child benefits; UNICEF support secured new legal guarantees and external financing.						
Lower-middle income Not FCV	Middle East and North Africa	Child Rights Budgeting; Social Sector PFM (sector-specific)	Social Protection	Policy and Programme Advice; Evidence Generation	Costing	Planning
Viet Nam: Embedding child priorities in national and subnational development planning to secure adequate investment in human capital **Summary:** Child-related targets embedded into provincial development plans and budgets.						
Lower-middle income Not FCV	East Asia and Pacific	Local Finance; Social Sector PFM (sector-specific)	Education; Child Protection	Policy and Programme Advice; PFM Reforms	Budget Analysis	Planning
Short case study						
Uruguay: Budgeting for an adolescent mental health programme						
High income	Latin America and the Caribbean	Social Sector PFM (sector-specific)	Health (adolescent mental health)	Policy and Programme Advice	Budget Analysis	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
2. Making public spending for children more efficient and effective						
Long case studies						
Cambodia: Strengthening programme-based budgeting to improve adequacy of investment in children **Summary:** Programme-based budgeting enabled cash transfers to 3M beneficiaries and improved execution.						
Lower-middle income Not FCV	East Asia and Pacific	Social Sector PFM (sector-specific)	Social Protection; Child Protection	Evidence Generation; PFM Reforms	Programme-based Budgeting; Costing; Budget Analysis	Execution
Namibia: Strengthening efficiency, transparency and value for money in social sector spending **Summary:** PFM and procurement reforms strengthened health sector efficiency and transparency.						
Lower-middle income Not FCV	Eastern and Southern Africa	Social Sector PFM (sector-specific)	Health	PFM Reforms; Policy and Programme Advice	Budget Analysis; Procurement Diagnostics	Execution
Short case studies						
Jamaica: Using an education public expenditure review to improve spending efficiency **Summary:** Using an education public expenditure review to improve spending efficiency.						
Upper-middle income Not FCV	Latin America and the Caribbean	Social Sector PFM (sector-specific)	Education	Evidence Generation; Policy and Programme Advice	Public Expenditure Review	Oversight
North Macedonia: Improving efficiency and equity in primary education financing **Summary:** Improved efficiency and equity of primary education expenditure.						
Upper-middle income Not FCV	Europe and Central Asia	Disability Financing; Social Sector PFM (sector-specific)	Education	Evidence Generation; PFM Reforms	Expenditure Analysis; Funding Formula Design	Execution

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
3. Equity – targeting the most disadvantaged children						
Long case studies						
Belarus: Using fiscal incidence analysis to improve the equity and efficiency of social spending for children in the context of COVID-19 (2020–2021) **Summary:** UNICEF–World Bank fiscal incidence analysis informed the expansion of targeted social assistance during COVID-19 and strengthened the evidence base for child poverty reduction.						
Upper-middle income Not FCV	Europe and Central Asia	Child Rights Budgeting; Social Sector PFM (sector-specific)	Social Protection	Evidence Generation; Policy and Programme Advice	Fiscal Incidence Analysis	Planning
Honduras: Strengthening equity in public spending for children **Summary:** Measurement of public investment in children informed advocacy that contributed to mobilizing approximately US$32 million for child protection and water sectors in 2023.						
Lower-middle income Not FCV	Latin America and the Caribbean	Child Rights Budgeting; Social Sector PFM (sector-specific)	Health; Education; Social Protection; Child Protection; WASH	Policy and Programme Advice; PFM Reforms	Budget Analysis; Child-focused Public Expenditure Measurement	Planning
Europe and Central Asia Region: Enhancing adequate spending for children with disabilities through CRPD-compliant budget analysis **Summary:** A regional CRPD-compliant budget analysis methodology, applied in Armenia, identified gaps between disability rights commitments and public spending and informed service costing and policy dialogue.						
Not applicable (regional initiative)	Europe and Central Asia	Disability Financing; Child Rights Budgeting	Social Protection; Education	Policy and Programme Advice; Evidence Generation	CRPD-compliant Budget Analysis; Costing	Planning
Short case studies						
Costa Rica: Strengthening equity in public investment for children **Summary:** A government-owned methodology established annual estimates of public expenditure on children, with disaggregation by sector, age, sex and equity dimensions.						
High income Not FCV	Latin America and the Caribbean	Child Rights Budgeting	Social Protection; Education; Health; Child Protection	Policy and Programme Advice; Evidence Generation	Child-focused Public Expenditure Measurement	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
3. Equity – targeting the most disadvantaged children (continued)						
Short case studies (continued)						
Croatia: Advancing equity in early childhood education and child services through public finance reform **Summary:** Costing and equity analysis informed a new national financing model for early childhood education, with targeted support for municipalities with the lowest fiscal capacity.						
High income Not FCV	Europe and Central Asia	Local Finance; Social Sector PFM (sector-specific)	Early Childhood Education; Education	Evidence Generation; Policy and Programme Advice	Costing; Benefit Incidence Analysis	Planning
Moldova: Advancing equity through needs-based and inclusive child financing **Summary:** UNICEF supported needs-based kindergarten financing and estimated the costs of integrating refugee families into national social protection programmes.						
Upper-middle income Not FCV	Europe and Central Asia	Social Sector PFM (sector-specific)	Early Childhood Education; Social Protection	Evidence Generation; Policy and Programme Advice	Costing; Funding Formula Design	Planning; Budget Formulation
4. Transparency, accountability and participation						
Long case studies						
Argentina: Institutionalizing adequate public investment in children **Summary:** UNICEF supported institutionalized child-budget reporting, quarterly monitoring and engagement with Congress, contributing to a 2023 allocation for children and adolescents 9 per cent above the original budget proposal. ECD costing also informed provincial planning.						
Upper-middle income Not FCV	Latin America and the Caribbean	Child Rights Budgeting; Social Sector PFM (sector-specific)	Social Protection; Education; ECD	Evidence Generation; Policy and Programme Advice	Budget Analysis; Costing	Planning; Oversight
Brazil: Institutionalizing child-focused public expenditure measurement through digital public financial management reforms **Summary:** Digital transparency tools improved accountability and oversight of social spending.						
Upper-middle income Not FCV	Latin America and the Caribbean	Social Sector PFM (sector-specific)	Social Protection; Education; Health	Evidence Generation; PFM Reforms	Child-focused Public Expenditure Measurement; Digital Budget Reporting	Oversight

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
4. Transparency, accountability and participation (continued)						
Long case studies (continued)						
Ghana: Defending social sector expenditure through transparency and civic accountability **Summary:** Chart-of-accounts reform and civic scorecards improved transparency, and engagement, and tracking of child-relevant allocations.						
Lower-middle income Not FCV	West and Central Africa	Social Sector PFM (sector-specific)	Social Protection; Education	Evidence Generation; Policy and Programme Advice	Budget Analysis; Budget Coding; Community Scorecards	Oversight
Indonesia: Strengthening transparency and accountability for child-focused spending through AI-powered budget tagging **Summary:** AI-assisted budget tagging identified child-related spending across local government budgets. Integration into ALIFA and SIPD strengthened routine monitoring, transparency and accountability.						
Upper-middle income Not FCV	East Asia and Pacific	Social Sector PFM (sector-specific); Child Rights Budgeting; Local Finance	Social Protection; Education; Health	Policy and Programme Advice; Evidence Generation	Budget Tagging; Budget Analysis	Planning
Tajikistan: Strengthening budget transparency and responsive budgeting for children **Summary:** UNICEF supported SDG-aligned and gender-responsive budgeting, social sector costing and improved budget transparency through a joint UN programme. Climate-responsive budgeting expertise was provided by UNDP and other partners.						
Lower-middle income Not FCV	Europe and Central Asia	Child Rights Budgeting; Social Sector PFM; Gender-Responsive Budgeting	Climate and Environment Gender; Education; Health; Social Protection	Evidence Generation; Policy and Programme Advice; PFM Reforms	Costing; Financial Modelling; Budget Analysis; Budget Analysis	Planning
Short case studies						
Egypt: Strengthening budget transparency and public participation for children **Summary:** Budget transparency series improved participation and Open Budget Survey (OBS) performance.						
Lower-middle income Not FCV	Middle East and North Africa	Social Sector PFM (sector-specific)	Social Protection; Health; Education	Policy and Programme Advice; Evidence Generation	Citizens' Budget	Oversight

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
4. Transparency, accountability and participation (continued)						
Short case studies (continued)						
Peru: Institutionalizing government-led child expenditure monitoring **Summary:** UNICEF supported government-led child expenditure measurement and its integration into the Ministry of Economy and Finance's public budget platform, strengthening transparency and sustained reporting.						
Upper-middle income Not FCV	Latin America and the Caribbean	Local Finance; Social Sector PFM (sector-specific); Child Rights Budgeting	Education; Health; Social Protection; Child Protection	Policy and Programme Advice; Evidence Generation	Child-focused Public Expenditure Measurement; Budget Analysis	Planning
Sierra Leone: Institutionalizing child-responsive budgeting across government **Summary:** UNICEF strengthened the evidence base for child-responsive budgeting through an Education Finance Analysis and sectoral, national and disability budget briefs, informing policy dialogue and advocacy.						
Low income Not FCV	West and Central Africa	Social Sector PFM (sector-specific)	Social Protection; Education; Health; Nutrition; Child Protection	Policy and Programme Advice; Evidence Generation	Budget Analysis	Planning
Zimbabwe: Institutionalizing budget transparency and public oversight **Summary:** The Open Budget Index score increased from 23 in 2017 to 49 in 2019, 59 in 2021 and 63 in 2023.						
Lower-middle income Institutional and social fragility	Eastern and Southern Africa	Social Sector PFM (sector-specific)	Social Protection	PFM Reforms; Policy and Programme Advice	Open Budget Survey	Oversight
5. Finance for children in fragile and humanitarian contexts						
Long case studies						
Burundi: Prioritizing social spending for children in a fragile macroeconomic context **Summary:** Capacity-building and evidence generation sustained social sector prioritization amid severe macroeconomic strain.						
Low income Institutional and social fragility	Eastern and Southern Africa	Social Sector PFM (sector-specific)	Health; Education; Social Protection; ECD; Nutrition; WASH	Evidence Generation; Policy and Programme Advice	Budget Analysis; Cost–Benefit Analysis; Programme-based Budgeting	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
5. Finance for children in fragile and humanitarian contexts (continued)						
Long case studies (continued)						
South Sudan: Protecting and prioritizing social spending for children in a fragile context **Summary:** Improved PFM and transparency tools increased social sector allocations during instability.						
Low income Conflict	Eastern and Southern Africa	Finance in Fragile and Humanitarian Settings; Social Sector PFM (sector-specific)	Health; Education; Social Protection	PFM Reforms; Policy and Programme Advice	Citizens' Budget; Public Expenditure Review; Public Expenditure Tracking Survey	Oversight
Syria: Initiating public finance for children in a protracted humanitarian crisis and political transition **Summary:** First-ever conflict budget brief initiated policy dialogue and sector budget tracking.						
Low income Conflict	Middle East and North Africa	Child Rights Budgeting; Social Sector PFM (sector-specific)	Health; Education; Social Protection	Evidence Generation; Policy and Programme Advice	Budget Analysis	Oversight
Ukraine: Strengthening public systems amid war, recovery and decentralization **Summary:** UNICEF supported child-sensitive public finance reforms, social sector analysis, capacity development and local budgeting to protect investments in children during war and recovery.						
Upper-middle income Conflict	Europe and Central Asia	Social Sector PFM (sector-specific)	Social Protection; Health; Education; Child Protection; WASH	Policy and Programme Advice; Evidence Generation	Budget Analysis; Investment Cases; Expenditure Analysis	Planning
Short case studies						
Cameroon: Protecting inclusive investments for children during economic stress **Summary:** Advocacy protected and expanded inclusive investments for children in national budgeting.						
Lower-middle income Conflict	West and Central Africa	Finance in Fragile and Humanitarian Settings; Social Sector PFM (sector-specific)	Education; Social Protection; Health; Nutrition	Policy and Programme Advice	Budget Analysis; Budget Sensitivity Analysis	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
5. Finance for children in fragile and humanitarian contexts (continued)						
Short case studies (continued)						
Democratic Republic of the Congo: Leveraging public finance for children in a prolonged humanitarian crisis **Summary:** UNICEF combined public expenditure evidence, policy dialogue and resource mobilization to support essential services for children and address budget-execution bottlenecks in a prolonged humanitarian crisis.						
Low income-Conflict	West and Central Africa	Finance in Fragile and Humanitarian Settings; Leveraging Finance for Children	Health; Nutrition; WASH; Social Protection Education; Child Protection	Evidence Generation; Policy and Programme Advice	Public Expenditure Analysis	Execution
Guinea-Bissau: Strengthening budget transparency and participation for children **Summary:** Enabled Open Budget Survey (OBS) participation and national commitments to transparency						
Low income Institutional and social fragility	West and Central Africa	Social Sector PFM (sector-specific)	Social Protection; Health; Education	PFM Reforms; Policy and Programme Advice	Open Budget Survey	Oversight
Libya: Strengthening public finance for children through policy dialogue and institutional coordination **Summary:** Joint United Nations work improved budget briefs and integrated PF4C in national priorities.						
Upper-middle income Institutional and social fragility	Middle East and North Africa	Finance in Fragile and Humanitarian Settings; Social Sector PFM (sector-specific);	Social Protection; Education	Policy and Programme Advice; Evidence Generation	Budget Analysis; Budget Briefs	Planning
Timor-Leste: Strengthening equity and child survival through child budget tagging (2022) **Summary:** National roll-out of child and climate tagging improved fiscal equity and climate responsiveness.						
Lower-middle income Institutional and social fragility	East Asia and Pacific	Child Rights Budgeting; Climate Finance	Climate and Environment; Social Protection; Education; Nutrition; Health	Evidence Generation; PFM Reforms	Budget Tagging	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
6. Local finance to accelerate results for children						
Long case studies						
Bolivia: Strengthening child-responsive municipal budgeting through the child-friendly municipalities framework **Summary:** By 2025, 90 municipalities had received support to develop plans for children and adolescents, and 70 had submitted annual operational plans incorporating child-focused budget lines.						
Lower-middle income Not FCV	Latin America and the Caribbean	Local Finance; Child Rights Budgeting	Education; Health; SRH; GBV; Climate and Environment	Evidence Generation; Policy and Programme Advice; Capacity Development	Budget Analysis	Budget Execution
China: Strengthening local financing systems to scale ECD services for children aged 0–3 years, taking the primary health system as an example **Summary:** Costing and advocacy supported the scale-up of ECD services in 192 least-developed counties, while integration into the national primary health care service package remained under way.						
Upper-middle income Not FCV	East Asia and Pacific	Social Sector PFM (sector-specific)	ECD; Health	Evidence Generation; Policy and Programme Advice	Costing	Planning
Kenya: Strengthening local public finance systems and digital public financial management for children **Summary:** A consolidated PF4C reform programme strengthened county-level public finance systems through integration of child-focused budgeting and digitization of subnational PFM. Revisions to county budget frameworks enabled more equitable allocation across all counties, while digital reforms to budgeting, procurement and financial management systems improved transparency, strengthened real-time accountability and enhanced execution of social sector budgets.						
Lower-middle income Not FCV	Eastern and Southern Africa	Social Sector PFM (sector-specific)	Health; Education; Social Protection; Child Protection; Nutrition; WASH	Policy and Programme Advice; PFM Reforms	Budget Analysis; Digital PFM Systems; Budget Transparency Survey	Planning; Budget Execution
Malawi: Strengthening child-responsive local budgeting and mobilizing resources for children **Summary:** UNICEF support institutionalized child-responsive budgeting across all 28 district councils through programme-based budgets, citizen budgets, and participatory planning, while partnership-based financing mobilized over US$24 million in public and private resources to strengthen service delivery for children.						
Low income Not FCV	Eastern and Southern Africa	Social Sector PFM (sector-specific); Local Finance	Social Protection; Health; Education; Child Protection; ECD; Nutrition; WASH	Policy and Programme Advice; Evidence Generation	Programme-based Budgeting; Citizens' Budgets; Participatory Planning	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
6. Local finance to accelerate results for children (continued)						
Long case studies (continued)						
Niger: Enhancing domestic resource mobilization in decentralized municipalities for social sector investment **Summary:** Since 2023, UNICEF has supported 44 pilot municipalities across Agadez, Diffa and other regions to strengthen municipal fiscal capacity through a social contract approach. Between December 2023 and December 2025, 20 out of 44 municipalities exceeded projected tax revenues, and the Government resumed discretionary transfers to regions from November 2025.						
Low income Conflict	West and Central Africa	Domestic Resource Mobilization / Tax; Local Finance	Education; Health; Nutrition; Social Protection; WASH	Evidence Generation; Capacity Development; Policy and Programme Advice; Community Engagement	Fiscal Space Analysis; Budget Analysis; Local Revenue Mobilization	Planning; Execution; Oversight
Pakistan: Strengthening public finance systems to improve equity and efficiency of spending for children (2020–2026) **Summary:** UNICEF supported provincial public expenditure reviews, capacity-building, fiscal policy dialogue and stronger legislative oversight to inform child-sensitive budgeting.						
Lower-middle income Not FCV	South Asia	Local Finance; Social Sector PFM	Nutrition; WASH; Health; Education; Child Protection	Evidence Generation; Policy and Programme Advice	Public Expenditure Review	Planning
Senegal: Strengthening national and local public finance systems for children **Summary:** Supported creation of a Social Budget Observatory and 57 local child-sensitive plans, improving funding for key social services.						
Lower-middle income Not FCV	West and Central Africa	Local Finance; Leveraging Finance for Children (Domestic / Public / External / IFI / Private)	Health; Education; Social Protection; WASH	Policy and Programme Advice; Evidence Generation	Budget Analysis; Budget Briefs; Participatory Planning	Planning
Short case studies						
Guatemala: Strengthening municipal public finance to increase investments in food and nutrition security **Summary:** EU-funded municipal PFM reforms increased nutrition budgets by US$4.8 million across 13 municipalities.						
Upper-middle income Not FCV	Latin America and the Caribbean	Disability Financing; Local Finance; Social Sector PFM; Disability Financing	Nutrition; Health	Policy and Programme Advice; PFM Reforms	Municipal PFM Diagnostics; Costing	Planning

Income Classification FCV Classification	UNICEF region	Thematic areas	Social sectors	Programme strategies	PF4C tools	Budget cycle phases
6. Local finance to accelerate results for children (continued)						
Short case studies (continued)						
Mongolia: Advancing child-sensitive budgeting through local governance, fiscal reform and citizen engagement **Summary:** Costing, child budget tagging and a digital child protection financing system strengthened budget allocations, transparency and service financing for children.						
Upper-middle income Not FCV	East Asia and Pacific	Local Finance	Child Protection; Education; Nutrition; WASH	Policy and Programme Advice; Evidence Generation	Costing; Budget Tagging; Digital Financing Claims	Planning
Zambia: Strengthening local public finance through output-based budgeting to improve results for children **Summary:** All 116 local authorities transitioned to output-based budgeting in 2022, with UNICEF supporting 69 and other partners supporting 47.						
Lower-middle income Not FCV	Eastern and Southern Africa	Local Finance	Education; Health; Nutrition; WASH; Social Protection	PFM Reforms; Policy and Programme Advice	Public Expenditure Review; Output-based Budgeting	Execution
7. Partnerships for scaled and sustainable PF4C results						
Long case studies						
UNICEF–UNDP Global Finance Flagship **Summary:** Joint UNICEF–UNDP support integrated child-focused priorities into national financing frameworks through fiscal analysis, SDG budgeting, budget tagging and policy coordination.						
Not applicable (multi-country initiative)	Global	Leveraging Finance for Children; Child Rights Budgeting".	Protection; SDGs	Evidence Generation; Policy and Programme Advice; PFM Reforms	Integrated National Financing Framework; Fiscal Space Analysis; Budget Tagging	Planning
EU–UNICEF Public Finance Facility **Summary:** The EU–UNICEF Public Finance Facility strengthened social sector budgeting through evidence generation, policy dialogue and institutional capacity development in participating countries across the East Asia and Pacific and South Asia UNICEF regions.						
Not applicable (multi-country initiative)	East Asia and Pacific; South Asia	Social Sector PFM (sector-specific); Leveraging Finance for Children	Social Protection; Education; Health; Nutrition; Child Protection	Policy and Programme Advice; PFM Reforms; Evidence Generation	Fiscal Space Analysis	Planning

Part III

Cross-regional lessons, emerging themes and strategic insights

Over the past five years, Public Finance for Children has shifted from a primarily protective function to a central instrument of fiscal and institutional child-sensitive reforms. Across regions and income groups, UNICEF's PF4C engagement increasingly influenced how governments plan, allocate, execute, and account for public resources, particularly under conditions of fiscal stress and heightened political scrutiny. The accumulated evidence from this Compendium demonstrates that PF4C has matured into a strategic lever for shaping public finance systems in ways that materially affect outcomes for children.

This chapter distils the most important lessons emerging from the full body of cases. It draws on long cases that document sustained systems change and short cases that capture catalytic interventions at critical moments. Together, these cases reveal consistent patterns in what works, why it works, and where PF4C delivers the greatest value relative to alternative forms of engagement.

Embedding PF4C in core public finance systems ensures durability

The strongest and most sustained results for children came where PF4C interventions were embedded within core public finance systems rather than applied as stand-alone analytical exercises. Reforms that influenced national planning frameworks, budget classification structures, intergovernmental transfer systems, and digital public financial management platforms produced effects that extended well beyond individual budget cycles.

Long cases show that when child-related objectives are codified within formal budget processes, they become part of routine fiscal decision-making. This institutionalization reduces reliance on discretionary advocacy and increases resilience to political turnover, fiscal consolidation, and external shocks. In contrast, interventions that remained external to core systems required repeated engagement to maintain gains.

Some of the short case studies featured in the Compendium reinforce this conclusion. Even narrowly scoped interventions achieved system-wide impact when they altered budget rules, reporting requirements, or accountability mechanisms. The implication is clear. PF4C delivers durable results when it changes how the system functions, not only what the system prioritizes in a given year.

Strategic timing and political engagement determine impact

Across contexts, technical evidence proved essential but insufficient on its own. Budget analyses, costing exercises, public expenditure reviews, and fiscal incidence analyses influenced outcomes for children only when deployed at times when political and institutional conditions were favourable.

Successful cases demonstrate that UNICEF consistently engaged at moments when fiscal choices were actively contested. These moments included budget formulation cycles, crisis response measures, debt negotiations, decentralization reforms, and the introduction of new financing frameworks. In these settings, PF4C evidence functioned not as an end product, but as an input into negotiation, prioritization, and coalition-building.

UNICEF's comparative advantage lay in its ability to combine technical credibility with sustained policy dialogue. In many cases, UNICEF acted as a bridge between ministries of finance, line ministries, planning authorities, legislatures, and development partners. This positioning meant that evidence could be used to shape decisions rather than being confined to analytical outputs. The lesson across regions is that PF4C effectiveness depends as much on timing, relationships, and political economy awareness as on technical quality.

Local finance is the transmission mechanism

A defining pattern across regions is the centrality of local finance in translating national commitments into tangible outcomes for children. As responsibility for service delivery increasingly rests with subnational governments, weaknesses in local public finance systems have emerged as a binding constraint on equity and effectiveness.

Cases demonstrate that PF4C interventions targeting local budgeting, intergovernmental transfers, output-based financing, and local expenditure tracking can significantly improve service delivery for children. However, these gains were strongest where local reforms were embedded within national frameworks, including sector standards, fiscal transfer rules, and performance monitoring systems.

The evidence underscores that local PF4C is not a peripheral concern. It is the mechanism through which national policies either succeed or fail at the point of service delivery. Future PF4C strategies that do not engage seriously with subnational finance risk leaving core inequities unaddressed.

Fragile and humanitarian contexts require hybrid approaches

In fragile and conflict-affected settings, PF4C interventions that combined immediate fiscal protection with incremental systems strengthening yielded the most meaningful results. Long cases show that even in contexts of extreme institutional weakness, PF4C tools can stabilize social spending, preserve core service functions, and create entry points for longer-term reform.

Effective approaches blended advocacy, budget analysis, transparency and institutional capacity development. These interventions recognized the realities of constrained capacity while maintaining a focus on accountability and child outcomes. Short cases further demonstrate that participation in global accountability initiatives and the production of conflict-sensitive budget information can catalyse reform even where formal institutions are weak.

The evidence suggests that PF4C in fragile contexts must remain adaptive, pragmatic, and politically informed, balancing immediate protection of social and child-related spending with gradual institutional development.

Partnerships and financing innovation expand the PF4C frontier

An important evolution captured in the Compendium is the growing role of partnerships and financing innovation in advancing PF4C objectives. UNICEF increasingly engages with international financial institutions, UN partners, donors, civil society, and private sector actors to influence financing at scale.

The cases illustrate financing-framework development, coordination and exploration of additional financing mechanisms; realized financing should be reported separately where documented.

This shift signals a transition in PF4C practice. Rather than focusing solely on reallocating existing budgets, PF4C is increasingly shaping how governments mobilize, structure, and deploy financing across the public and development finance landscape.

Strategic implications for the next phase of PF4C

Taken together, the evidence points to a clear strategic trajectory. PF4C is most impactful when positioned as a core component of public finance reform and national financing strategies, rather than as a specialized or downstream technical function.

PF4C engagement should deepen the interface with macro-fiscal policy, debt sustainability, climate transition financing, and subnational governance. UNICEF's distinctive value lies in its ability to combine rights-based advocacy with technical depth and long-term partnerships, enabling PF4C to influence both fiscal decisions and the systems that produce them.

This Compendium demonstrates that PF4C is no longer about protecting spending; it is about transforming public finance systems to deliver sustained and equitable results for children at scale.

Deepen engagement with macro-fiscal policy and financing frameworks

To influence scale, PF4C must engage more consistently upstream with macro-fiscal policy, fiscal frameworks, and national financing strategies. This includes aligning PF4C diagnostics with medium-term fiscal frameworks, debt strategies, and Integrated National Financing Frameworks, ensuring that child priorities are embedded in the definition and allocation of fiscal space. In the UNICEF Centres of Excellence (CoE) model, this implies stronger coordination between global, regional, and country-level expertise to support coherent engagement with ministries of finance and planning.

Invest in institutional capacity and internal coordination

Delivering PF4C at scale requires sustained investment in in-house expertise, coordination mechanisms, and knowledge exchange platforms. Strengthening Country Focal Point roles, communities of practice, and cross-CoE collaboration will be critical to ensuring coherent, timely support for country offices.

Expand strategic partnerships and financing modalities

PF4C should deepen partnerships with international financial institutions, development partners, and innovative financing platforms to influence financing at scale. This includes engaging with actors such as the World Bank and IMF, as well as exploring blended finance, climate finance, and context-specific instruments.



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Annexes

Annex 1: CRC principles and PF4C

This Compendium applies a CRC-anchored analytical framework to assess how public finance interventions contribute to the realization of children's rights. Each case is coded against one primary CRC-informed PF4C pillar, reflecting the dominant rights-based objective of the intervention, rather than its sectoral entry point or administrative level.

While many interventions engage multiple dimensions of PF4C, a primary pillar is assigned to ensure analytical clarity and comparability across cases.

The pillars are defined as follows:

Adequacy

Assesses whether public resources allocated for children are sufficient in scale, composition, and sustainability to meet identified needs and policy commitments. Interventions under this pillar typically focus on expanding fiscal space for children, increasing budget allocations, or correcting structural underfunding through evidence-based reforms.

Typical instruments include costing exercises, budget expansion strategies, fiscal space analysis, and reforms that institutionalize higher levels of child-focused spending.

Illustrative cases: expansion of preschool budgets in Armenia; scaling of nutrition financing in India; childcare benefit expansion informed by public expenditure reviews.

Efficiency and Effectiveness

Examines whether existing public resources are used in ways that maximize results for children, including through improvements in allocative efficiency, budget execution, service delivery, and value for money. The emphasis is on improving outcomes within existing or constrained resource envelopes.

Cases coded under this pillar commonly involve expenditure reviews, financing model reforms, service delivery optimization, or improvements in budget classification and execution.

Illustrative cases: school meal tariff reform and child protection financing optimization in Mongolia.

Equity

Focuses on whether public finance systems address disparities in access, coverage, and outcomes for specific groups of children, including disparities related to income, geography, disability, gender, migration status, or other forms of vulnerability.

Equity-focused interventions typically apply distributional analysis, benefit incidence modelling, needs-based allocation formulas, or disability- and inclusion-sensitive budgeting approaches.

Illustrative cases: universal child benefit equity simulations in Montenegro; CRPD-compliant budgeting across the ECA region; disability-inclusive early childhood education financing reforms in Moldova.

Transparency, Accountability and Participation

Covers interventions that strengthen budget openness, public participation, and oversight in relation to spending for children. The objective is to improve the visibility of child-related allocations and expenditures and to enable informed scrutiny by citizens, civil society, parliaments, and other accountability actors.

Typical tools include child budget reports, citizen budgets, participatory budgeting mechanisms, and strengthened reporting and oversight processes.

Illustrative cases: national and subnational child budget reporting in Argentina; citizen budget processes at local level in Cambodia and Malawi.

Local Finance

Captures PF4C interventions that strengthen child-responsive public finance at the subnational level, particularly in decentralized systems. The focus is on how intergovernmental fiscal frameworks, local planning processes, and municipal or district budgets incorporate child rights priorities.

Cases under this pillar often involve subnational budget analysis, decentralized planning reforms, local PFM strengthening, and mechanisms that improve equity and accountability in local resource allocation.

Illustrative cases: county-level PF4C integration and digital PFM reforms in Kenya; district programme-based budgeting and child-responsive local planning in Malawi; municipal child-focused budgeting in Bolivia.

PF4C in Fragile and Humanitarian Contexts

Applies to cases where PF4C tools are used in contexts of conflict, displacement, political instability, or systemic fragility, with an emphasis on maintaining continuity of financing for children and adapting public finance systems to shocks.

Interventions may include shock-responsive budgeting, humanitarian expenditure analysis, contingency financing, or transitional arrangements to absorb externally financed services into government budgets.

Illustrative cases: refugee-related costing and budget absorption exercises; social sector budget tracking in fragile or crisis-affected settings.

Annex 2: PF4C areas of work

All cases in the Compendium are coded against 11 TOR-defined PF4C thematic spotlights. These categories capture how public finance systems are engaged to advance children's rights, rather than the sector in which an intervention is situated. They reflect distinct financing constraints and reform pathways within public finance systems.

Where interventions demonstrably address multiple constraints, more than one thematic spotlight may be applied, provided this is supported by source documentation.

1. Child Rights Budgeting

This spotlight covers interventions that make children explicitly visible within public budgets, enabling governments and stakeholders to identify, track, and prioritize child-related allocations across the budget cycle. The core objective is to institutionalize children as a recognized budget category within national and subnational systems.

UNICEF engagement under this area typically focuses on strengthening budget classification, introducing child-specific tagging or reporting mechanisms, and building government capacity to use these tools for planning, monitoring, and accountability.

Typical tools: child budget tagging; expenditure tracking; costing exercises; citizens' budgets.
Illustrative cases: national and state-level child budgeting reforms in India; child budget reports in Argentina.

2. Social Sector PFM (sector-specific)

This area captures PF4C interventions that strengthen public financial management within specific social sectors, such as education, health, nutrition, social protection, or child protection. The focus is on improving how sector budgets are planned, executed, and monitored to deliver better results for children.

These interventions often address structural inefficiencies, weak budget execution, or misalignment between policy objectives and resource allocation within line ministries or service delivery agencies.

Typical tools: public expenditure reviews; programme-based budgeting; medium-term expenditure frameworks; procurement reforms; digital public financial management (PFM) systems.
Illustrative cases: education financing and child rights budgeting reforms in Montenegro; health and nutrition PFM reforms in Pakistan.

3. Local Finance

Local Finance focuses on strengthening child-responsive public finance at the subnational level, particularly in decentralized governance contexts. The emphasis is on how intergovernmental fiscal frameworks, local planning processes, and municipal or district budgets incorporate child rights priorities.

UNICEF's work in this area often supports local governments to analyse budgets, improve planning and execution, and strengthen accountability mechanisms that directly affect front-line service delivery for children.

Typical tools: subnational budget analysis; decentralized planning frameworks; citizen budgets; local PFM reforms.
Illustrative cases: county-level PF4C integration and digital PFM reforms in Kenya; district programme-based budgeting in Malawi.

4. Domestic Resource Mobilization (DRM) / Tax

This spotlight addresses constraints related to insufficient domestic revenues and examines how revenue policy and administration affect fiscal space for child-related investments. The objective is not revenue mobilization per se but ensuring that revenue systems are analysed and reformed with child outcomes in view.

UNICEF engagement under this area typically links revenue analysis to social sector financing needs, equity considerations, and medium-term budget sustainability.

Typical tools: fiscal space analysis; tax expenditure reviews; DRM modelling.
Illustrative cases: DRM diagnostics linked to social sector financing and medium-term budget frameworks.

5. Debt

The Debt spotlight focuses on how debt dynamics and macro-fiscal constraints shape governments' ability to finance services for children. Interventions in this area analyse trade-offs between debt servicing and social spending, often in contexts of fiscal stress.

UNICEF's role is typically analytical and advisory, supporting evidence-based dialogue on protecting or expanding child-related spending within constrained macro-fiscal environments.

Typical tools: debt-related fiscal space assessments; macro-fiscal scenarios; INFF-linked analysis.
Illustrative cases: cases where debt restructuring or debt constraints directly influenced child-focused budget decisions.

6. Climate Finance

Climate Finance captures interventions that integrate child-sensitive priorities into climate and environmental budgeting. The focus is on ensuring that climate-related financing decisions consider impacts on children, particularly in areas such as education infrastructure, resilience, health, and social protection.

UNICEF engagement often supports governments to tag, track, and analyse climate-related expenditures through a child rights lens.

Typical tools: climate budget tagging; climate-responsive budgeting; expenditure tracking.
Illustrative cases: child and climate budget tagging in Timor-Leste; resilient schools and climate adaptation financing in Bolivia.

7. Finance in Fragile and Humanitarian Settings

This spotlight applies to contexts affected by conflict, displacement, political instability, or systemic fragility, where standard public finance processes are disrupted. The focus is on adapting PF4C tools to maintain continuity of financing for children and support transitions from humanitarian to government-led financing.

Interventions may aim to improve transparency, protect priority spending, or facilitate the absorption of externally financed services into national budgets.

Typical tools: humanitarian expenditure analysis; shock-responsive budgeting; contingency and disaster-risk financing.
Illustrative cases: refugee-related costing and budget absorption in Moldova; PF4C applications in fragile contexts.

8. Innovative / Blended Finance / PPP

This area covers efforts to mobilize or leverage non-traditional sources of finance for children, including private capital, blended finance, and faith-based or Islamic finance instruments. The emphasis is on alignment with public systems and child-related policy priorities.

UNICEF's role typically focuses on system design, safeguards, and integration with public finance frameworks, rather than direct fundraising.

Typical tools: integrated national financing frameworks; PPPs; blended finance instruments; Islamic finance.
Illustrative cases: integrated financing-framework development in Colombia; partnership-based financing platforms.

9. Disability Financing

Disability Financing focuses on addressing the additional costs associated with disability and ensuring inclusive service provision for children with disabilities. Interventions explicitly analyse whether budgets are adequate, equitable, and aligned with CRPD commitments.

This area often overlaps with equity and social sector PFM but is treated as a distinct spotlight where disability inclusion is central to the intervention.

Typical tools: disability budget tagging; costing of inclusive services; CRPD-compliant budget analysis.
Illustrative cases: disability-inclusive budgeting reforms in Armenia; CRPD-compliant analysis across the ECA region.

10. Gender-Responsive Budgeting (GRB)

This spotlight captures interventions that integrate gender analysis into budgeting processes, with attention to gender-based disparities affecting children and adolescents. The objective is to ensure that budgets address structural inequalities and differential impacts across genders.

UNICEF engagement often links GRB to social sector financing, climate resilience, or broader equity objectives.

Typical tools: gender budget tagging; GRB diagnostics; expenditure analysis.
Illustrative cases: gender-responsive social budgeting reforms in Tajikistan.

11. Leveraging Finance for Children

This area focuses on the coordination and mobilization of financing for children across domestic budgets, development partners, IFIs, and private actors, aligned with national systems and priorities. The emphasis is on coherence, sustainability, and catalytic impact.

UNICEF's role typically involves convening, analytical support, and system alignment rather than direct financing.

Typical tools: INFFs; pooled and co-financing arrangements; catalytic funding mechanisms.
Illustrative cases: UNICEF–UNDP financing platforms; partnership-based resource mobilization in Malawi.

Annex 3: Methodology

This Compendium applies a structured, evidence-led methodology to identify, classify, and analyse PF4C interventions across countries and regions. The approach is designed to ensure comparability, analytical discipline, and transparency, while recognizing the multidimensional nature of public finance reforms for children.

1. Case Identification

Cases were identified from UNICEF documentation, primarily for 2020–2024, with earlier baselines and 2025–2026 updates. Sources included Global Annual Results Reports, Country Office Annual Reports, Managers' Course materials, evaluations, spotlight reports, fragility analyses, and joint programme documentation.

Cases were included where there was clear evidence of engagement with public finance systems and a demonstrable link to financing outcomes, system strengthening, or budgetary decisions affecting children. Activities limited to programme delivery without a public finance dimension were excluded.

"Cases for this Compendium were drawn from UNICEF's internal PF4C Global Mapping dashboard, which documents more than 1,200 case studies from over 145 countries. From this broader body of work, 57 cases were selected that met the criteria above and illustrated sustained or catalytic engagement with public finance systems. The selection was purposive and illustrative, rather than statistically representative or exhaustive. The absence of a case from this Compendium does not imply that the underlying work was unsuccessful or less relevant; many additional engagements are documented in the dashboard and in country-level reporting. The purpose of the Compendium is to provide analytically structured examples of how PF4C approaches have been applied, not to represent the full universe of UNICEF's public finance work or to rank country performance. The findings describe patterns within the selected cases and should not be interpreted as representative of outcomes across UNICEF's entire PF4C portfolio."

2. Coding Structure

Each case was coded across a standardized set of analytical fields, aligned with the Terms of Reference and UNICEF feedback. These fields include:

- CRC-informed PF4C pillar
- TOR PF4C thematic spotlight(s)
- Social sector focus
- Programme strategy
- PF4C tools applied
- Budget cycle phase(s)
- Case type (long or short)

This structure enables both cross-case comparison and thematic aggregation across regions, income groups, and PF4C entry points.

3. CRC Pillar Assignment

Each case was assigned one primary CRC-informed PF4C pillar, reflecting the dominant rights-based contribution of the intervention. While many cases engage multiple CRC principles, a single primary pillar was applied to preserve analytical clarity.

Pillar assignment was based on the *main mechanism of change* evidenced in the source material, rather than the sector, geography, or tool used.

4. TOR PF4C Thematic Spotlights

Cases were coded against the 11 TOR-defined PF4C thematic spotlights. These spotlights capture how public finance systems are engaged (e.g. through local finance, climate budgeting, or innovative financing), rather than the policy sector affected.

Multiple thematic spotlights were applied only where clearly supported by documentation. No spotlight was assigned on the basis of assumed spillovers or indirect relevance. This disciplined approach avoids over-coding and ensures consistency across cases.

Where interventions spanned several dimensions, the matrix reflects this through multi-tagging, while maintaining a clear distinction between primary and secondary engagement.

5. PF4C Tools and Budget Cycle Phases

PF4C tools (e.g. PERs, budget analysis, fiscal space analysis, tagging mechanisms) and budget cycle phases (planning, formulation, execution, oversight) were coded based on explicit evidence of application, not on general references to policy dialogue or advocacy.

Where tools or phases were implicit or preparatory in nature, they were not coded unless their use was documented.

6. Validation and Quality Assurance

A final validation pass was undertaken to reconcile all coding against primary source documentation. During this process:

- Thematic spotlights were removed where evidence was insufficient
- Misalignments between narrative content and matrix coding were corrected
- Overlapping categories (e.g. Social Sector PFM vs. Child Rights Budgeting; Local Finance vs. Leveraging Finance for Children) were clarified and consistently applied

This step ensured that the final matrix reflects a conservative, evidence-based coding approach, strengthening analytical integrity and credibility for global audiences.

7. Analytical Use and Limitations

The coding framework is designed to support pattern identification and comparative analysis, not to rank or score country performance. The Compendium does not assess impact quantitatively but rather documents how PF4C tools and approaches are applied across contexts.

As with any global mapping exercise, variation in documentation depth across countries is acknowledged. Where documentation was forthcoming at the time of writing, this is transparently indicated.

Annex 4: Sources and references

This Compendium draws on a comprehensive set of UNICEF corporate, regional, and country-level sources, complemented by selected government documents and partnership evaluations. Sources were used to substantiate case selection, coding, and analytical interpretation, and to ensure that all case summaries are grounded in documented PF4C engagement.

Primary UNICEF Sources

- UNICEF Global Annual Results Reports (2020–2024)
- UNICEF Country Office Annual Reports (COARs)
- UNICEF Managers' Course on Public Finance for Children
- UNICEF Spotlight Reports and Thematic Evaluations
- Fragility and Humanitarian Financing Reports
- Joint programmes with the World Bank, UNDP, EU, and other partners

Notes

1 'Managers' Course materials' refers to the training materials developed for UNICEF's Public Finance for Children (PF4C) Managers' Course, available through Agora, UNICEF's internal learning platform.

2 UNICEF Spotlight Reports are thematic publications that highlight results achieved through UNICEF's global thematic funding. They provide concise, donor-oriented reporting on results, using evidence drawn primarily from UNICEF's Global Annual Results Reports (GARRs) and complemented by case studies, human-interest stories and partner profiles.

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