# A Financial Benchmark for Child Protection

## Nigeria Study

## Benchmark Report Volume I: Main Report

Ministry of Budget and National Planning and
Federal Ministry of Women Affairs and Social Development

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June 2018
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# Foreword

At the commemoration of the Campaign to End Violence Against Children on 26th October 2016. His Excellency, Muhammadu Buhari GCFR, President and Commander in Chief of the Armed Forces of the Federal Republic of Nigeria made a commitment to analyse the level of public expenditure on child protection and cost for a minimum package of child protection services. Pursuant to the presidential commitment, the Federal Ministry of Women Affairs and Social Development in Collaboration with the Ministry of Budget and National Planning engaged key Ministries, Departments and Agencies to map child protection services at the Federal level and four states of Cross River, Lagos, Plateau and Gombe. Results of these activities have culminated into this National Child Protection Financial Benchmark Report presented in two volumes.

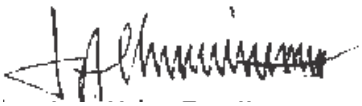
The aim of the Financial Benchmark for Child Protection Study was to provide reliable information on the volume and distribution of public expenditure on Child Protection services at the Federal and States levels, comparatively over time within the country, and also with other countries.

Data were collected from May 2017 through February 2018 and methodology was based on the UNICEF methodology for surveys developed in 2014.

A matrix was used to vet and classify funded services. This was done to ensure that adjusted expenditure from the benchmark were counted. The four states were sampled and estimates of consolidated sub national estimates were extrapolated. The analysis covered elements of the consolidated benchmark as well as those from the states.

The key findings of the study revealed that the Federal Government Child Protection Benchmark for 2014 and 2015 was 0.15%. This means that for every NGN 100 spent overall per person, the Federal Government spent 15 kobo per child on Child Protection services. The Child Protection expenditure making up the Benchmark is equal to 0.08% of total Federal Government expenditure on public goods and services in 2014/15. The findings also indicate that the expenditure was heavily concentrated in the public order and safety sector, which spent 67% of Federal Government Child Protection expenditure.

A re-prioritisation of Federal Government resources towards additional expenditure on child protection is recommended.



Senator Aisha J. Alhassan
*Minister of Women Affairs and Social Development*

# Preface

The Financial Benchmark survey of Child Protection services in the Federal Ministries, Departments and Agencies as well as selected four pilot sates of Cross River, Gombe, Lagos and Plateau is part of the wakeup call by His Excellency President Muhammadu Buhari in September 2015 for a National Campaign to End Violence Against Children. An essential part of the National Campaign was the commitment to increase the level of public fund allocations for Child Protection services.

In line with the Presidential directive, the ministry of Budget and National Planning, in collaboration with the Federal Ministry of Women's Affairs and Social Development with funding support from UNICEF Nigeria embarked on developing evidence based survey that will guide increase and targeted funding for Child Protection in Nigeria.

By that singular declaration of Mr. President in 2015 and the follow up action by core Ministries Department and Agencies of Government like the Federal Ministry of Women Affairs, Ministry of Budget and National Planning, National Population Commission, Nigerian Police Force, Federal Ministry of Health and the Federal Ministry of Education etc, Nigeria is now one out of the seven Pathfinding Countries for the End Violence Against Children Global Campaign.

One of the requirements of a Pathfinding country is to have a data hub that will guide decision making. The desire to document existing Child Protection services in the Federal MDAs and four pilot states gave birth to this report by documenting the services and Financial Benchmark of Child Protection services between 2014-2016 budgeting circle took nine months and the outcome is this comprehensive report that gives an insight on how much of the budget is actual allocated to what is internationally considered as Child Protection services.

Nigeria faces significant political, security, and economic challenges. Fifty-three percent of its population are children. Many are exposed to extreme situation of violence due to ongoing military, political and ethnic conflicts; many suffer abuse due to prevailing social norms and harmful practices and many more suffer exploitation and neglect as a result of prevailing social and economic conditions, an ailing economy, and extreme distortion of wealth distribution. Having a measure, for the first time, of the volume and distribution of public expenditure to prevent and respond to these harms experienced by children will give the Federal and State governments of Nigeria a clearer understanding of the degree to which, and how, the CP services are resourced.

I present to ou therefore the consolidated National Financial Benchmark Child Protection (FBCP) report. The report reflects expenditure by Federal and the four State governments on average in 2014 and 2015. The report also indicate that about at 0.31% of the budget is spent on child protection. This means that for every NGN 100 spent per person in Nigeria, 31 Kobo or NGN 0.31% was spent per child on Child Protection services. The FBCP exercise estimated total consolidated CP expenditure on average in 2014 and 2015 and 2015 as NGN 10.1 billion, or 0.16% of consolidated Federal and State expenditure minus debt service costs.

This translates into an estimated NGN 109.26 per child spent on CP services on average in the years.

The country's Consolidated National Benchmark is estimated based on data collection on CP expenditure by the Federal Government and by the State governments of Cross River, Gombe, Lagos and Plateau States. Thus the study was able to calculate Benchmarks and conduct an analysis on the distribution of expenditure for each of these Governments.

This report no doubt highlighted the need for paradigm shift in the Federal Government expenditure as evidence from the report shown that about 83% of consolidated national expenditure on Child Protection services was estimated to be on prevention services and 3% for activities that were classified as having elements of both prevention and response services.

We cannot allow the registration of birth of only 46.8% of U-5 children (2016-17 Multi-indicator Cluster Survey (MICS). The numbers must increase, every children deserves an identity. The MBNP in collaboration with the FMWASD shall work together to reverse this trend to focus more on preventive rather than responsive interventions. Although the findings from the overall Child Protection report on the xpenditure in Nigeria relative to its child population, overall population and fiscal capacity is low however this survey is a good starting point for the Government, especially for the implementing MDAs.

I congratulate the Federal Ministry of Women Affairs and Social Development for taking the lead on this project, I also congratulate my team in the Ministry of Budget and National Planning for providing the technical support in coordination stakeholder engagement in the analysis of financial benchmark. I appreciate all the MDAs both Federal and States that gave their best to ensure that the right data are collected, collated and also validated.

We are ever grateful to UNICEF for supporting the Financial Benchmark Survey on Child Protection in Nigeria.

I therefore recommend this report of the findings on the Financial Benchmark for Child Protection (FBCP) Services in Nigeria to all MDAs whese activity affects children directly or indirectly, the report provides answers to questions that must be asked before budgetary apportionment and expenditures. It is also well aligned to the strategic objectives set out in the Economic Recovery and Growth Plans, in line with the commitment listed under "the investing in our people" pillar. We as a people must not only improve the lives of the present generation but also our future generations. The time is now

Mrs. Zainab Ahmed
*Honourable Minster for State*
*Ministry of Budget and National Planning*

# Acknowledgements

## UNICEF Nigeria Acknowledgements to the Consolidated Child Protection Financial Benchmark Report

The Consolidated Child Protection Financial Benchmark Report represents the first assessment of Federal and State expenditure on child protection services and programmes in Nigeria. Following the 2015 Presidential Year of Action to End Violence Against Children, the President launched the national Roadmap for Ending Violence Against Children in 2016, which identified a number of multi-sectoral priority actions, among which the need for an "increase of budgetary allocations to child protection". As a result of the Roadmap, Nigeria was declared a global Pathfinding country[1] in recognition of its commitments to end violence against children, including a commitment to increase investment in child protection.

Led by the Government of Nigeria in close collaboration with UNICEF, the Report provides an analysis of budgetary data from 2014 and 2015. It establishes a baseline against which progress toward the Roadmap commitments and the 2030 Sustainable Development Goal 16.2 can be monitored, while also providing a platform for advocacy with key decision-makers in Nigeria. The Report includes significant recommendations for action, including opportunities for the Federal and State Governments of Nigeria to increase and improve the quality of budget allocations and expenditures on child protection services and programmes.

It would not have been possible to conduct this ground-breaking child protection sector analysis without the generous support and financial assistance of the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) through USAID, and the EU-funded programme "Women, Peace and Security", implemented by UN Women in partnership with the Federal Ministry of Women Affairs and Social Development and UNICEF. PEPFAR partners in the USAID Smile and STEER[2] programmes, Catholic Relief Services, Action Aid, and Save the Children, graciously provided support and technical inputs at several stages of the process.

[1]Pathfinding countries are those that commit to accelerate achievement of the End Violence goals, under the Global Partnership to End Violence Against Children.
[2]Systems Transformed for Empowered Action and Enabling Responses for Vulnerable Children and Families (STEER)

The Ministry of Women Affairs and Social Development jointly with the Ministry of Budget and National Planning, under the strong leadership of the Honourable Minister Senator Aisha Jummai Alhassan and the Honourable Minister Senator Udoma Udo Udoma respectively, coordinated the multi-stakeholder effort, facilitating and supporting activities at the Federal level and providing technical oversight of State-level activities.

The Cross-River State Ministry of Women Affairs led by the Honourable Commissioner Mrs. Stella Ereme Odey, the Gombe State Ministry of Women Affairs led by the Honourable Commissioner Ms Rabi Daniel, the Lagos State Ministry of Youth and Social Development led by the Honourable Commissioner Agboola Dabiri, and the Plateau State Ministry of Women and Social Development led by the Honourable Commissioner Mrs Anna Musa Izam, directed and coordinated all activities in their respective states. We are particularly indebted to all relevant Federal and State Government Ministries and Agencies, mentioned here and elsewhere in the Report, which have provided financial data and collaborated toward the completion and validation of this Report across all relevant sectors including education, health, justice and judiciary, social welfare and statistics, public order and safety, human rights protection and promotion, and general population services.

Special recognition for their contributions to implementation and facilitation of activities goes to the Social Development Department within the Ministry of Budget and National Planning, headed by Director Ms Elizabeth Egharevba at the start of the initiative and more recently by Director Mr Kayode Obasa as well as the staff, Ms Grace Obi-Ukpabi, Mr Jimoh Monsur and Mr Mumeen Bolakale. Likewise, the Child Development Department within the Ministry of Women Affairs and Social Development headed by Director, Ms Jummai Mohammed, and the staff, including Mr Benson A. Linus, Mr Peter Uchenna and Ms Blessing Anunike as well as Mr Kagior Godwin from the Department of Finance and Accounts have greatly contributed to the review and validation workshops as well as to data collection at the Federal level. The Child Rights Information Bureau of the Ministry of Information and Culture, capably headed until recently by Director of Advocacy Mrs Ibiba Bello and currently by Deputy Director Mr Olumide Osayinpeju and its staff Mr Temitoye Falayi and Mr Daniel Nwagwu, have provided invaluable technical assistance in the coordination of Federal activities and financial reporting since the beginning of the process. Technical assistance was also provided by the Budget Office of the Federation, led by Director General Mr Ben Akubueze and Prof Olumide Ayodele, Technical Advisor to the Director Budget.

Particular appreciation goes to the authors of this Report, Ms Alta Folscher and Mr Ian Mackenzie, of the International Development Consultancy Mokoro Ltd, for the undertaking of this study. They have worked tirelessly to ensure the production of a solid, reliable output of highest quality. Thorough data collection was led by four Nigerian experts in public financing and economics: Mr Paul Angbazo, Dr Joseph Amuka, Dr Emmanuel Nwosu and Professor Lanre Olanyan. They worked in close consultation with Government agencies at all levels and supported the review and dissemination of findings at workshops.

Finally, I would like to recognise the efforts of the UNICEF Nigeria Child Protection section, headed by Ms Milen Kidane, who supported the consolidation of this important Report. The Child Protection System Strengthening team, led by Ms Rocio Aznar Daban, together with Child Protection Specialist Ms Marialaura Ena, provided technical assistance, monitoring and coordination of the research and related activities. Special recognition of UNICEF Nigeria staff for their specific individual contribution to the finalisation of the Report goes to: Ms Nkiru Maduechesi, Mr Richard Balantine, Mr Denis Onoise, Ms Mofoluke Omoworare, Ms Ladi Alabi, Mr Clement Iornongu, Mr Kelvin Chukwuemeka, Ms Theresa Michael, Ms Sharon Oladiji, Ms Ophilia Karumuna, Ms Moyra Tames and Ms Phydelia Abbas (Child Protection); Mr Enrique Delamónica and Ms Charity Ikewueze (Social Policy); and Mr Oluwajoba Ariyo and Ms Anne Kariuki, respectively from the Finance and HACT teams.

It is my sincere aspiration that the many institutions and individuals, who have collaborated on this key piece of research, will continue to advocate for improved and expanded provision of child protection services for the benefit of all children in Nigeria.

Mohamed Malick Fall,
*Representative, UNICEF Nigeria*

Abuja, Nigeria 19 June 2018

This Study was undertaken by an international team contracted by Mokoro Limited, with the assistance of a national team of consultants, contracted by UNICEF Nigeria. The team would like to thank the Ministry of Women Affairs and Social Development and the Federal Ministry of Budget and National Planning for valuable coordination of and assistance during the Study. Our thanks are also due to the many officials in other Ministries, Departments and Agencies at Federal, State and Local Government Authority level, who have all generously given their time and provided data. We would also like to thank UNICEF's Child Protection team in Nigeria for their support in undertaking the study and producing this report. The study would not have been possible without a hands-on engagement by the UNICEF Country Office and Field Offices in Enugu, Bauchi and Lagos. We would like to especially thank Marialaura Ena, UNICEF Child Protection Specialist in the Abuja team, who was most conscientious in helping the team to follow up on data collection and arranging for the validation of data.

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# List of Acronyms

| | |
|---|---|
| AG | Accountant General |
| AGR | Accountant General Report |
| AONN | Association for Orphaned and Vulnerable Children in Nigeria |
| Cf | Conferatur (compare) |
| CFRN 1999 | Constitution of the Federal Republic of Nigeria 1999 |
| CP | Child Protection |
| CPAN | Child Protection Action Network |
| CRA | Child Rights Act |
| CRL | Child Rights Law |
| CSO | Civil Society Organisation |
| DSVRT | Domestic and Sexual Violence Response Team |
| ECCDE | Early Childhood Care and Development |
| FBCP | Financial Benchmark for Child Protection |
| FCT | Federal Capital Territory |
| FGM/C | Female genital mutilation/circumcision |
| FMoE | Federal Ministry of Education |
| FMOJ | Federal Ministry of Justice |
| FMWASD | Federal Ministry of Women Affairs and Social Development |
| FSSU | Family Social Service Unit |
| GDP | Gross domestic product |
| GFS | Government Finance Statistics |
| GNI | Gross National Income |
| HACT | Harmonised Approach to Cash Transfers |
| HDI | Human Development Index |
| HMB | Health Management Board |
| NHRC | National Human Rights Commission |
| ICT | Information and Communications Technology |
| IDP | Internally Displaced Person |
| ILO | International Labour Organisation |
| INGO | International NGO |
| LASUTH | Lagos State University Teaching Hospital |
| LGA | Local Government Authority |
| MDA | Ministries, Departments and Agencies |

| | |
|---|---|
| MICS | Multiple Index Cluster Survey |
| MOE | Ministry of Education |
| MOH | Ministry of Health |
| MOI | Ministry of Information |
| MOJ | Ministry of Justice |
| MOWA | Ministry of Women Affairs |
| MSD&SW | Ministry of Sustainable Development and Social Welfare |
| MTFF | Medium Term Fiscal Framework |
| NACCRAN | National Council for Child Rights Advocates of Nigeria |
| NAPTIP | National Agency for the Prohibition of Trafficking in Persons |
| NGN | Nigeria Naira |
| NGO | Non-governmental organisation |
| NPOPC | National Population Commission |
| ODA | official development assistance |
| OPD | Office of the Public Defender |
| OVC | orphans and vulnerable children |
| OYSD | The Office of Youth, Sport and Social Development |
| PEFA | Public Expenditure and Financial Accountability (framework) |
| PFM | Public Financial Management |
| PHCB | Primary Health Care Board |
| PPP | Purchasing Power Parity |
| SP | Social Protection |
| STEER Project | Systems Transformed for Empowered Action and Enabling Responses for Vulnerable Children and Families. |
| SUBEB | State Universal Basic Education Board |
| TWG | Technical Working Group |
| UNFPA | United Nations Population Fund |
| UNHCR | United Nations High Commission for Refugees |
| UNICEF | United Nations Children‟s Fund |
| VAC | Violence against Children |
| VANE | Violence, Abuse, Neglect, Exploitation against children |

# Executive Summary

## Introduction

To give a sense of the spending on child protection, the UNICEF Financial Benchmark for Child Protection (FBCP) looks at per child expenditure on services related to a defined list of child protection (CP) harms, and compares that to the per person expenditure by the government. Specifically, the summary core FBCP indicator is CP expenditure by government per child as a percentage of primary government expenditure per capita.

This report presents an estimate of the FBCP in Nigeria and an analysis of the distribution of this expenditure across sectors and types of CP services. The report is presented in two volumes. This summary is of the consolidation of information for the CP consolidated national benchmark, that brings together data collected at Federal and State levels. A summary report of the Federal CP Benchmark and expenditure and of the Benchmarks and expenditure across the four surveyed States can be found in this Volume, in Section 2, together with brief summary of Local Government Authority (LGA) expenditure. Copies of the individual State reports are in Volume II of the study report, which comprises the Annexes.

The Consolidated National Financial Benchmark, reflecting expenditure by Federal and State governments on average in 2014 and 2015 in Nigeria, is estimated at 0.31%. This means that for every NGN 100 spent per person in Nigeria, 31 Kobo, or NGN 0.31, was spent per child on CP services.

The FBCP indicator can be compared over time and across countries as it relates CP expenditure to the size of the child population, thereby taking into account that countries with a higher proportion of children are more likely to have a higher demand for CP services than countries with a lower proportion of children, if all other variables are equal. It also relates CP expenditure per child to overall public expenditure in each country relative to the country's population, thereby taking into account that countries have different levels of overall resources per person, and providing a sense of the relative priority given to CP services. Countries that have a higher expenditure on CP services per child relative to their expenditure per capita will have a higher FBCP indicator benchmark.

The aim of the FBCP study is to provide reliable information on the volume and distribution of public expenditure on CP services of the Federal and State governments of Nigeria,

comparatively over time and within country, but also with other like countries. However, to assess the adequacy and efficacy of spending, the Benchmark needs to be combined with an understanding of the real risks that children are exposed to within Nigeria, the level of need for child protection mechanisms, and the recognition that expenditure on its own does not equal effective CP services.

In Nigeria the data was collected from May 2017 to February 2018 following the UNICEF methodology established in 2014. In order to ensure that only a valid expenditure for the Benchmarks is counted, the methodology uses a matrix of differing types of CP harms and differing types of prevention and response services to vet and classify funded services. The types of harms included are: children not registered at birth; children in labour; children who are neglected or without adequate family care; children subjected to harmful cultural practices; children on the move due to migration, kidnapping and trafficking; children who are sexually exploited commercially or abused (physically, sexually, emotionally); children in contact with the law; children affected by emergencies; and children affected by armed conflict and violence. For the core Benchmark, only public expenditure on these services is counted and the methodology either requires the collection of actual expenditure data, or that budgeted expenditure is adjusted to reflect likely actual expenditure. Public expenditure is deemed to be expenditure by public entities financed by tax revenue, as well as donor-financed expenditure where this expenditure is managed through public budgets.

Besides discussion and analysis of the component elements of this consolidated benchmark, the report includes benchmarks for Cross River, Gombe, Lagos and Plateau States, and information on services and expenditure at Federal level. These States were sampled to extrapolate an estimate of consolidated sub-national expenditure. The extrapolation of consolidated sub-national expenditure used the collected on CP expenditure by the four surveyed States and compared it to their average total expenditure minus debt service cost for 2014 and 2015, to estimate CP expenditure by all other States. This estimation involved a regression of the relationship between CP expenditure and overall primary expenditure in the four States, so that CP expenditure for each of the other States can be predicted based on their primary expenditure.

While the team collected LGA expenditure from seven LGAs to provide Government and UNICEF with an initial understanding of expenditure at this level, this expenditure was not extrapolated and added to the total expenditure. This was because the initial scoping exercise and the data collected from the seven LGAs confirmed that LGA expenditure was unlikely to add up to enough expenditure to materially affect the Benchmark.

Nigeria is the fourth country for which UNICEF has conducted this benchmarking exercise. The other countries are Indonesia (data for 2013 and 2014 was collected in 2015), Côte d'Ivoire (data was collected for 2014 in 2016) and Afghanistan (data was collected for 2014 and 2015 in 2017).

# The Financial Benchmark for Nigeria

Nigeria faces significant political, security, and economic challenges. Fifty-three percent of its population are children.[1] Many are exposed to extreme situations of violence due to ongoing military, political and ethnic conflicts; many suffer abuse due to prevailing social norms and harmful practices and many more suffer exploitation and neglect as a result of prevailing social and economic conditions, an ailing economy, and extreme distortion of wealth distribution. Having a measure, for the first time, of the volume and distribution of public expenditure to prevent and respond to these harms experienced by children will give the Federal and State governments of Nigeria a clearer understanding of the degree to which, and how, the CP services are resourced.

The Consolidated National Benchmark, reflecting expenditure by Federal and State governments on average in 2014 and 2015 in Nigeria, is estimated at 0.31%. This means that for every NGN 100 spent per person in Nigeria, 31 Kobo, or NGN 0.31, was spent per child on CP services. The FBCP exercise estimated total consolidated CP expenditure on average in 2014 and 2015 as NGN 10.1 billion, or 0.16% of consolidated Federal and State expenditure minus debt service costs. This translates into an estimated NGN 109.26 per child spent on CP services on average in these years.

Federal expenditure contributed 25% of the estimated NGN 10.1 billion spent, and State expenditure 75%. This is not surprising as States have significant service delivery responsibilities in key CP expenditure sectors, including social protection, health and education.

Amongst the four countries surveyed to date, Nigeria has the second lowest Benchmark. Only Indonesia, at an estimated 0.14%, has a lower Benchmark. Côte d'Ivoire's Benchmark is 0.66%, which is more than double the Nigeria Benchmark. Afghanistan, with a Benchmark of 8.12%, is an outlier, driven both by large expenditure on cash transfers to families that are earmarked for children (making the CP expenditure per child high) and by relatively low total expenditure per person.

The use of Multi-Indicator Cluster Surveys in all four countries provides a foil against which their Benchmarks can be interpreted. This analysis shows that Nigeria has the highest incidence of CP harms, but the second lowest Benchmark. The results need to be viewed with caution as there are differences in the application of the Surveys across countries as well as in the years for which CP expenditure data were collected and the time between Survey years

[1]Multiple Indicator Cluster Survey 2016-2017 Survey Finding Report. National Bureau of Standards. October 2017
[2]Primary government expenditure is total expenditure minus debt service costs.
[3]The other pilots were undertaken in Indonesia (mid to late 2015), Côte d'Ivoire (in 2016) and Afghanistan (2017). Please see Folscher & Allen.

and the CP data years. Nonetheless, they suggest that overall CP expenditure in Nigeria relative to its child population, overall population and fiscal capacity, is low.

This conclusion is supported by an analysis of Nigeria's expenditure relative to its overall child population. While it has a similar share of child population (56%) to Afghanistan (50%) and Côte d'Ivoire (49%), its comparable spending per child in USD PPP is much lower. While Nigeria spends USD1.27 per child (in PPP terms), Afghanistan spends USD 44.16, Côte d'Ivoire USD 4.18 and Indonesia USD 3.29.

That CP services are not prioritised in Nigeria to the same level as in the other countries surveyed can be explained by the fact that it has relatively low levels of ODA and a relatively high income per capita level. The study found that both these factors are correlated with CP Benchmark levels. This could be explained by states with higher income per capita often financing a broader range of public goods and services than states with lower income per capita. This would mean that their benchmarks would be lower, when the other Benchmark variables are similar. That states with low levels of ODA also appear to have lower Benchmarks may be simply because they also tend to be states with higher income per capita, or also because in states with high levels of ODA, public choices may mirror donor preferences for social expenditure to some extent, and this may result in more CP expenditure than otherwise.
A possible third factor is that the federal structure of the state in Nigeria could make it more difficult to engineer policy coherence. As central CP sectors (health, education, social protection and parts of the public order and safety sector) are all shared competencies between the Federal and State governments, in the absence of formal agreement between Federal and States about which services will be funded from where, some types of harms and risks and some types of services may end up being under-funded, while others may be over-funded.

## Progress towards a CP system in Nigeria: the distribution of CP expenditure

The Benchmark methodology is based on conceptualizing a whole-system approach to CP services. This has two aspects: firstly, as has long been the practice in the CP field, a functioning system will have both prevention and response services financed from across different sectors, and a good balance between these. Secondly, a functioning service will also include efforts to ensure the quality of services being delivered.

In Nigeria the FBCP exercise found that expenditure is indeed spread across the education, social protection, public order and safety, health and general public service sectors. The following services by sector were found to be financed in Nigeria at the Federal level and by the four States surveyed.

Social protection sector, which includes social welfare services, the type of social protection CP service funded in Nigeria (estimated at 32% of consolidated CP expenditure): The Federal Ministry of Women Affairs and Social Development acts as a support and 'parent' agency to State CP ministries, and coordinates services across sectors and States. Furthermore, during the fiscal years surveyed, the Ministry initiated several CP-related campaigns (including on violence against children and for the adoption of a framework for the care of orphans). In the social protection sector States typically finance awareness and advocacy programmes on child protection, the girl child and the Child Rights Act; coordination of child protection services across sectors; and state orphanages and/or the supervision of non-state orphanages. Other services found in some States, are the coverage of primary health care expenditure of children without adequate family care, and medico-social work in hospitals; capacity building for child protection; and expenditure on correctional homes.

Education sector (estimated at 32% of consolidated CP expenditure): At Federal level the education ministry financed education programmes for Al-Majiri and other marginalised children. States typically financed some counselling services in schools, whether these are provided by teachers or by specialised school counsellors. Other services financed include awareness programmes on child protection, school inspections on disciplinary procedures, and referral services to other ministries, such as to the State ministries of justice. In one State (Gombe) the construction of a residential school for street children was financed in the 2014 / 2015 period.

Public order and safety sector (estimated at 24% of consolidated CP expenditure): At the Federal level four major public order and safety services were financed, namely police services, services related to trafficking in children; prison services; and legal services. States typically financed legal aid or public defenders for children in conflict with the law; child-sensitive prosecution of cases; and the referral of cases to other ministries and the mediation/diversion of cases. In one case inspection of prisons for upholding treatment standards for children was financed. Lagos also reported financing a one-stop Child Justice Centre.

Health sector (estimated at 6% of total CP expenditure): States typically financed services for child victims of abuse, violence and neglect. One State (Plateau) also reported financing counselling services for child victims from the health budget, and undertaking complementary services on birth registration. The study could not track down Federal health expenditure on CP services.

General public services sector (estimated at 6% of total CP expenditure): Most general public services for children were financed at the Federal level, including birth registration, immigration services (for children on the move due to migration, kidnapping and trafficking and children in trans-national crime); and awareness raising and complaints response services by the National Human Rights Commission. The National Human Rights Commission also financed inspections of prisons and detention centres. The study found no State CP expenditure in this sector.

In Nigeria 83% of consolidated national expenditure on CP services, was estimated to be for response services to cases of CP harms. Altogether 14% was estimated to be on prevention services and 3% for activities that were classified as having elements of both prevention and response services. At the Federal level a much higher share of Federal CP expenditure was for prevention services than at State level in 2014/2015. Yet, States still financed a higher share of total consolidated national expenditure on prevention services. At both levels the service type most commonly funded was individual family support and access to services, such as financing access to education for street children. Birth registration services, also a prevention service, were funded almost exclusively at the Federal level, as it is an exclusive Federal function.

Response services were also mostly funded at State level. The response services financed most often were police, social, justice and education CP work, case management and treatment services such as alternative care, and psycho-social support services. This includes services provided to children in contact with the law (including both children in conflict with the law and child victims who go through legal processes), counselling services and health services provided to child victims of violence, abuse, and harmful cultural practices, and the provision of alternative care, diversion and detention services.

However, the distribution between expenditure on direct service delivery versus expenditure on the support functions to improve the quality of service delivery shows that more funds could be allocated to the latter. Support functions include expenditure on coordination, legal framework development, standards enforcement and monitoring, evaluation and research linked to the various prevention and response services recorded. Nigeria is estimated to have spent, between the Federal and State governments, only 4% of total CP expenditure on these support functions in 2014/2015. Most of the capacity building financing came from the Federal Government, while most coordination (legal framework development, policy and service coordination) and accountability functions (such as standard enforcement, monitoring and evaluation) occurred at the State level.

In comparison to the other three countries surveyed, as a share of total country CP expenditure, Nigeria spends the least on prevention services, and, with the exception of Afghanistan, the least on the support functions such as policy development, capacity building and monitoring and evaluation.

## Findings for the Federal Government

The Consolidated National Benchmark for Nigeria is estimated based on data collection on CP expenditure by the Federal Government and by the State Governments of Cross River, Gombe, Lagos and Plateau States. Thus the study was able to calculate Benchmarks and conduct an analysis on the distribution of expenditure for each of these Governments.

At the Federal level the CP Benchmark for 2014 and 2015 is 0.15%. This means that for every NGN 100 spent overall per person, the Federal Government spent 15 Kobo per child on CP services. The CP expenditure making up the Benchmark is equal to 0.08% of total Federal Government expenditure on public goods and services, and to NGN 27.89 per child.

The expenditure was heavily concentrated in the public order and safety sector, which spent 67% of Federal Government CP expenditure. This expenditure was largely by the Federal Ministry of Justice on the provision of services to children in detention (comprising 69% of CP expenditure in the sector) and the National Agency for the Prohibition on Trafficking in Persons, on a national database on trafficking, awareness raising and the provision of shelters and counselling (comprising about 29% of CP expenditure in the sector). The remainder of public order and safety CP expenditure at the Federal level was by the Nigerian Prisons Services on correctional homes; the Nigerian Police Force on the development of a framework for child sensitive policing and awareness campaigns; and by the Legal Aid Council on counselling and legal representation for children in contact with the law.

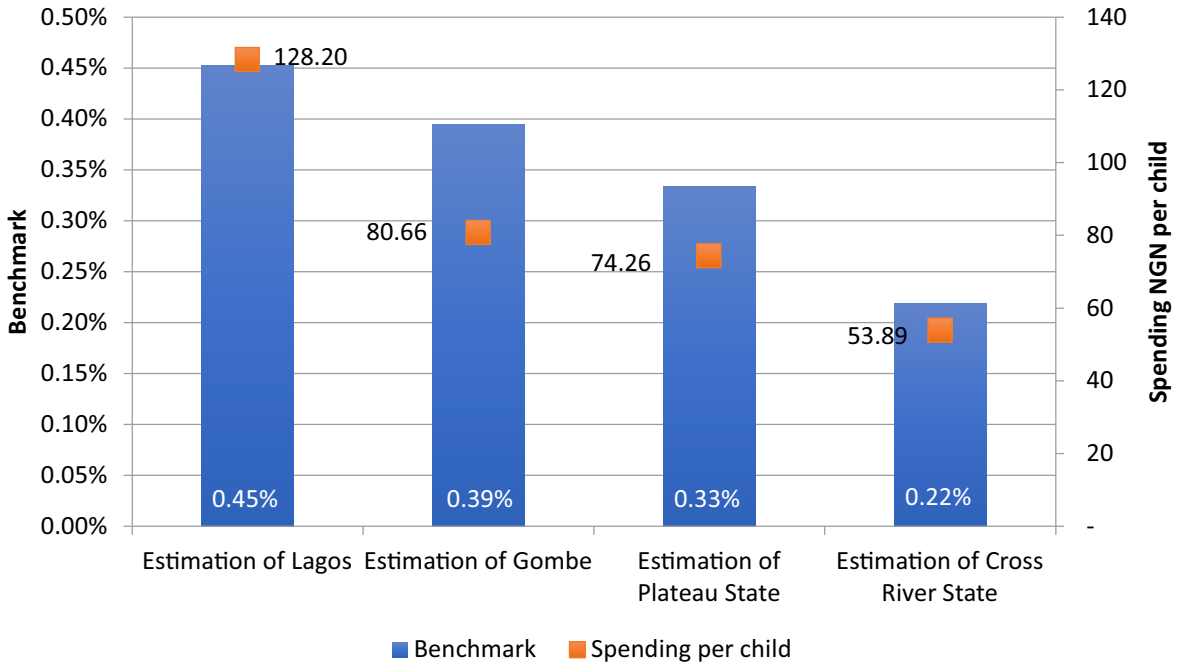
Birth registration services by the National Population Commission; capacity building for staff, screening and investigation of child trafficking at border points and supplies for child detainees by the Immigration Services; and work by the National Human Rights Commission on capacity development, awareness campaigns, monitoring and complaints procedures, all classified as general public services, make up a further 22% of services financed at Federal level. The remainder was services by the Federal Ministry of Education, including on education programmes for vulnerable children and awareness campaigns (8% of Federal CP expenditure), and the Federal Ministry of Women Affairs and Social Development on capacity building, coordination and campaigns for child protection (comprising 3% of Federal CP expenditure).

Because most birth registration services are funded at Federal level and because these services are classifed as prevention, prevention activities overall comprise just over a fifth of total CP expenditure at this level. The Federal Government also used 7% of its total CP expenditure for activities such as capacity building and policy development, which are classified as support functions.

## Findings in the four surveyed States

At State level the FBCP exercise calculated comparative Benchmarks for expenditure on child protection by the four States surveyed. The graph below provides a comparative view of the State Benchmarks (the bars on the graph measured on the left vertical axis) and CP expenditure per child (the dots on the graph measured against the right vertical axis). Lagos State both had the highest Benchmark (spending 45 Kobo per child on CP services for every NGN 100 spent per person overall) and Cross River the lowest Benchmark (spending 22 Kobo per child for every NGN 100 per person). Gombe spent 39 Kobo and Plateau 33 Kobo per child for every NGN 100 spent per person.

**CP Financial Benchmarks and CP expenditure per child for the surveyed States (2014 / 2015)**




*Source: Data collection and calculation by the authors*

The research suggests that there is a indirect correlation between the amounts States routinely spent on child protection, and the incidence of CP harms in the State. Higher routine (meaning recurrent and minor capital expenditure) CP expenditure relative to the child population and overall expenditure per capita, is associated with lower incidence of CP risks. This means that Lagos which had the highest routine expenditure expenditure on child protection, also has the lowest reported incidence of CP harms, while Gombe, which had the highest reported incidence of CP harms, has the lowest routine expenditure on child protection.

The estimated NGN 7.5 billion spent by all States, is equal to 75% of the consolidated Federal and State CP expenditure estimate. How this funding is used therefore matters.

The analysis across States indicates that there is significant variation in the distribution of expenditure between sectors and types of services across States. This can be explained by States having significant autonomy over both which services they deliver and the cost drivers – such as remuneration – of those services. The absence of a standardised child protection model or minimum package of services across States also contributes to this variation.

The research has shown that in some instances individual States prioritise services responding or preventing harms that are more prevalent in the State. For example, Plateau State, which has high percentages of children whose birth is not registered, complements Federal birth registration and services with its own initiatives. All four States financed several services to prevent and respond to abuse of and violence against children.

# Recommendations

The analysis above suggests that across Federal and State Governments, Nigeria could improve CP services firstly by increasing expenditure. At 0.16% of consolidated national expenditure, a small reprioritisation of expenditure from the remainder of the budget at Federal and State levels could significantly increase CP expenditure, because the base is so low. For example, a 0.1% shift in the budget allocation at Federal level would result in 1.3 times additional available expenditure for CP (or NGN 3.4 billion at this level). A similar reprioritisation of expenditure by States would add a further NGN 2.98 billion, or a growth of 0.4 times expenditure at State level. The key point is that a small reprioritisation in total expenditure (of 0.1%) could add significant finances for CP services.

Improve the use of funds: Secondly, the quality of expenditure can be improved by using some of the additional funding, or targeting existing funding better. Key areas of needed additional expenditure and improved targeting are:

- Federal Government Ministries should increase coordination, capacity building and awareness raising expenditure: While the Federal Government is already financing cross-State coordination and capacity building efforts in areas of shared expenditure responsibility with States, through the Federal Ministries of Women Affairs and Social Development and Education, these efforts could be stepped up both to bring clarity on which level is responsible for which services and to raise the awareness of State governments and their stakeholders of the need for services and what their responsibilities are.
- The Federal Ministry of Women Affairs and Social Development has a vital mandate to coordinate CP services across sectors and levels of Government. Its current budget does not include sufficient allocations to fulfill this role, as important as its existing services already are. Increasing its expenditure on capacity development, coordination of CP efforts, and on awareness raising of public officials and the general public on the need for child protection, CP laws and CP approaches will assist significantly in addressing the significant prevalence of Violence against Children and of other CP harms in Nigeria.
- Expenditure by the Nigerian Police Force, whether from within current budgets or through additional allocations, should increase to allow it to expand and harmonise specialised Child Protection units, that can support the Force throughout the country to manage cases related to children in contact with the law as offenders, victims and/or witnesses in criminal and civil proceedings.
- Allocations to the National Population Commission and allocations within its budgets to birth registration services (mainly under the framework of Civil Registration and Vital Statistics – CRVS) should also increase, to enable the Commission to fulfill its mandate on birth registration. Nationally, the 2016-19 MICS found that only 46.8% of children under the age of five is registered. This implies not only that more should be spent on routine birth registration services, but also that money should be spent on awareness

campaigns and efforts to trace and register unregistered children.

- Key ministries such as the Federal Ministry of Health and the Federal Ministry of Education would benefit from specific financial support to establish policies and standards on the prevention and response to violence in their specific settings around the country, specifically with regards to case management and mandatory reporting on child abuse, as well as programmes focused on specific harmful practices such as child marriage and female genital mutilation.
- Key agencies under the public order and safety umbrella, such as the Ministry of Justice, the National Agency for the Prohibition of Trafficking in Persons (NAPTIP), the Nigerian Prisons Services, the Nigeria Immigration Services and the Legal Aid Council would benefit from specific financial support to strengthen and expand their provision of services to children in contact with the law and children on the move due to migration and trafficking. The National Human Rights Commission would benefit from additional and specific financial support to continue playing a monitoring role and conduct human rights audit of several of the relevant institutions on their treatment of child abuse cases.
- Finally, with provision of adequate resources the Ministry of Budget and National Planning could play a coordinating role in reviewing budget submissions from relevant agencies and provide technical assistance when budgets are consolidated and defended.
- State Governments should increase expenditure on prevention services: At State level relatively small amounts of money were spent on the prevention of harm to children. More funding for example for awareness campaigns, the identification of at-risk families and children, child-specific family support services and for reporting and complaint mechanisms can help reduce the incidence of harms and the need for response services.
- State Governments should increase expenditure on support functions: Even within budgets, a small prioritisation of the relevant ministries' CP expenditure to finance more capacity building, better oversight and monitoring, and more coordination has the potential to improve the quality, coverage and targeting of services. For example, more State participation or financing of the CP case management networks that are managed by non-state stakeholders currently could improve the utilisation of existing services and identify demand for new services. Of course, financing more support functions could also be on account of a budget increase to CP services.
- State Governments and the Federal Government must ensure that existing expenditure is adequate and targeted correctly to areas of high CP risk. The Benchmarking exercised indeed showed that current services are for high risk areas. For example, many publicly financed services targeted services for child victims of violence and abuse, a harm that affects a high proportion of children. This however does not mean that all high risk areas are covered; or that the most vulnerable children and enough children are reached in the CP risk areas that are covered. Full answers to questions of coverage and targeting are beyond the scope of this study, which was tasked primarily with tracking down CP expenditure. Even so the study data suggest

that significant gaps exist. The case management information sourced for apportionment purposes, point to a low number of cases of violence and abuse against children being reported despite significant incidence of harm. This is supported by 2014 survey data from a study on violence against children, which found that while over 40% of men and women over 18 years of age experienced violence when they were children, only about 5% reported it and only about 4% received help.

In this regard, the FBCP study has resulted in the following specific recommendations related to the incidence of different types of harm and services by the different sectors:

- Increase expenditure on birth registration: The allocation of resources to the National Population Commission, and within the Commission to ensure birth registration of all children, is inadequate. The Commission reported birth registration expenditure equal to only 0.01% of Federal primary expenditure. This appears to be insufficient for the Commission to fulfil its mandate, particularly in view of relatively low birth registration in Nigeria (the birth of only 46.8% of children below the age of five years is registered according to the 2016-17 Multi-indicator Cluster Survey (MICS)).
- Increase public expenditure in specialised healthcare units that can support CP services at all levels of the sector, and respond to specific cases.
- Increase expenditure on Police specialised unit(s): Financing of police services for children in contact with the law by the Nigerian Police Force should be increased, even if from within existing budgets. Currently the Force manages multiple specialised units across the country that deal with CP cases under various denominations (such as the Gender and Youths Affairs Unit, Family Support Units and others). Financing a specific model unit that can support the Force throughout the country is one way in which the Force can improve its CP service delivery. Additional allocations at State level to deal with CP cases are also needed.
- Increase non-salary public expenditure in the social protection sector: The Benchmark exercise has also shown that there are still limited resources for CP-targeted social welfare services in the social protection sector. While all the States financed social worker salaries, and social workers handled CP cases in their work, there was little evidence of allocations to support specific programmes, activities and services, such as for case management and case coordination. The qualitative evidence gathered, suggests that Nigeria relies on donor funds to cover these costs.
- Increase public expenditure on services to children involved in child labour:: In some States, although the MICS pointed to high prevalence of child labour among children between ages 5-17, no specific services could be identified. There were also no clear services identified at the Federal

level by the Federal ministries and agencies interviewed, although some services may exist outside of this group, e.g. in the Federal Ministry of Labour and Employment. While the study team would not necessarily propose having separate services to address child labour, some/more services are required to address this key area of risk better.

- Increase public expenditure on services to children who are subjected to harmful cultural practices: While the study did identify some public expenditure to raise awareness of childhood marriage and on FMG/C, this was often folded into larger awareness campaigns. Again, qualitative evidence suggests that services in this area are funded mainly by donors.
- Increase public expenditure on services for children who have come to harm due to conflict, forced migration, kidnapping and trafficking. The Nigeria FBCP exercise did identify expenditure on these services. Key is the expenditure of the National Agency for Prohibition of Trafficking in Persons. At State level, however, there appeared to be limited targeting of these potential child victims by line ministries

# Volume I:
# MAIN REPORT

# Section 1: Introduction

This report presents an estimate of the UNICEF Financial Benchmark for Child Protection (FBCP) in Nigeria. It follows a scoping exercise on child protection (CP) services in Nigeria, the collection of public and additional expenditure data against identified CP services, and the refinement and analysis of collected data between April 2017 and January 2018. This report is a response and materialization of the Presidential commitment for increased allocations for the Child Protection sector included in the 2016 National Road Map to End VAC by 2030, issued during the Commemoration of the Presidential year of action and launch of the 2030 End VAC campaign.

To give a sense of the spending on child protection, the UNICEF FBCP looks at per child expenditure on CP and compares that to the per person expenditure by the government. Specifically, the summary core FBCP indicator is CP expenditure by government per child as a percentage of primary government expenditure[2] per capita.

The consolidated national benchmark, reflecting expenditure by Federal and State governments on average in 2014 and 2015 in Nigeria, is estimated at 0.31%. This means that for every NGN 100 spent per person in Nigeria, 31 Kobo, or NGN 0.31, was spent per child on CP services. Besides discussion and analysis of the component elements of this consolidated benchmark (see the Consolidated National Benchmark presentation from page  below), the report includes benchmarks for Cross River, Gombe, Lagos and Plateau States, and information on services and expenditure at Federal level. These States were sampled to derive an estimate of consolidated sub-national expenditure.

Nigeria is the fourth country for which UNICEF has conducted this benchmarking exercise,[3] utilizing the FBCP methodology developed in 2014. As more countries undertake the assessment and as it is repeated in Nigeria, comparisons can be made with other States in Nigeria, for Nigeria on a consolidated level over time, and with similar countries.

[2]Primary government expenditure is total expenditure minus debt service costs.
[3]The other pilots were undertaken in Indonesia (mid to late 2015), Côte d'Ivoire (in 2016) and Afghanistan (2017). Please see Folscher & Allen, 2015, and Minford, Assemien, & Bamba, 2016, and Folscher et al, 2017.

The FBCP indicator can be compared over time and across countries as it relates CP expenditure to the size of the child population, thereby taking into account that countries with a higher proportion of children are more likely to have a higher demand for CP services than countries with a lower proportion of children, if all other variables are equal.[4] It also relates CP expenditure per child to overall public expenditure in each country relative to the country's population, thereby taking into account that countries have different levels of overall resources per person, and providing a sense of the relative priority given to CP services. Countries that have a higher expenditure on CP services per child relative to their expenditure per capita will have a higher FBCP indicator benchmark.

The aim of the FBCP study is to provide reliable information on the volume and distribution of public expenditure on CP services of the Federal and State governments of Nigeria, comparatively over time and within country, but also with other like countries. While the Benchmarking exercise therefore focuses on collecting expenditure financial data for Nigeria, the Benchmark indicator takes into account Nigeria's country context related to its child population and its fiscal capacity so as to interpret the expenditure data relative to other countries.

However, to assess the adequacy and efficacy of spending, the Benchmark needs to be combined with an understanding of the real risks that children are exposed to within Nigeria, the level of need for child protection mechanisms, and the recognition that expenditure on its own does not equal effective CP services.

Nigeria faces significant political, security, and economic challenges. Fifty-three percent of its population are children.[5] Many are exposed to extreme situations of violence due to ongoing military, political and ethnic conflicts; many suffer abuse due to prevailing social norms and harmful practices and many more suffer exploitation and neglect as a result of prevailing social and economic conditions, an ailing economy, and extreme distortion of wealth distribution. Having a measure, for the first time, of the volume and distribution of public expenditure to prevent and respond to these harms experienced by children will give the Federal and State governments of Nigeria a clearer understanding of the degree to which, and how, the CP services laid out in the Child Protection Mapping Studies[6] are resourced. The FBCP exercise, however does not directly collect information on how effectively or efficiently the funding is translated into services for children, given the risks, even if its presentation in this report is framed in juxtaposition to available information on child protection risks in Nigeria.

[4]MWhile there are other factors affecting the demand for CP services, the size of the child population can be measured consistently across countries, and as such it provides a useful proxy indicator of demand.
[5]Multiple Indicator Cluster Survey 2016-2017 Survey Finding Report. Bureau of Statistics. October 2017
[6]In 2015 UNICEF CP Mapping Studies were conducted in three of the FBCP States, with Lagos State Mapping conducted independently of UNICEF.

Information on the risk and occurrence of harm and the amount of resources available needs to be supplemented by information on how well these resources translate into adequate, relevant, effective, and sustainable services. The Benchmark's presentation therefore also includes a discussion of the quality of public financial management (PFM), highlighting factors that at this level may prevent expenditure from translating into effective and efficient services. The FBCP is intended for in-country and cross-country use as both an analysis and an advocacy tool. In a Federal State, such as Nigeria, it provides for inter-state comparisons. Being able to take snapshots of expenditure within any one country over time allows an analysis of changes in resourcing against the development of government policy commitments in response to the needs of children. The data collected provides child protection advocates with robust information to analyse the adequacy of expenditure, and in future, benchmark evolving trends in expenditure. At the same time, benchmarking available resources for CP across countries in similar circumstances will enable CP advocates to engage governments on budget allocations for child protection at the country, regional or global levels.

Additionally, the Nigeria FBCP is a test for the benchmarking methodology and demonstrates how straightforwardly, or otherwise, the methodology can be applied at the country level, particularly in a large, populous federation, such as Nigeria, that is in current transition and facing a demonstrably high level of security challenges. Testing the methodology in these circumstances helped to identify methodological adjustments and provide additional guidance or clarification where required for future countries applying the FBCP methodology.

This Financial Benchmark on Child Protection Report is one of the progressive steps by the Government of Nigeria to ensure that their vulnerable, abused and neglected children receive adequate services. In 2015 Nigeria joined the Global Partnership to End Violence Against Children by 2030 in line with the Sustainable Development Goal 16.2. To achieve this goal, solid evidence is required, and the Government of Nigeria is in the process of conducting a number of CP-focused studies to provide that evidence. The Nigeria Violence Against Children Survey (2014)[7] can be viewed as a baseline on child protection needs and the extent and nature of risks and harms that children in Nigeria face. The (ongoing) UNICEF–supported Investment in Children study, initiated in 2015/16 and rolled out in 2017, aims to analyse the budget allocations for all child services across all States of the Federation. This Financial Benchmark on Child Protection probes these budgets to find the costs dedicated to a narrower field of money dedicated to child protection. The Government of Nigeria and UNICEF launched an additional study in September 2017 to undertake a Costing for Child Protection Services. Put together, this evidence will provide a solid financial and statistical basis to allow the Federal and State governments to better prioritise scarce finances so that the goal of ending violence against children can be achieved by 2030.

[7]The National Survey on Violence Against Children, the National Population Commission, the US Center for Disease Control and UNICEF

Therefore, the successful estimation of a benchmark for Nigeria is an important step in overcoming data barriers to protecting children. While the report highlights difficulties encountered in measuring spending on CP, it demonstrates that a limited set of consistently applied rules can manage the complexities that arise from multi-sector multi-level funding and service delivery arrangements, including any data gaps that may exist. The exercise also demonstrates the policy value of identifying gaps and existing fragmentation of service delivery and funding. Thus, as an assessment of the volume of spending, the benchmark estimation is an essential first step towards examining the quality of spending.
This Report is set out in two volumes. Volume I contains the key information and analysis related to the Consolidated National Benchmark and its estimation. Volume II contains additional information and data in a series of Annexes.*

Volume I is set out as follows (including links to the annexes in Volume II):

- Section 1 Introduction: Section 1 comprises this Introduction.
- Section 2 The CP Financial Benchmark for Nigeria: This Section provides the country-wide context for the Benchmark (Chapter 1) and a summary Benchmark methodology discussion (Chapter 2), before presenting and analysing the Consolidated National Benchmark for Nigeria (Chapter 3). Comparisons with other countries that have completed the FBCP exercise are provided. Chapter 4 provides a set of conclusions on consolidated CP expenditure in Nigeria, and the Consolidated National Benchmark. The Section is linked to four annexes: Annex 1 presents the FBCP matrix of CP Services; Annex 2 provides a more in-depth methodology discussion; Annex 3 is a discussion of the institutional arrangements for budgets and public financial management in Nigeria; and Annex 4 provides data tables for the international comparisons.
- Section 3 Components of the CP Benchmark for Nigeria: This Section presents the Benchmark components and additional information of interest. Chapter 5 provides the Federal Government Benchmark and analysis, and Chapter 6 a comparative analysis of the four States' Benchmarks, linked to Annex 5, which comprises the summary State Reports, and Annex 6, which provides supporting data for selected graphs of the main chapter. Chapter 7 is a summary overview of the Local Government Authority CP expenditure found.

*https://www.unicef.org/nigeria/reports/financial-benchmark-child-protection

# Section 2: The Consolidated Nigeria Financial Benchmark for Child Protection

*This Section of the Report presents the Consolidated National Benchmark for Nigeria. It starts out by discussing the context for the Benchmark and clarifying how the Benchmark is calculated. The Benchmark presentation follows and puts the indicator both in the context of its component parts and relative to other countries. We present a discussion the distribution of CP expenditure relative to prevention and response services, and expenditure on direct service delivery versus support functions next. The final part of Section 2 is a summary set of conclusions on the Nigeria Consolidated National Benchmark and expenditure, followed by cross-cutting recommendations.*

## Chapter 1. The Context for the CP Financial Benchmark in Nigeria

### 1.1 . The Child Protection context in Nigeria

***National demographics and poverty***

With over 180 million inhabitants Nigeria accounts for 47% of West Africa's population and has one of the largest populations of youth in the world. It is a political federation that consists of 36 autonomous states and one territory (the Federal Capital Territory) and is a multi-ethnic and culturally diverse society. With an abundance of natural resources, Nigeria – Africa's biggest oil exporter – also has the largest natural gas reserves on the continent. More than half its population however, lives on less than $1.90 a day.

**Table 1. Economic summary and social indicators for Nigeria**

| | |
|---|---|
| Geographical | Nigeria is on the West Coast of Africa and covers 923,768 sq. km of land[8] |
| Population2014/2015 (all population data from Nigerian National Bureau of Statistics) [9] | 182.2 Million |
| Estimated child population 2014/2015 | 92.9 million |
| Poverty Head Count Ratio at $1.90 a day 2010[10] (PPP 2011) | 53.5 |
| International HDI Profile (2014) | In 2014, with an HDI score of 0.514, Nigeria was 152/ 188 countries, putting the country in the bottom 30% of international HDI ratings[11] |
| Age Profile (2014) | 62.27% of population are under 24 years of age. This study estimates that 50.4% of the population are under 18 years of age[12]. |

### *Economic performance 2014/2015*

Nigeria's economic growth (GDP growth) halved between 2014 and 2015[13] (from 6.3% in 2014 to 2.7% in 2015). This was largely due to the fall in international oil prices in mid-2014. In addition, the country's oil output reduced, shortages of power, fuel, and foreign exchange were experienced, and the value of the Nigerian Naira (NGN) decreased relative to the dollar. This caused a large shortfall in actual government expenditure for 2014, relative to planned expenditure.

### *Political Context*

In 2015, the fifth consecutive national elections marked the first peaceful transfer of power between two political parties in Nigeria's history. However, Nigeria continues to face terrorist attacks in the North-East, an insurgency in the Delta region, and perennial inter-communal violence across the middle belt. At the root of the security challenges are high levels of poverty, joblessness, growing numbers of frustrated youth, and the degradation of natural resources and climate stressors. An immediate challenge for Nigeria is ensuring the welfare of the internally displaced people, host communities, and the population in the North-East.[14]

The three states most directly affected by armed conflict are Borno, Adamawa and Yobe. UNICEF[15] estimates that 8.5 million people require humanitarian assistance, including 1.68 million internally displaced persons, more than half of whom are children. The expenditure by

[8]Embassy of Nigeria, 2017, Nigeria Geographical Information, http://nigerianembassy.nu/geography/, Accessed 18 November 2017
[9]http://nigerianstat.gov.ng/
[10]World Bank 2017, World Development Indicators, wdi.worldbank.org
[11]Human Development Report, 2016, Human Development for Everyone Briefing, Country Briefing Note for countries on the 2016 Human Development Report Nigeria
[12]Please see Annex 2 for the methodoogy used to estimate the number of children 0-17.
[13]World Bank, 2016, Performance and learning review of the country partnership strategy for the federal republic of Nigeria for the period FY14-FY17.
[14]Ibid.
[15]UNICEF, 2017, Nigeria, https://www.unicef.org/appeals/nigeria.html, accessed 18 November 2017

international humanitarian donors, relating to the emergency in the North East as well as in other conflict areas in Nigeria, is not included in this core FBCP. If an extended benchmark were to be calculated for Nigeria, it would take account of this expenditure.

***Risk and Harms experienced by children in Nigeria***

In this sub-section of the report, five indicators are utilised to sketch the context of CP needs in Nigeria. The indicators are drawn from the Multiple Indicator Cluster Survey (MICS) 2016-2017.[16] The indicators highlight the conditions associated with the following risks and harms:

- Children not registered at birth
- Children in labour and other work that is harmful
- Children subjected to harmful cultural practices (such as child marriage and female genital mutilation/circumcision (FGM/C))
- Abused children (physical, sexual, emotional)
- Children without adequate family care

Statistics are provided for Nigeria nationally, the four states represented in this FBCP study as well as the highest and lowest scoring states to provide range. The selected indicators are not intended as a comprehensive list and do not cover all the risks and harms faced by the children of Nigeria. Even so, the indicators provide a sense of the degree to which children's interests and rights in Nigeria need to be protected.

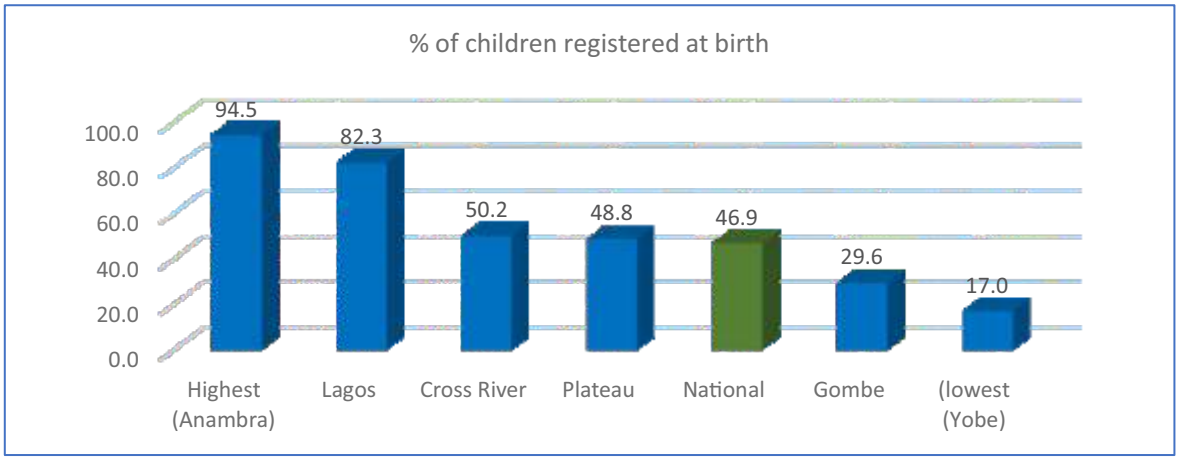
***Children not registered at birth***

More than 50% of children in Nigeria are not registered at birth (see Figure 1 below). This implies that more than half of Nigeria's child population could be exposed to the following risks:

- Not being enrolled in school at the appropriate age;
- Not having access to health care services and immunization;
- Being forced into marriage before they are legally eligible, without proof of age;
- Not being given special protection when in conflict with the law, and not treated (legally and practically) as adults:
- Not being given adequate health care;
- Not securing the right to nationality, at the time of birth or at a later stage;
- Not having the right to a passport;
- Not being identified if they are trafficked, and not being eventually repatriated and reunited with family members;
- Not having the right to vote;
- Difficulty opening a bank account or finding employment; and
- Not having access to the enforcement of laws relating to the minimum age of employment, facilitating efforts to prevent exploitative child labour.[17]

[16]National Bureau of Statistics, Multiple Indicator Cluster Survey 2016-2017 Survey Finding Report, October 2017. This report utilises the data from this Survey as it is the closest in years to the expenditure data collected.
[17]UNICEF, 2007, Information Sheet, Birth Registration, UNICEF Nigeria, July 2007

**Figure 1. Children registered at birth**




*Source: National Bureau of Statistics 2017*

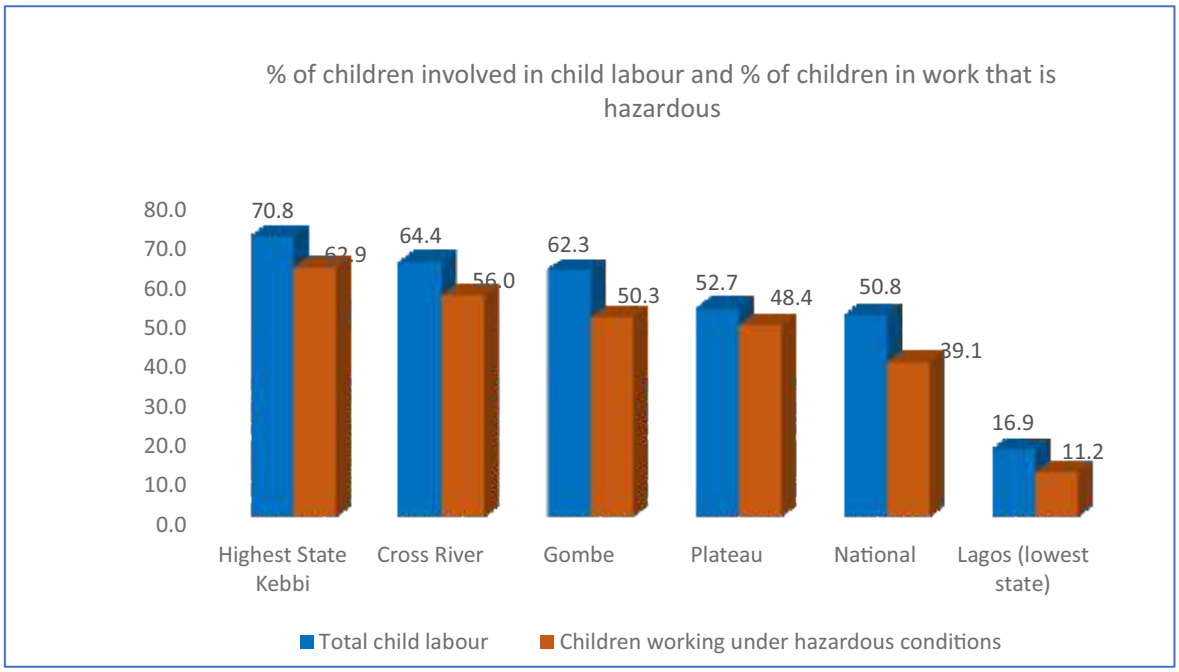
Lagos State has the highest percentage of birth registration (82.3%) for the States included in the FBCP Study. Lagos birth registration is considerably higher than the national average (46.9%). Amongst FBCP States, Gombe has the lowest percentage of birth registration (29.6%) which means that 70% of children in Gombe are not registered at birth.

***Child labour and harmful/hazardous work***

A child is considered to be involved in child labour if during the week preceding the survey, he/she performed at least one hour of economic work or more than 28 hours of domestic work per week for ages 5-11, more than 14 hours of economic work or 28 hours of domestic work per week for ages 12-14, and more than 43 hours of economic work or household work for ages 15-17.[18] Fifty percent of Nigerian children aged 5-17 years were involved in child labour and 40% worked under hazardous conditions (see Figure 2 below).

[18]See National Bureau of Statistics, 2017, Table CP2 and CP3 for hour limits per age group.

**Figure 2. Child labour and other work that is harmful**



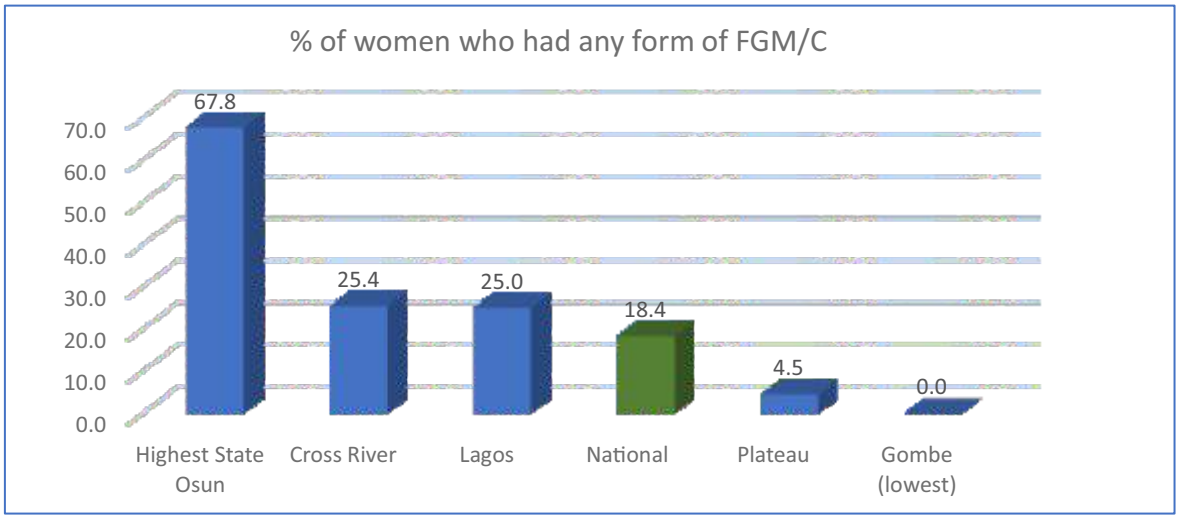

*Source: National Bureau of Statistics 2017*

Cross River has the highest rate of total child labour of the four FBCP states (64.4%), followed closely by Gombe (62.3%) while Lagos has the lowest rate at 16.9%.

***Children subjected to harmful cultural practices***

The MICS Survey provides data on children subjected to female genital mutilation/ circumcision (FGM/C), and child marriage. Eighteen percent of Nigerian women aged 15-49 years have been subjected to some form of FGM. Figure 3 shows that the rate for Cross River and Lagos is higher than the national average at approximately 25%. Plateau at 4.5% is equal to less than a quarter of the national rate. Gombe's FMG rate is close to zero.

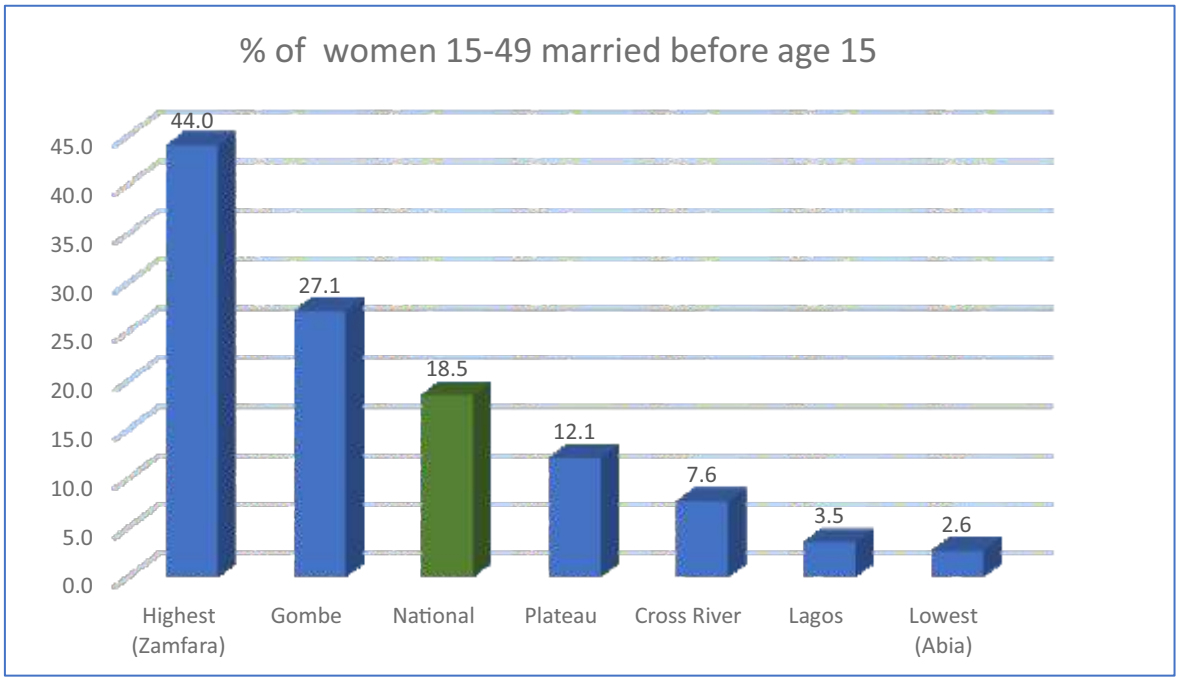
**Figure 3. Children subjected to harmful cultural practices (such as child marriage, FGM/C, and gender discrimination)**




*Source: National Bureau of Statistics 2017*

Almost 19% of Nigerian children marry before the age of 15. The MICS 2016-2017 Survey recorded that 27.1% of women age 15-49 years in Gombe were married before age 15, which is above the national average of 18.5%. The other three States surveyed for the FBCP exercise, recorded lower percentages, with Lagos at 3.5%, Cross River at 7.6% and Plateau at 12.1%.

**Figure 4. Childhood marriage**

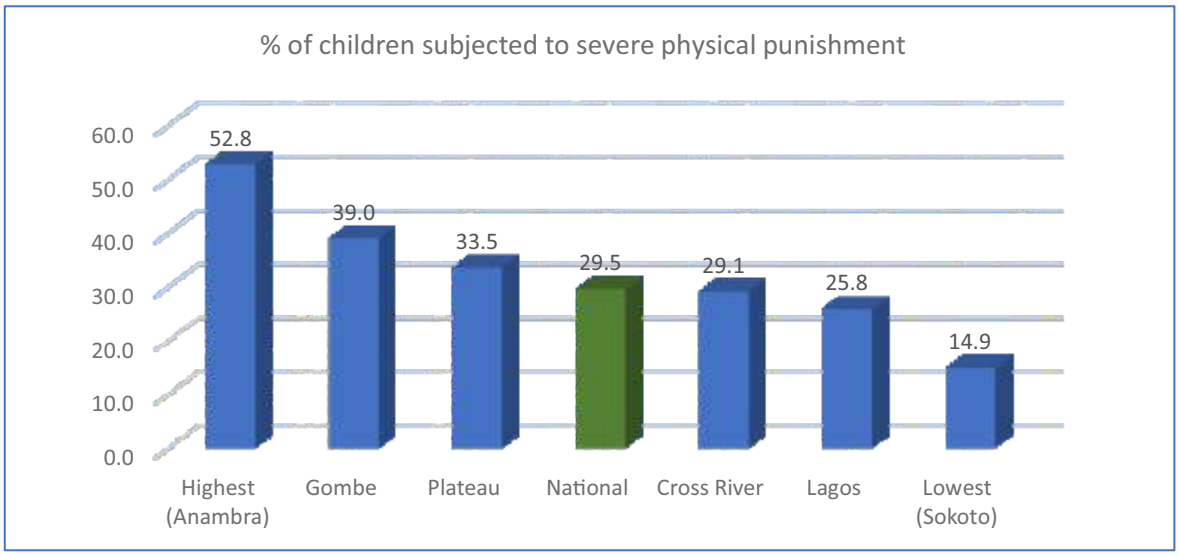



*Source: National Bureau of Statistics 2017*

### *Abused children*

Thirty percent of Nigerian children were severely punished during the month preceding the MICS 2016-2017 Survey. The highest rate of severe physical punishment[19] for the four FBCP states was found in Gombe (39%), followed by Plateau (33%); Cross River (29%) and Lagos (26%). Both Gombe and Plateau were above the national average.

**Figure 5. Abused children (physical, sexual, emotional)**




*Source: National Bureau of Statistics 2017*

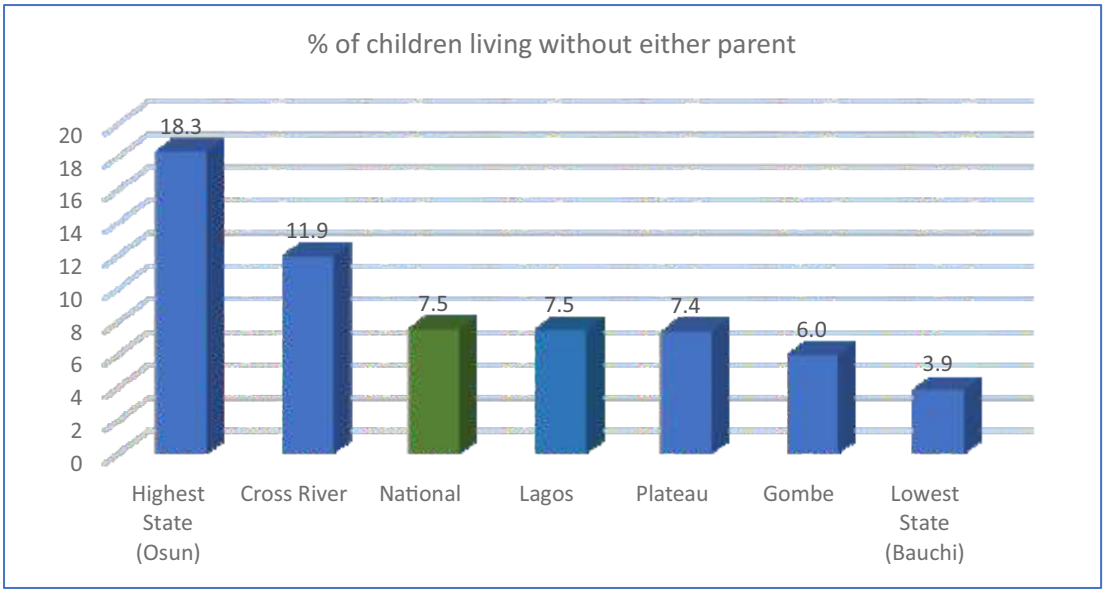
Earlier studies also point to a high rate of violence against children. The Nigeria Violence Against Children Survey (2014)[20] conducted by the National Population Commission in collaboration with UNICEF and the United States Centre for Disease Control, shows that six out of ten children in the country are subjected to one or more forms of physical, sexual or emotional violence before they reach age 18. More than 70% of this group experience repeated violence. One out of two suffer physical violence, such as punching, kicking, whipping, burning, choking, trying to drown, threatening or hitting with a weapon. One in four girls and one in ten boys experience sexual violence and one in five boys and one in six girls suffer emotional violence. Mostly, the perpetrators are someone the child knows, and the violence often takes place in their homes, in a neighbour's home, at school, or travelling to and from school: places where a child should be safe. The vast majority of children never speak out, silenced by fear, shame, stigma and a lack of knowledge of where to seek help. Fewer than 5% of children who are victims of violence ever get the help that they need to recover.

[19]Severe physical punishment includes hitting a child on the face, head or ears, or hitting the child hard or repeatedly, according to the MICS Survey definitions.
[20]National Population Commission, UNICEF and the US Centre for Disease Control, 2014, The National Survey on Violence Against Children.

### *Children without adequate family care*

The percentage of children living with neither biological parent is a proxy measure for "children without adequate family care", one of the harm categories of the FBCP matrix. Altogether 7.5% of Nigerian children do not live with either parent. Lagos and Plateau are close to the national average, with Cross River considerably higher (11.9%).

**Figure 6. Children without adequate family care**




*Source: National Bureau of Statistics 2017*

### *Other risks*

UNICEF[21] reports further that the trafficking of children for the purpose of domestic service, prostitution and other forms of exploitative labour is a widespread phenomenon in Nigeria. Children and women are recruited with promises of well-paid jobs in urban centres within the country or abroad, realising too late that they have been lured into a debt bond. Violence, coercion and deception are used to take victims away from their families. Nigeria is a source, transit and destination country for trafficked women and children.

There is, as yet, no reliable estimate of the number of children trafficked internally and externally, primarily because of the clandestine nature of the phenomenon. The causes of children and women trafficking are numerous. They include poverty, desperation to escape violence, corruption, unemployment, illiteracy and ignorance, as well as inadequate government mechanisms to combat trafficking and catch and punish traffickers.

[21]https://www.unicef.org/nigeria/children_1939.html

## 1.2. Institutional arrangements for financing CP services

In order to interpret how well the Federal and State governments respond to these risks, we next examine in summary what the responsibilities of levels of government are in sectors that contain CP services, what the sources of revenue are that they draw on to finance their service offering, and what the state of budget and public financial management is, to provide a lens through which to view the likely consistency of expenditures, and the efficiency and effectiveness with which expenditures that occur will be translated into services for children.

***Which level of government is responsible for providing CP services, with what revenue sources?***

Nigeria is a Federation and as such, its public finances are managed through a complex set of revenue sharing and expenditure assignment arrangements. These arrangements underlie the responsibilities and actual expenditure of the Federal Government, the States and the Local Government Authorities (LGAs) in Nigeria. This sub-section briefly discusses this context. A more complete discussion is provided in Annex 3.

The expenditure assignment in the relevant sectors for CP is largely shared by Federal and State governments. Sectors for which the levels share expenditure responsibilities are the judiciary, social welfare, health and education. Only police services, and population and citizen services such as birth registration and immigration, are an exclusive national competency. The information on the financing of services collected shows that actual delivery largely tracks this constitutional allocation of responsibilities.

States generally have relatively low levels of own source revenue and rely on transfers from the Federal government to finance their constitutional responsibilities. Many commentators have noted that the mismatch between expenditure and revenue assignments, and variability and lack of transparency on transfers may affect the degree to which States can deliver services consistently.[22]

In order to avoid double counting, the study also had to take care to ensure that expenditures included at the Federal level are not transfers to the State or LGA level in the form of conditional grants, agency payments or any other type of contractual arrangement to deliver services. It would appear that the bulk of transfers in Nigeria is in the form of block transfers from various revenue sources rather than conditional grants. Block transfers are unconditional, which means that these transfers are without earmarking and the allocation to different goods and

[22]See for example Lewis, P. 2011, Nigeria: assessing risks to stability, Centre for Strategic International Studies, Washington; J Alm and J Boex, 2002 An Overview of Intergovernmental Fiscal Relations and Subnational Public Finance in Nigeria, International Studies Programme Working Paper 02-1, Andrew Young School of Policy Studies, Georgia State University.

services occurs at State or LGA level. The FBCP study did not find any conditional grants or agency payments for child protection. Any financing for child protection at the State level was from the block grants or internally generated revenue, and this information was therefore collected at the State level without risk of double counting.

***How well do governments in Nigeria manage their resources?***

This sub-section offers observations on the reliability with which amounts allocated to CP services are likely to be translated into cash inputs to the ministries, departments and agencies (MDAs) to which they are allocated and then into services which benefit the public. In the absence of recent Public Expenditure and Financial Management Assessments (PEFA) for Nigeria, we use summary assessments from the UN's review of the Federal and States' public financial management systems[23] as part of its fiduciary assessments for use of country systems to identify central issues. Annex 3 provides a more detailed discussion.

A first issue is that there are often wide disparities in Nigeria between allocated budgets and budgets as spent. It is for this reason that the study preferred to collect actual expenditure data rather than budget data. Systemic reasons for this variance include late approvals of budgets, which make it difficult for MDAs to reach high execution rates; weak cash flow management, which means MDAs often get less than their allocated amounts; and in-year cash budgeting when arising priorities absorb available funds. In 2014 actual expenditure showed particularly large deviations from budget at both Federal and State level on account of the drop in the oil price and much lower revenues from oil for the Nigerian State. The unpredictability of financing also means that even if services are funded in one year, they may not receive consistent financing over many years.

A second issue is that even when funds are transferred, weaknesses in internal controls and accounting systems and capacity mean that the public accounts, particularly at State level, may not be a reliable reflection of how money was actually spent. Shortfalls in audit capacity and practices, and a large audit backlog, mean that the assurance usually provided by public audits is not in place.

A third issue is that procurement systems and practices, despite recent reforms to the legal framework, are considered weak. One implication of this is that the efficiencies that may be gained from more competitively priced contracts are less likely to occur. This means that even if expenditure occurred for services, the reach of the expenditure in terms of coverage of children or depth of service provision might be less than could be expected with a fully functional procurement system or might be of lower quality. In interpreting the Benchmark, these issues should be kept in mind.

[23]United Nations, 2014, Nigeria: HACT Macro Assessment. Review of Nigeria Public Financial Management System. October 2014.

A fourth issue raised by respondents during data collection is that Federal level public servant salary scales have not been adjusted since 2011. This means salaries have been eroded by inflation, and there is growing pressure for an upward adjustment. This does not directly affect the Benchmark as calculated as it does not yet compare expenditure within Nigeria over time. Any interpretation of CP expenditure growth in future however, may have to take salary adjustments into account, as salaries may have increased without commensurate increases in the productivity and motivation of public servants involved in child protection, which are needed to equate to better or more services.

# Chapter 2. The CP Financial Benchmarking Methodology

The Financial Benchmark for Child Protection presented below is a measure of the extent of the country's response (direct state actions and facilitation of others to act) to CP risks and needs. It is intended to provide a comparable measurement of public expenditure on CP within countries and across countries over time. The core Benchmark includes public expenditure only. In some countries an additional extended Benchmark is calculated that includes donor expenditure. Key to the core Benchmark methodology is a common demarcation of what is considered CP and what is considered public expenditure. This Chapter summarises the Benchmark methodology to help readers understand what the Benchmark means. It is linked to Annex 2, which presents the methodology in more detail.

## 2.1. Defining Child Protection

The focus of the Benchmark is on CP as defined by UNICEF as: "the prevention of and response to violence, abuse, exploitation and neglect of children". The study uses a matrix to identify services that must be included. The matrix (provided in Annex 1) uses a list of risks/types of harm that are seen by UNICEF as global priorities along with common types of prevention and response services provided. The types of harms included are: children not registered at birth; children involved in labour; children who are neglected or without adequate family care; children subjected to harmful cultural practices; children on the move due to migration, kidnapping and trafficking; children who are sexually exploited commercially or abused (physically, sexually, emotionally); children in contact with the law; children affected by civil emergencies; and children affected by armed conflict and violence.

The common types of services range from prevention services such as birth registration, advocacy and reporting / complaints mechanisms, to response services such as alternative care, counselling services and social reintegration services.

In addition, for instances where services are identified as potential CP expenditures but do not clearly fit in any column of the services matrix, the rule was applied that the expenditure has to be made deliberately and specifically to prevent and respond to CP concerns, with these concerns demarcated by the types of harm identified.

## 2.2. Demarcating and identifying public expenditure

Public expenditure means all actual expenditure financed by the government's own revenue (e.g. taxes, fees, levies and charges) and all expenditure on services delivered by state institutions, even if they were financed by donor grants or loans as long as these are managed through the budget as an indication of the State being the budget holder / controller of the expenditure.

All CP service efforts include both the actual delivery functions for the service (e.g. the provision of care facilities) and expenditures on functions that enable and strengthen these services (called support functions in the report, e.g. the development of policy and legal frameworks for CP services, or the coordination, monitoring and evaluation of these services).
For the Benchmark, information on nominal expenditure over two to three years is collected from budget reports and averaged. Given that CP service costs are rarely demarcated clearly in public budgets, the Benchmark methodology includes rules and guidance for identifying and apportioning expenditures within the categories used by countries to demarcate and classify budget allocations. The Benchmark methodology favours the use of actual expenditure information.

## 2.3. Assessing and consolidating sub-national expenditure

The FBCP exercise covers all government expenditure, notwithstanding which level of government is financing the services. For sub-national expenditure the methodology provides a purposive sampling methodology to select a representative sample of subnational governments to survey, and also allows the exclusion of a layer of government if CP expenditure at this level is likely to be less than 10% of consolidated CP expenditure for all levels of government. The Benchmark calculation methodology then uses information collected on sub-national governments' public expenditure overall to extrapolate an estimate for all sub-national governments based on the data collected for the sample governments. This methodology has been applied in Nigeria, but with some deviations as is discussed below.

## 2.4. Application of Benchmark Methodology in Nigeria

For Nigeria, five component Benchmarks were calculated towards the Consolidated National Benchmark, namely a Benchmark for the Federal Government and State Benchmarks for the sample States: Gombe, Plateau, Lagos and Cross River.

While the Benchmarking methodology is standardised globally, it does require a number of country decisions to be taken. In the case of Nigeria, the following parameters were used to define the FBCP:

- The data collection years were for the fiscal years 2014 and 2015. Nigeria uses a January-December fiscal year;
- Audited Financial Reports were the primary data source. Budget outturn data was used if these were not available;
- Only the core Benchmark was estimated, as Nigeria was not deemed to require an extended Benchmark (including all expenditure by CP donors);
- Cross River, Gombe, Lagos and Plateau States were selected (out of 36 States) as they form part of the Child Protection Systems Strengthening Programme of UNICEF and the Federal Ministry of Women Affairs and Social Development. This selection represents a deviation from the Benchmark methodology;
- Local governments were excluded from the Benchmark calculation, based on their limited responsibilities for CP services and the difficulty of systematic data collection on CP expenditure, as well as on primary expenditure by LGA.

However, the exercise included collecting data from a few local governments across the four sample States, to provide first insights to UNICEF and its Government counterparts on expenditure at this level for future exercises. The seven local governments included in the FBCP were selected based on their participation in the pilot UNICEF's Child Protection System Strengthening Programme.

Data were collected between June and December 2017 by a team of four national consultants, supported by UNICEF Country Office and Field Offices staff, the international lead consultant and the global team leader for the study. Data collection rounds included first identifying services, then collecting financial data on the services, and then validating the data and its analysis with respondents.

## 2.5. Main limitations of the FBCP study in Nigeria

**Expenditure Estimates:** Due to the aggregate nature of expenditure accounts and limited non-financial quantitative data, the CP expenditure is based largely on estimates by officials in charge of the time or money spent on the services and activities identified. These estimates were, however, subjected to a number of checks.

**Status of Budget Data:** During the inception phase the decision was made that audited financial statements compiled by the Federal and State Accountants General (AG) would be the primary source of financial data for the FBCP study. This was only possible in four out of the ten data sets as the AG Report was either unavailable or contained only aggregated expenditure information. Where budgeted data was collected, this was adjusted so that it aligned with available actual expenditure information.

**Challenges in collecting data:** The research team experienced typical challenges in conducting research on public finance. Government budgets and financial records are intended to be public documents but are often difficult to access and difficult to interpret. In addition, the finance and accounting staff have access to detailed financial records but are not always aware of the intended purpose of a particular expenditure, whereas programme staff may not have access to the details of financial transactions but are aware of what the expenditure is hoped to achieve. In addition to these generic research issues, particular challenges were experienced in collecting data in Cross River State, which experienced a major computer crash in 2014 and lost data.

**Estimating the child population:** For Nigeria the number of children under eighteen was estimated as the team could not source state-level age group statistics, despite numerous attempts. Two estimations were made, namely estimating the number of children 0-17 from national data for children 0-19, and estimating the number of children in this group at State level, based on the national estimate. This assumes that the age distribution of the population is the same for all States in Nigeria, which is unlikely. It means therefore that the child populations for some States are over- and for other States underestimated.

**Sampling States:** As stated above, the sample of States was selected because they were already part of joint UNICEF/Federal Ministry of Women Affairs and Social Development programme; income levels, poverty levels or geographic spread were not taken into account to purposively select a representative sample of sub-national locations, even if the variation in these States do represent some of the variation present across States in Nigeria overall. As a result, the Benchmark estimation of expenditure by all States may not be reliable.

**Local Government Authority expenditure on CP:** The reasons for not including local level expenditure in the Consolidated National Benchmark are discussed above. However, since the scan of local governments did find some expenditure at this level, it needs to be noted that if it were possible to extrapolate this to derive an estimate for all local government expenditures, the Benchmark would be different.

# Chapter 3. The Nigeria Consolidated National CP Financial Benchmark

## 3.1. Summary of Consolidated National CP Financial Benchmark

**Consolidated National Benchmark Estimate for 2014 and 2015: 0.31%**
This means that in 2014 and 2015 for every NGN 100 spent per person by the Federal Government and all State Governments, 31 Kobo (or NGN 0.31) were spent per child on child protection.

**Percent of Primary Consolidated National Government Expenditure: 0.16%**
On average in 2014 and 2015, the Federal Government and all State Governments in combination are estimated to have spent NGN 109.72 per child on CP services. This takes up 0.16% of the average primary expenditure[24] of the Federal and State Governments (total expenditure minus debt service costs) for those years.

**Table 2. Consolidated National Benchmark Estimate – 2014 and 2015**

| | Calculation guide | Estimation of Consolidated Country Benchmark |
|---|---|---|
| Primary expenditure (NGN) | A | 6 424 655 000 000 |
| Primary expenditure per capita (NGN) | B | 34 850 |
| Estimated CP Expenditure (NGN) | C | 10 151 436 818 |
| Children (0 - 17) | D | 92 913 978 |
| Expenditure on Child Protection per child (NGN) | F=C/D | 109.26 |
| TOTAL ESTIMATED BENCHMARK 2014/2015 | F as % of B | 0.31% |
| As a percentage of expenditure on public goods and services | C as % of A | 0.16% |

## 3.2. Consolidated National CP Financial Benchmark component parts

The Consolidated National Benchmark is an estimation of expenditure, as it combines the calculated Federal Benchmark with an estimated Benchmark for expenditure by all States. This estimate was prepared by regressing the calculated CP expenditure for the four States in relation to their primary expenditure. The resulting coefficient (or factor expressing the

[24]Primary expenditure for State Governments was sourced from the Reserve Bank of Nigeria Annual Reports. See Reserve Bank of Nigeria 2015 & 2016, Annual Report.

statistically determined relationship between CP expenditure and primary expenditure for these four States) was then applied to primary expenditure for each of the other States.[25] This assumes that all States spend according to the pattern observed for the four States. As this may not be the case, the Benchmark reported above should be treated as an estimate indicating roughly what expenditure might be, rather than an accurate reflection of expenditure.

If on average the remaining 33 States in Nigeria follow the CP expenditure pattern of the four States surveyed, about 75% of CP expenditure per child is by States. More precisely on average in 2014/2015:

- Federal CP expenditure as calculated contributed 25% to the NGN 10.15 billion estimated consolidated expenditure. The Federal Government spent NGN 27.89 per child nationally on child protection on average in 2014 and 2015.
- The estimated expenditure for all States combined, contributed 75% of the NGN 10.15 billion. State governments are estimated to have added NGN 81.37 per child to Federal Government CP expenditure.

This means that the resulting Consolidated National Benchmark is largely based on expenditure at State level, if assumptions about the expenditure pattern of the four States are applicable to all States, and on the comprehensiveness and accuracy of data collected, are correct. This relationship is expressed in the table below.

**Table 3. Components of Consolidated National Benchmark for Federal and State Expenditure 2014/2015**

| | Calculation guide | Federal Benchmark | Estimate of Consolidated National Benchmark for State Expenditure | Estimate of Consolidated National Benchmark for Federal and State Expenditure |
|---|---|---|---|---|
| Primary expenditure (NGN) | A | 3 444 255 000 000 | 2 980 400 000 000 | 6 424 655 000 000 |
| Primary expenditure per capita (NGN) | B | 18 682.98 | 16 166.85 | 34 849.83 |
| Estimated CP Expenditure (NGN) | C | 2 591 265 647 | 7 560 171 171 | 10 151 436 818 |
| Children (0 - 17) | D | 92 913 978 | 92 913 978 | 92 913 978 |
| Expenditure on CP per child (NGN) | F=C/D | 27.89 | 81.37 | 109.26 |
| **TOTAL ESTIMATED BENCHMARK 2014/2015** | F as % of B | **0.15%** | **0.50%** | **0.31%** |
| As a percentage of expenditure on public goods and services | C as % of A | 0.08% | 0.25% | 0.16% |

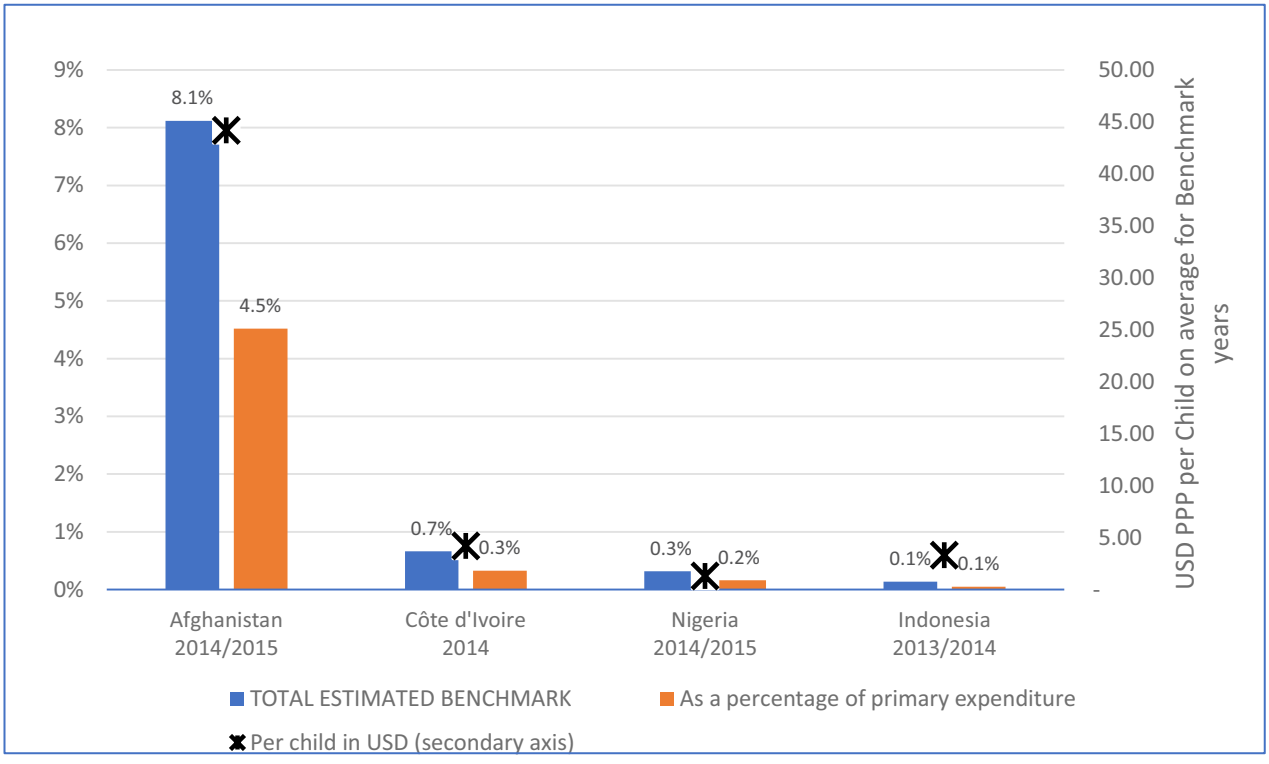
[25]The relationship was found to be statistically significant, with a regression P value of 0.006.

To give a sense of the possible range of the Benchmark, the team also calculated what the Benchmark would be if all States spent according to the lowest and the highest CP expenditure to primary expenditure ratios amongst the four States for which data was collected. This shows that if all States spent only 0.11% of their primary expenditure on CP (the case of Cross River State), the Benchmark would be 0.22 and CP expenditure per child NGN 75.84. If all States spent up to 0.23% of their expenditure on child protection (the case of Lagos State), the Benchmark would be 0.33% and CP expenditure per child NGN 113.52.

## 3.3. The Nigeria FBCP in an international perspective

The results from the four countries surveyed to date suggest that different countries have very different levels of CP expenditure relative to their child population and fiscal capacity. While Nigeria's Consolidated National Benchmark is the second lowest in the group, it spends the least per child in USD (PPP Current)[26] as is shown in Figure 7 below. A comparison table on the calculations of the Benchmarks is provided in Annex 4.

**Figure 7. International Comparison of Benchmark and related statistics**




*Source: Benchmark calculations and Folscher et al 2015, Minford et al 2016, Folscher et al 2017.*

[26]The local currency units used for the Benchmark data collection was converted to USD PPP using the average of the World Development Indicators Purchasing Power Parity (PPP) conversion factors for GDP for the years for which the data were collected. USD PPP is used rather than official exchange rates as PPP rates provide a standard measure allowing comparison of real levels of expenditure between countries.

The Benchmark measure takes into account fiscal capacity (by measuring CP relative to public expenditure per capita), and the degree of reprioritisation given this fiscal capacity. If country A spends relatively more on CP per child than country B, and both have the same level of public expenditure per capita, country A will have a higher Benchmark[27]. Similarly, if country A spends the same level of CP per child as country B but has lower fiscal capacity (public expenditure per capita), it will also have a higher Benchmark.

The cross-country findings presented in Figure 7 is therefore interesting in two ways: firstly, one would expect that as public expenditure capacity increases, more would be spent on CP, even if the relative need is the same. If this was the case, then there would be relatively small differences between the Benchmark for different countries. However, the result from the four countries to date is starting to suggest that this is not the case. As public expenditure capacity increases, the share of expenditure on CP declines.

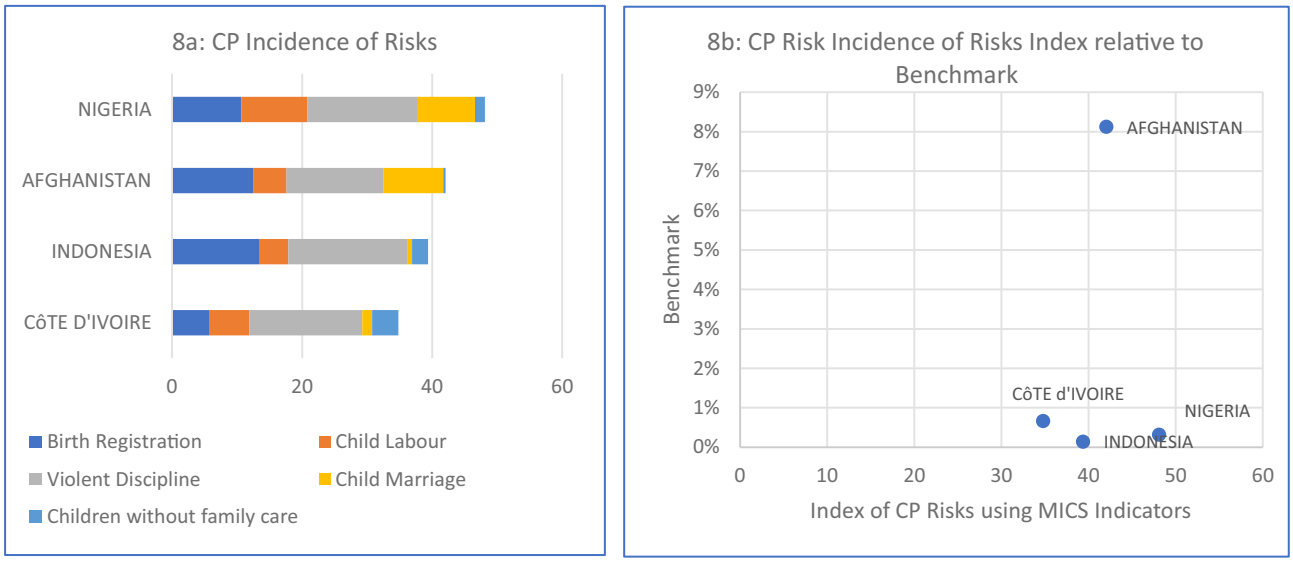
This is starting to suggest that other factors may influence the level of CP expenditure. Besides country preferences / policies on CP services, one factor may be relative exposure of children to risks. In other words, even if country A has the same child population size relative to the total population as country B, its children may be exposed to far more risks than country B and therefore we may expect higher expenditure per child.

The MICS survey for which we reported the performance between States and for Nigeria as a whole in sub-section 1.1 above is undertaken across countries using the same methodology, including in the four countries included to date in the FBCP exercise. In order to get a sense of Nigeria's expenditure relative to that of the other three countries taking into account the degree to which children's interests need to be protected, we constructed a CP harms incidence index. The intent of the index is to give some comparable sense of the need for CP services in each of the countries by aggregating data on the incidence of harms measured in the same way across countries.[28] The index therefore uses four CP MICS measures that were surveyed across all four countries, although in different years and in years that differ from the

[27]The Afghanistan benchmark requires clarification in this regard. Tax revenue in Afghanistan was still very low in the Benchmark data years and the contribution of donors to Afghanistan's public expenditure still significant. Although the data collection team in Afghanistan did not have precise numbers to make the distinctions, as a lot of donor funding is through mechanisms such as pooled funds and use of country systems and not distinguished on the expenditure side of the budget, it is likely that some of the CP expenditure listed is donor financed. It was counted as part of the core Benchmark however, as it was fully reflected on budget and managed by the State.

[28]Please see Annex 4 for details on the CP Risk Index calculation. The five MICS indicators used were weighted equally. The index is intended to provide some indication across the four countries of what the relative need for child protection is, in order to provide more context for interpreting differences in the Benchmarks. It should be noted that the Index weights the five risks equally: an argument can be made that they should be weighted differently, based on any number of criteria including the number of children affected, the likely relative expenditure required to prevent or respond per child affected, or the likely impact on the well-being of the child. In the absence of consensus on or data for criteria to rank, the team elected to weight the harms equally, as a simple aggregated presentation of likely need.

**Figure 8. Four Benchmark countries' CP Harms Incidence and Benchmarks**




*Source: Benchmark calculation, UNICEF 2017c,[30] Folscher et al 2015, Minford et al 2016 and Folscher et al 2017*

This index was then compared to the Benchmark results for the four countries (Figure 8b). If relative CP risks were a reliable predictor of CP expenditure, one would expect the country with the highest risk to have the highest Benchmark and vice versa. None of the countries surveyed for the FBCP, however, keeps to this pattern. Nigeria, with the highest exposure to risk, has the lowest Benchmark, while the highest Benchmark belongs to Afghanistan, which has the second highest estimate of exposure to CP risks. If Indonesia's risks are indeed lower for the whole country than for the one province for which comparable MICS survey data is available, it would make sense that it has the lowest Benchmark.

We investigated two more factors as possible predictors of CP risks: (i) aid dependence, and (ii) country income levels. Both of these are at very different levels across the four countries and appear to be better predictors of the FBCP for these four cases. Afghanistan, for example, is the only low-income country in the group, and has a very high level of aid dependence.[31] It has also experienced several decades of war, conflict and insurgency. Nigeria, Indonesia and Côte d'Ivoire were all lower middle-income countries at the time of data collection, but with very

[29]Two notes of caution, however, on using the MICS data: (i) the surveys for Afghanistan, Côte d'Ivoire and Nigeria were undertaken in different years than the FBCP exercise, and (ii) the survey in Indonesia was undertaken in one state only and in a different year. It is likely that the overall risk exposure in Indonesia is lower, as the survey was undertaken in Papua in 2011, and the results on shared indicators are much higher than for an earlier full country survey in 2000.

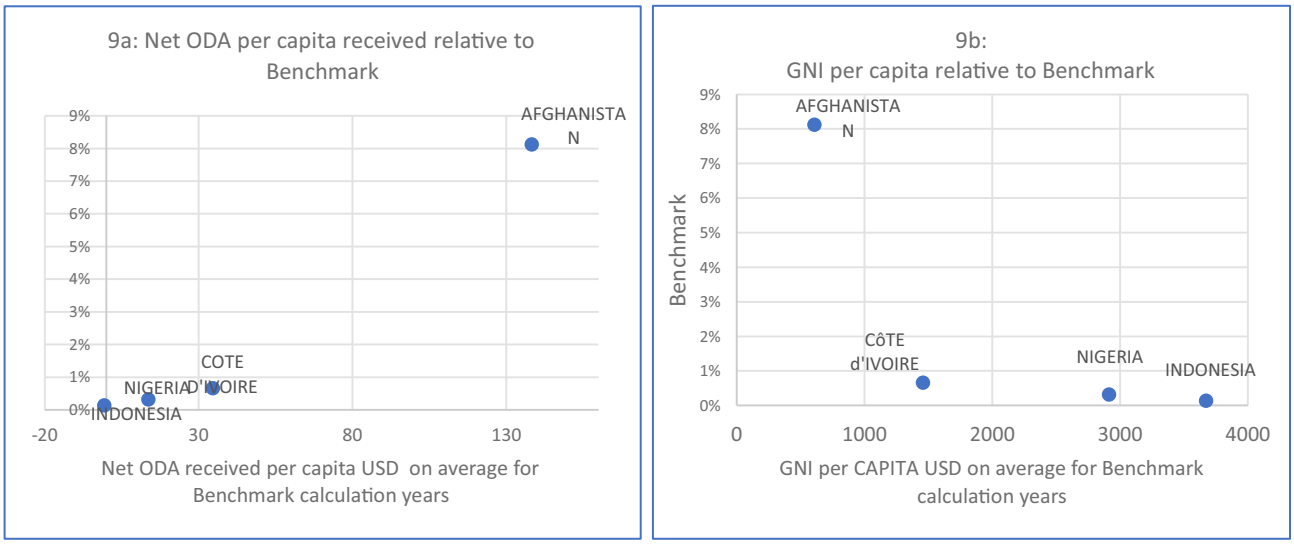
[30]The MICS indicator data were collected from the UNICEF MICS website, UNICEF 2017c, MICS Surveys Data, http://mics.unicef.org/surveys, accessed 26 December 2017. Please see Annex 5 for references to the specific country reports.

[31]For the purposes of this report, aid dependency is measured as net official development assistance (ODA) per capita. Another measure would be net ODA as a percentage of government expenditure, but this measure was not available for all four countries.

different gross national income per capita levels. Indonesia was just under the threshold for upper-middle income country status with very low aid dependency, whereas Côte d'Ivoire was just above the lower-middle income status thresholds and with higher aid dependency, and Nigeria in between on both factors.

While there are still only a small number of case studies, it does appear as if both GNI and aid per capita are correlated with Benchmark levels for these four countries. This is illustrated in Figure 9 below. That countries with relatively higher official development assistance (ODA) per capita also would have lower GNI per capita could be expected (as many donors prioritise low-income countries). However, it is also possible that two factors related to each of these indicators separately drive the pattern for both relative to the Benchmark. A higher level of ODA may be related to more efforts by donors to influence Government policy and expenditure choices. A second possible driver is simply that countries with higher income levels may take on many more public goods and services, pushing down the share of CP expenditure in overall primary expenditure. To put it simply: a country like Indonesia is more likely to have many more Government services, given a similar approach to the role of the State, than a country with a much lower GNI per capita, including higher state expenditure on infrastructure development, on business development, on general public services, and on social services outside of child protection. If this is correct, and the pattern of higher GNI meaning lower Benchmarks continues for other countries, it may also suggest that CP services are often funded relatively early in governments' development of the range of public goods and services they offer.

**Figure 9. Benchmark for four countries relative to ODA and GNI per capita**




*Source: Nigeria Benchmark calculations, Folscher et al 2015, Minford et al 2016, Folscher et al 2017, WBI 2017*

The second interesting result is that some countries may be obvious outliers. The existing case is Afghanistan, for which the Benchmark is more than 12 times the Benchmark of the next country (Côte d'Ivoire), while its ODA per capita is just below four times as high and GNI per capita is twice as low This is explained by two factors:

- The component expenditure items of the Afghanistan Benchmark comprised two large expenditures: (i) cash transfers[32] for families affected by conflict and families of martyrs; and (ii) health expenditure on child victims of violence and sexual abuse. If these two were to be left out, the Benchmark would reduce to 1.15% (which brings it much closer to the expected Benchmark relative particularly to GNI per capita, but also to ODA per capita).
- Even taking these two factors into account, Afghanistan still prioritised CP expenditures relatively more than the other countries in the Benchmark. Within an overall lower public expenditure per capita, Afghanistan spent much more per child (cf Figure 7). Besides the Government of Afghanistan's own policy choices, it is possible that this could be in view of its higher ODA per capita levels. Public expenditure in Afghanistan is significantly funded through ODA grants and loans, which are often on-budget, and which may also reflect contributing donor policy choices. For the core Benchmark calculation only on-budget funding managed by the Government of Afghanistan was included, as it would count as public expenditure. On the expenditure side the budget does not make distinctions according to the source of funding; however, approximately 70% of the budget was externally financed in the years for which CP data were collected.

What does this analysis mean for findings on Nigeria? A key conclusion is that Nigeria's prioritisation of CP services in its combined Federal and State public policy and expenditure choices appears to be low relative to the risks that children face, and relative to its fiscal capacity. This conclusion is supported by an analysis of Nigeria's expenditure relative to its overall child population. While it has a similar share of child population (56%) to Afghanistan (50%) and Côte d'Ivoire (49%), its comparable spending per child in USD PPP is much lower. While Nigeria spends USD1.27 per child (in PPP terms), Afghanistan spends USD44.16, Côte d'Ivoire USD4.18 and Indonesia USD3.29.

That CP services are not prioritised in Nigeria to the same level as in the other countries surveyed may be explained by the fact that it has relatively low levels of ODA and a relatively high income level. A possible third factor is that the federal structure of the state in Nigeria could make it more difficult to engineer policy coherence. As central CP sectors (health, education, social protection and parts of the public order and safety sector) are all shared competencies between the Federal and State governments, in the absence of formal

[32]It is worth noting that the benchmark for Indonesia also included cash transfers, because these were earmarked for children at risk or who have come to harm within the CP Benchmark definitions. Different to Afghanistan however, in Indonesia this expenditure was a far smaller share of total expenditure collected.

agreement between Federal and States about which services will be funded from where, some types of harms and risks and some types of services may end up being under-funded, while others may be over-funded.

## 3.4. Progress towards a CP system in Nigeria

The Benchmark methodology is based on conceptualizing a whole-system approach to CP services. This has two aspects: firstly, as has long been the practice in the CP field, a functioning system will have both prevention and response services, and a good balance between these. Secondly, a functioning service will also include efforts to ensure the quality of services being delivered.

Until recently the planning, prevention and response measures to violence, abuse, exploitation and neglect of children have been structured around individual issues.[33] Child protection was focused on monitoring the risks to child survival and well-being, and on specific measures and services to prevent children's vulnerability to those risks and respond to their exposure to risks and harm. However, it was realized that the risks to child protection are multiple and inter-related, requiring integrated responses that cut across the sectors of national economies, as well as across sectors of government. Since the 2000s, therefore, important documents and events have signalled a move to a systems approach to child protection, including the UN Secretary-General's Study on Violence against Children in 2006;[34] the 2007 UNHCR Executive Committee Conclusion on Children at Risk;[35] and the Global Child Protection Systems Mapping Workshop held in 2008.[36]

In UNICEF itself the 2008 CP Strategy introduced an approach to child protection focused on the creation of a protective environment and the strengthening of CP systems, beyond addressing specific CP risks. The Strategy described national CP systems as the
*"laws, policies, regulations and services, capacities, monitoring, and oversight needed across all social sectors – especially social welfare, education, health, security, and justice – to prevent and respond to protection related risks."*[37]

This section of the report analyses the Nigeria FBCP expenditure data to make an estimate of the degree to which both prevention and response services are catered for, as well as both direct service delivery and the functions that support the quality of the services being

[33]A Folscher and S Allen 2014, Interim Report on the Design of a Child Protection Financial Benchmark, unpublished
[34]UN General Assembly, 2006. Report of the independent expert for the United Nations study on violence against children, United Nations A/61/299
[35]UNHCR, 2007. Conclusion on Children at Risk, contained in the United Nations General Assembly Document A/AC.96/1048
[36]UNICEF, 2008b, Global Child Protection Systems Mapping Workshop Report, 11-13 June 2008, Bucharest Romania
[37]UNICEF, 2008, Child Protection Strategy, p.4.

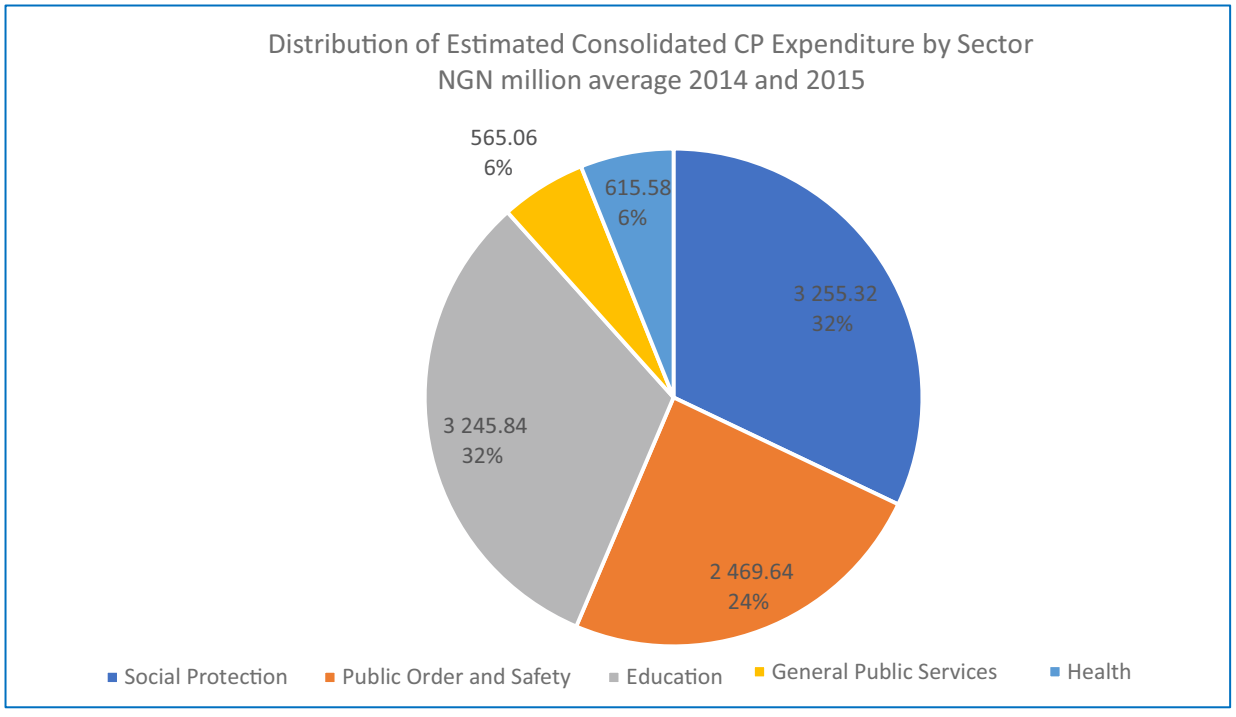
delivered. It also includes a discussion of expenditure by sector. As with the overall Benchmark, the estimates for Nigeria are compared to estimates for the other countries surveyed, to aid in the interpretation of the Nigeria results.

***Estimated expenditure by functional sector of budget holders***

In Nigeria CP expenditure for 2014/2015 was found across the education, health, social protection, public order, and general government services sectors, with the education sector and social protection sector having the lion's share. By definition, the social protection sector in the functions of government, includes both cash transfers to householders and the delivery of social welfare services, the type of social protection service most often financed in Nigeria.

Education expenditure at Federal and State level was largely on counsellors in schools who provide services to children at risk of or children already affected by one of the CP harms, most often victims of violence or abuse. The education expenditure base for estimating education sector CP expenditure for all States however, included the relatively high expenditure in Gombe State on school construction for Tsangaya schools for homeless children. This is a once-off capital expense, and does not represent ongoing or recurrent expenditure on children. However, it was included in the extrapolation, as it would provide an allowance for capital expenditures in other States, even if not of exactly the same nature.

**Figure 10. Distribution of consolidated estimated CP expenditure by Sector**

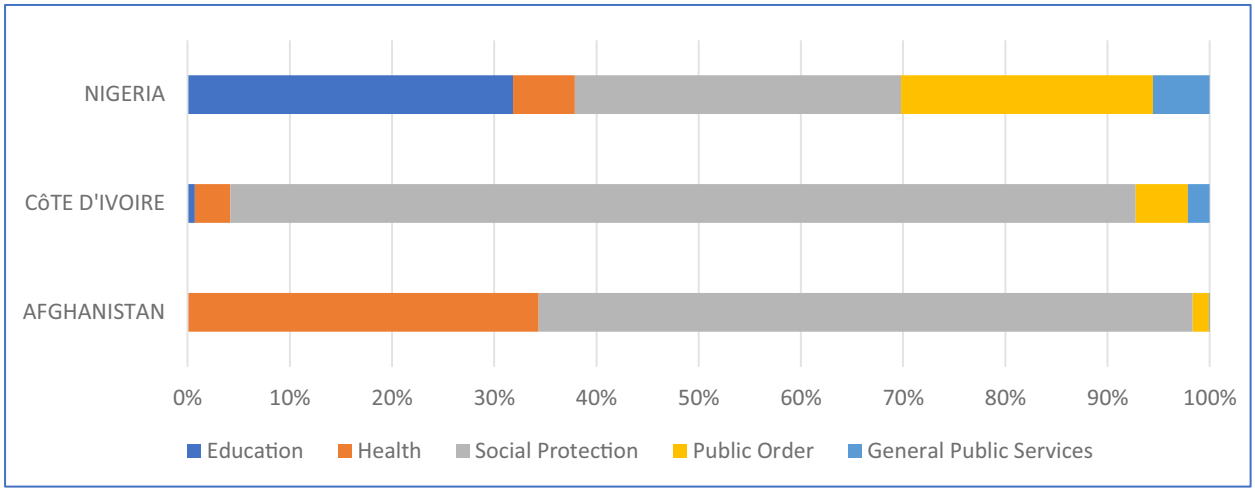



*Source: Benchmark calculations by authors 2017*

[38]The CP Financial Benchmark methodology uses the Classification of the Functions of Government (COFOG) to identify the sector of CP budget holders. COFOG, was developed in its current version in 1999 by the Organisation for Economic Co-operation and Development and published by the United Nations Statistical Division as a standard classifying government activities.

The level of education expenditure recorded in Nigeria was higher than elsewhere, as is illustrated by Figure 11 below. This, plus the higher share of expenditure on public order and safety sector services, means that Nigeria's spread of CP expenditure is more balanced between the five sectors commonly found to provide CP services than in the other countries. While Côte d'Ivoire also had some education expenditure, this was far more limited. No expenditure was found for the education sector in Afghanistan, and given the degree to which the Afghanistan CP expenditure level is driven by cash transfers to households, the public order and safety expenditure share is low.[39]

**Figure 11. CP expenditure by sector: three country estimates**




*Source: Benchmark calculations, Folscher et al 2015, Minford et al 2016, Folscher et al 2017*

In contrast, Nigeria's social protection sector takes up a relatively smaller share than in Côte d'Ivoire or Afghanistan. In Côte d'Ivoire high social protection and welfare expenditure is because of the range of CP activities that are assigned to the ministry looking after women and child affairs. This includes both public alternative care options and subsidies to private homes, as well as social worker salaries and coordination and public awareness activities.

***Distribution of consolidated estimated CP expenditure by prevention and response services***

In Nigeria 83% of CP consolidated national expenditure in 2014/2015 is estimated to be for response services, while 14% is estimated to be for prevention and 3% for activities that can be classified as having elements of both prevention and response services. That there is already 14% of total expenditure estimated for prevention purposes show at least some progress towards a CP system.

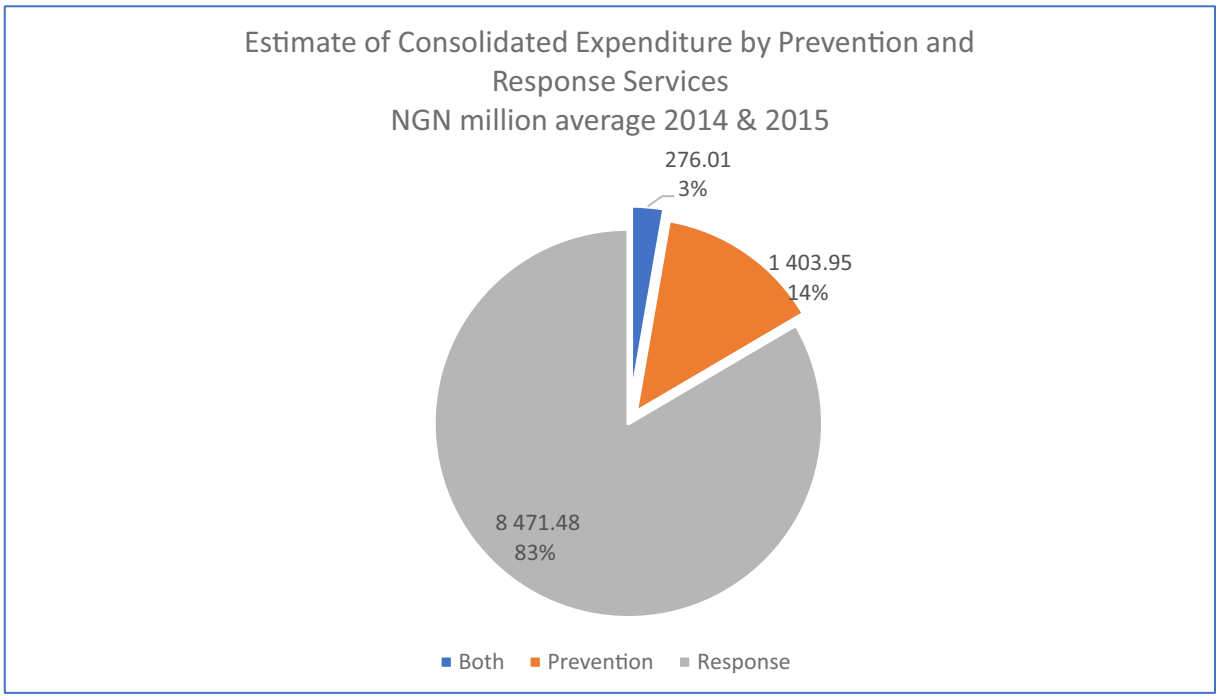
[39]Note that Indonesia is not included in all distributional analyses, as these were not calculated for the consolidated benchmark for Indonesia.

Table 4 provides information on the estimated distribution of consolidated expenditure for the Federal and State Governments, by type of service. At the Federal level a much higher share of CP expenditure was for prevention services than at State level. However, States financed a higher share of total consolidated national expenditure on prevention services. At both levels the prevention service type most commonly funded was individual family support and access to services. Birth registration services, a prevention service, were funded exclusively at the Federal level, as it is an exclusive Federal function.

Response services were mostly funded at State level. The response services financed most often across levels were child-focused police, social, justice and education work, case management and treatment services, and psycho-social support services. This included both services provided to children in contact with the law (including both children in conflict with the law and child victims who go through legal processes), counselling services and health services provided to children victims of violence, abuse, and harmful cultural practices, alternative care for children who have come to harm, and detention or alternatives to custody for children in conflict with the law.

As stated previously, the estimates provided here should not be seen as absolutely reliable figures, given that total State expenditure is estimated based on an extrapolation of the services provided in four States. The figures should rather be seen as indicative of trends.

**Figure 12. Consolidated estimated national expenditure by prevention and response**




*Source: Benchmark calculations by authors 2017*

**Table 4. Estimated distribution of prevention and response services by level of Government**

| NGN million 2014 and 2015 average | National | State | Grand Total |
|---|---|---|---|
| Both | 26.37 | 249.64 | 276.01 |
| All | 26.37 | 249.64 | 276.01 |
| Prevention | 574.73 | 829.23 | 1 403.96 |
| At-risk children & families identification | 0.65 | 32.39 | 33.04 |
| Birth registration | 176.82 | - | 176.82 |
| Individual family support, e.g. income supplements, mediation, entitlement assistance, service access, respite entitlement, legal aid, parenting groups | 29.01 | 539.93 | 568.94 |
| Life skills, youth civic engagement (e.g. child-friendly spaces) | 5.28 | 6.80 | 12.08 |
| Public education & community mobilisation | 69.75 | 250.11 | 319.86 |
| Reporting/Complaints mechanisms | 293.22 | - | 293.22 |
| Response | 1 990.18 | 6 481.30 | 8 471.48 |
| Case response & treatment: e.g. alternative care (foster, residential, emergency, shelter, adoption); diversions & alternative to custody; detention; family support or community-based care; family tracing reunification | 271.23 | 2 180.87 | 2 452.10 |
| Measures to ensure accountability of offenders against children | 256.96 | - | 256.96 |
| Psycho-social support/ mental health services | 2.61 | 2 499.00 | 2 501.61 |
| Recovery & social integration services | 205.04 | 130.67 | 335.71 |
| Referral, best interest determination & gate keeping procedures | 4.70 | 13.59 | 18.29 |
| Sensitive health, police, judicial, social work interventions (e.g. counselling, case management) | 1 203.31 | 1 506.80 | 2 710.11 |
| Verification, investigation & assessment | 46.32 | 150.37 | 196.69 |
| **Grand Total** | **2 591.28** | **7 560.17** | **10 151.45** |

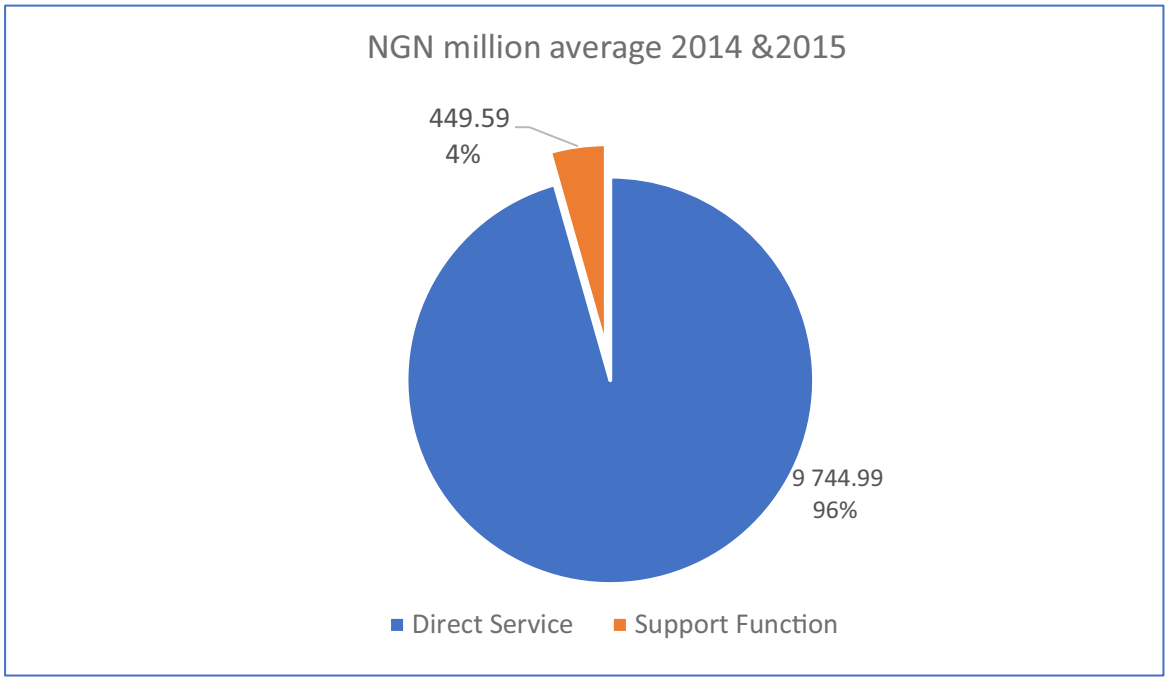
### *Distribution of consolidated estimated CP expenditure by direct service delivery and support functions*

However, the distribution between expenditure on direct service delivery versus expenditure on the support functions to improve the quality of service delivery shows that more funds could be allocated to the latter. Support functions include expenditure on coordination, legal framework development, standards enforcement and monitoring, evaluation and research linked to the various prevention and response services recorded. Nigeria is estimated to have spent, between the Federal and State governments, only 4% of total expenditure on these support functions in 2014/15.

Table 5 shows that most of the public expenditure on capacity building came from the Federal Government, while most coordination (legal framework development, policy and service coordination) and accountability functions (such as standard enforcement, monitoring and evaluation) were financed at the State level. This seems appropriate: while the Federal Government can undertake some support for States to develop legal frameworks and try to coordinate services across states, these functions as well as accountability functions probably should be financed more at the State level, given the relative autonomy of States. Policy development and Federal level development of guidance materials would however be appropriate functions at the Federal level. Capacity building functions, also can be financed at

the Federal level to realise economies of scale. A training course, for example, developed at the Federal level will have a higher likelihood of reaching more stakeholders across States than one developed at State level.

**Figure 13. Consolidated national estimated expenditure on direct services, vs support functions**




*Source: Benchmark calculations by authors 2017*

**Table 5. Breakdown of support functions (estimated consolidated CP expenditure)**

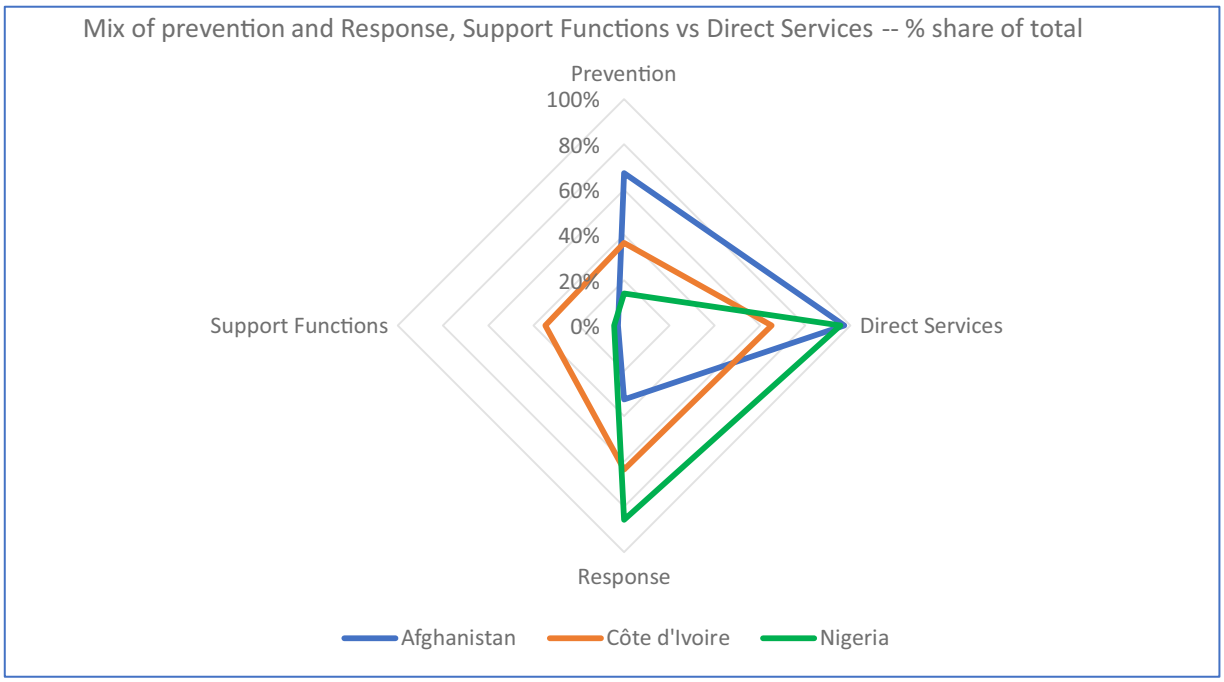
| NGN million 2014 and 2015 average | Total |
|---|---|
| National Support functions Total | 124.07 |
| Development and Coordination of CP System | 25.26 |
| Accountability mechanisms | 8.55 |
| Capacity Building | 90.26 |
| State Support functions Total | 325.51 |
| Development and Coordination of CP System | 195.97 |
| Accountability mechanisms | 118.09 |
| Capacity Building | 11.45 |
| **Grand Total** | **449.58** |

International comparison of the distributional profile of estimated CP expenditure in Nigeria

That Nigeria's expenditure may be still skewed somewhat to the financing of responses to CP harms and to direct service delivery is illustrated in the radar graph in Figure 14. The radar graph plots the spread of prevention and response services on the vertical axis (in % of total expenditure) and the spread between the financing of direct service delivery versus response services on the horizontal axis. It shows that the profile of CP expenditure in Nigeria is more oriented towards response services than in either the other two countries. The high prevention services in Afghanistan are on account of the cash transfers to families affected by conflict and

families of martyrs,[41] as discussed above. However, Nigeria spends close to the share of total expenditure on support functions that Afghanistan spends, but for both countries this is a far lower share than what Côte d'Ivoire spends. Support functions in its case include expenditures on capacity building, policy and legal framework development, data collection and monitoring.

**Figure 14. Profile of CP expenditure in Nigeria, relative to Afghanistan and Côte d'Ivoire**




*Source: Benchmark calculations, Folscher et al 2015, Minford et al 2016, Folscher et al 2017*

### *Services provided relative to risks*

Table 6 below maps the funded services found at Federal level, and in the four surveyed States relative to the type of service and the risks that respondents said the services were related to. This matrix, too, should be interpreted with caution: it does not show how often a service is provided, nor the funding that attaches to it, nor the exact nature of services. It merely records which type of services for which risks/harms was found in which surveyed State or at Federal level. The abbreviation CR stands for Cross River State, L for Lagos State, G for Gombe State, and P for Plateau State. Federal is designated by an F.

A more detailed map is provided for the Federal Government in Table 10 below. The maps for each State can be found in the summary State Reports, provided in Annex 5.

[41] People who died fighting for the country.

**Table 6. Services found by type of service and risk/harm**

| INCLUSION REQUIREMENT Action/service MUST be aimed at → | ALL | Child-ren not register-ed at birth | Children involved in labour and other work that is harmful | Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination | Abused children (physical, sexual, emotional) | Neglected children & Children without adequate family care | Children on the move due to migration, kidnapping and trafficking | Children who are sexually exploited commercially | Children in contact with law | Children affected by emerge n-cies | Children in trans-national crime | Children affected by armed conflict and violence |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| IDENTIFICATION GUIDE: Action/service identification guide ↓ | | | | | | | | | | | | |
| Both | F, G, L, P | | | | | | | | | | | |
| PREVENTION | | | | | | | | | | | | |
| Public education & community mobilisation | CR,G,L | | | F,CR,G | F,G | F,CR,P | F,CR | F | | | | |
| Birth registration | | F | | | | | | | | | | |
| Life skills, youth civic engagement (e.g. child-friendly spaces) | F | | G | CR,G | CR,G | CR | | CR,G | | | | |
| At-risk children & families identification | F,P | | G | G | G | G, P | | | | | | |
| Background checks & codes of conduct for those working with children | | | | | | | | | | | | |
| Individual family support, e.g. income supplements, mediation, entitlements, service access, legal aid, parenting groups | | | F | | | F,L | F | | F,G,L | | | |
| Reporting/Complaints mechanisms | F | | F | F | F | | | F | | | | |
| RESPONSE | | | | | | | | | | | | |
| Verification, investigation & assessment | F | | | | L | | F | | | | | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Referral, best interest determination & gate keeping procedures | | | G | G,L | L | | | F,G | | | |
| Sensitive health, police, judicial, social work interventions (e.g. counselling, case management) | G, P | CR, G | CR,G | CR,G,L,P | CR,G,L,P | | | F,CR,G, L,P | | | |
| Case response & treatment: e.g. alternative care; diversions & alternative to custody; detention; family support or community-based care; family tracing reunification | P | | F,CR | F,CR,G,L | F,CR,G,L | F | F | F,CR,G, L | F | G | |
| Psycho-social support/ mental health services | | | | L | L | | L | | | | |
| Recovery & social integration services | | F | | L | F,L | F | L | | | G | |
| Measures to ensure accountability of offenders against children | F | | | | | | | | | | |

# Chapter 4. Conclusions and Recommendations

***Conclusions***

The CP Benchmark for Nigeria, measured for 2014 and 2015, is 0.31%. This means that for every NGN 100 spent per person in Nigeria, 31 Kobo is estimated to be spent per child on child protection. This is equal to NGN109.26 spent per child aged 0-17 and to 0.16% of public expenditure on goods and services.

The CP Benchmark for Nigeria is calculated based on an estimate of consolidated national expenditure on child protection. Consolidated national expenditure equals the measured expenditure by Federal government entities plus an estimate of expenditure by all States. This estimation for States is done by extrapolating the expenditure of the four States surveyed for the Benchmark exercise – Cross River, Gombe, Lagos and Plateau States – to all States, based on the relationship between the four States' CP expenditure and their total public expenditure after debt service.

Expenditure in 2014/15 was spread across the education, social protection, public order and safety, health and general public service sectors. If all States funded the same types of expenditure as the four States surveyed, the following services by sector were financed in Nigeria across the Federal and State levels of government in these years:
Social protection (estimated at 32% of consolidated CP expenditure): The Federal Ministry of Women Affairs and Social Development acts as a support and 'parent' agency to State CP ministries, and coordinates services across sectors and States. Furthermore, during the fiscal years surveyed, the Ministry initiated several CP-related campaigns (including on violence against children and for the adoption of a framework for the care of orphans). In the social protection sector States typically financed awareness and advocacy programmes on child protection, the girl child and the Child Rights Act; coordination of child protection services across sectors; and state orphanages and/or the supervision of non-state orphanages. Other services found in some States were the coverage of primary health care expenditure of children without adequate family care, and medico-social work in hospitals; capacity building for child protection; and expenditure on correctional homes.

Education (estimated at 32% of consolidated CP expenditure): At Federal level the education ministry financed the provision of education programmes for Al-Majiri children, and other marginalised children. States typically financed counselling services in schools, whether these were provided by teachers or by specialised school counsellors. Other services financed include awareness programmes on child protection, school inspections on disciplinary procedures, and referral services to other ministries, such as to the State ministries of justice. In one State (Gombe) the construction of a residential school for street children was financed in the 2014 / 2015 period.

Public order and safety (estimated at 24% of consolidated CP expenditure): At the Federal level four major public order and safety services were financed, namely police services, services related to trafficking in children; prison services; and legal services. States typically financed legal aid or public defenders for children in conflict with the law; child-sensitive prosecution of cases; and the referral of cases to other ministries and the mediation/diversion of cases. In one case inspection of prisons for upholding treatment standards for children was financed. One State (Lagos) also reported financing a one-stop Child Justice Centre.

Health (estimated at 6% of total CP expenditure): States typically financed services for child victims of abuse, violence and neglect. One State (Plateau) also reported financing counselling services for child victims from the health budget, and undertaking complementary services on birth registration. The study team could not track down expenditure on health services at the Federal level.

General public services (estimated at 6% of total CP expenditure): Most general public services for children were financed at the Federal level, including birth registration, immigration services (for children on the move due to migration, kidnapping and trafficking and children in trans-national crime); and awareness raising and complaints response services by the National Human Rights Commission. The National Human Rights Commission also financed its inspections of prisons and detention centres. State expenditure in this sector was generally low and comprised expenditure by State Human Rights Commissions.

When CP expenditure for 2014/15 in Nigeria is compared to CP expenditure in the three other countries that have undertaken a Financial Benchmark for Child Protection exercise to date (Afghanistan, Côte d'Ivoire and Indonesia), expenditure in Nigeria appears to be low. Per child in USD PPP terms, its expenditure is less than half that of the next country, when the four countries are ranked in terms of CP expenditure per child. This results in it having the second lowest Benchmark. Its expenditure also appears to be low given the incidence of CP harms (which is likely the highest, as it had the highest incidence of CP risks across five indicators measured) and its fiscal capacity (Nigeria has the second highest gross national income per capita of the four countries surveyed).

As a share of the total, Nigeria spends the least on prevention services, and, excluding Afghanistan, the least on the support functions such as policy development, capacity building and monitoring and evaluation, which could improve service coverage, targeting and quality. While expenditure on actual delivery of prevention and response services was predominantly undertaken by the States in 2014/15, expenditure on support functions occurred mostly at the Federal level. Examples at the Federal level are capacity building and training for CP service delivery (e.g. of birth registration, immigration and public safety and order officials); monitoring and enforcement of standards (e.g. inspection of prisons and places of detention) and coordination through workshops.

***Recommendations***

Increase expenditure: The analysis above suggests that across Federal and State Governments, Nigeria could improve CP services firstly by increasing expenditure on CP services. At 0.16% of consolidated national expenditure, a small reprioritisation of expenditure from the remainder of the budget at Federal and State levels could significantly increase CP expenditure, because the base is so low. For example, a 0.1% shift in the budget allocation at Federal level would result in 1.3 times available expenditure for CP (or NGN 3.4 billion at this level). A similar reprioritisation of expenditure by States would add a further NGN 2.98 billion, or a growth of 0.4 times expenditure at State level. The key point is that a small reprioritisation in total expenditure (of 0.1%) could add significant finances for CP services, so that expenditure would equal 63% more than existing expenditure across all levels.

**Table 7. Reprioritisation scenario: CP services financing at State and Federal level**

| | CP expenditure per child (NGN) | CP expenditure (NGN million) | Primary expenditure (NGN million) | CP as share of Primary Expenditure | 0.1% of Primary expenditure in addition (NGN million) | % change in CP Expenditure |
|---|---|---|---|---|---|---|
| Estimated total for State Governments | 81.37 | 7 560 | 2 980 400 | 0.25% | 2 980 | 39% |
| Collected information for Federal Government | 27.89 | 2 591 | 3 444 255 | 0.08% | 3 444 | 133% |
| **Consolidated estimate** | **109.26** | **10 151** | **6 424 655** | **0.16%** | **6 425** | **63%** |

**Improve the use of funds:** Secondly, the quality of expenditure can be improved through targeting new and existing funding better. Key areas of possible improvement are:

- Federal Government Ministries should increase coordination, capacity building and awareness raising expenditure: While the Federal Government is already undertaking cross-State coordination and capacity building efforts in areas of shared expenditure responsibility with States, through the Federal Ministries of Women Affairs and Social Development and Education, these efforts could be stepped up both to bring clarity on which level is responsible for which services and to raise the awareness of State governments and their stakeholders of the need for services and where the responsibility lies. Particularly, the allocation to the Federal Ministry of Women Affairs and Social Development should be increased so that it can fulfil its core mandate with regards to coordinating CP response services. The Ministry has a vital mandate to coordinate CP services across sectors and levels of Government, and its current budget includes insufficient allocations to fulfil this role.

- State Governments should increase expenditure on prevention services: At State level relatively small amounts of money are spent on the prevention of harm to children. More funding for example for awareness campaigns, the identification of at-risk families and children, child-specific family support services and for reporting and complaint mechanisms can help reduce the incidence of harms and the need for response services.
- State Governments should increase expenditure on support functions: Even within budgets, a small prioritisation of the relevant Ministries' CP expenditure to finance more capacity building, better oversight and monitoring, and more coordination has the potential to improve the quality, coverage and targeting of services. For example, more State participation or financing of the CP case management networks that are managed by non-state stakeholders currently could improve the utilisation of existing services and identify demand for new services. Of course, financing more support functions could also be on account of a budget increase to CP services.
- State Governments and the Federal Government must ensure that expenditure is adequate on all high CP risk areas, and that all expenditure is targeted to the most vulnerable children in these areas. The Benchmarking exercised showed that current public expenditure is targeted at high CP risk areas. For example, many services target services for child victims of violence and abuse, a harm that affects a high proportion of children. This however does not mean that all high risk areas are covered; or that the most vulnerable children and enough children are reached in the risk areas that are covered. Full answers to these questions are beyond the scope of this study. Even so the study data suggest that significant gaps exist. The case management information sourced for apportionment purposes, point to a low number of cases of violence and abuse against children being reported relative to incidence of harm. This is supported by evidence from the 2016 Violence against Children study,[42] which showed that over 45% of females and 43% females between 18 and 24 reported experiencing physical violence before age 18, but only about 5% had reported it and only 4% received help.

  In this regard, the following specific recommendations are made on CP areas in which expenditure should be increased and targeting improved:

  - *Increase expenditure on birth registration:* In this regard, the allocation of resources to the National Population Commission, and within the Commission to ensure birth registration of all children, is inadequate. The Commission reported birth registration expenditure equal to only 0.01% of Federal primary expenditure. This appears to be insufficient for the Commission to fulfil its mandate, particularly in view of relatively low birth registration in Nigeria (the birth of only 46.8% of children below the age of five years is registered according to the 2016-17 Multi-indicator Cluster Survey (MICS)).

[42]National Population Commission of Nigeria, UNICEF Nigeria, and the U.S. Centers for Disease Control and Prevention, 2016 Violence Against Children in Nigeria: Findings from a National Survey, 2014. Abuja, Nigeria: UNICEF

- *Increase expenditure in the Health sector,* specifically, consider investing in specialised units that can support CP services at all levels of the sector, and respond to specific cases of violence and abuse.
- *Increase expenditure by the Nigerian Police Force on CP services, specifically to harmonise and expand specialised unit(s):* Financing of police services by the Nigerian Police Force for children in contact with the law should be increased, even if from within the existing allocation to the Force. Currently the Police manages multiple specialised units under various denominations (such as the Gender Unit and Family Support Units). Financing a specific model unit that can support the force throughout the country is one way in which the Police can improve its CP service delivery. Additional allocations across States to deal with CP cases are also needed.
- *Increase non-salary public expenditure in the social protection sector:* The Benchmark exercise has also shown that there are still limited resources for CP-targeted social welfare services in the social protection sector. While all the States financed social worker salaries, and social workers handled CP cases in their work, there was little evidence of allocations to support specific activities and services, such as for case management and case coordination. Study qualitative evidence suggest programme expenditure is mostly donor-financed.
- *Increase public expenditure on services to children involved in child labour*:[43] In some States, although the MICS pointed to high prevalence of child labour among children between ages 5-17, no services could be identified. While the CP study would not necessarily propose having separate services to address child labour, some/more services are required to address this key area of risk better.
- *Increase public expenditure on services to children who are subjected to harmful cultural practices:* Services for children who are subjected to harmful cultural practices. While the study did identify some expenditure to raise awareness of childhood and early marriage and on FMG/C, this was often folded into larger awareness campaigns.
- *Increase public expenditure on services for children who have come to harm due to conflict, forced migration, kidnapping and trafficking*. The Nigeria FBCP exercise did identify expenditure on these services. Key is the expenditure of the National Agency for Prohibition of Trafficking in Persons. At State level, however, there appeared to be limited targeting of these potential child victims.

[43]It is worth noting though that the Federal Ministry of Labour and Employment was not directly canvassed on its possible services. This was because neither the workshops to initially map services nor previous mapping studies identified any specific services from this Ministry and its sub-national offices.

# Section 3: Components of the CP Financial Benchmark for Nigeria

*This Section presents the components of the Consolidated National Benchmark for Nigeria and additional information. It first looks at the Federal Benchmark and the distribution of the CP expenditure that it comprises, and then provides a comparative analysis of the Benchmarks calculated for the four surveyed States. This is linked to Volume 2 Annex 5, which provides a summary report for each state. The final part of this Section is a brief discussion of an expenditure sets which was not included in the Consolidated National Benchmark calculation: the Local Government Authority CP expenditure in selected local governments of the four surveyed States.*

## Chapter 5. Federal CP Financial Benchmark and CP Expenditure

This Chapter provides the Federal Government Benchmark and analysis of Federal Government CP expenditure on average for 2014 and 2015. It is important to note that this Federal expenditure would be spread across all States and children, except for some activities that were targeted to specific States.

### 5.1. Key Federal CP Financial Benchmark findings

**Federal Benchmark for 2014 and 2015: 0.15%**
This means that for every NGN 100 spent per person by the Federal Government of Nigeria, 15 Kobo (or NGN 0.15) are spent per child on child protection.

**Percent of Primary Government Expenditure: 0.08%**
On average in 2014 and 2015, the Federal Government spent NGN 27.89 per child on child protection services. This amounts to 0.08% of its average primary expenditure (total expenditure minus debt service costs) for those years.

**Table 8. Federal Benchmark calculation for 2014 and 2015**

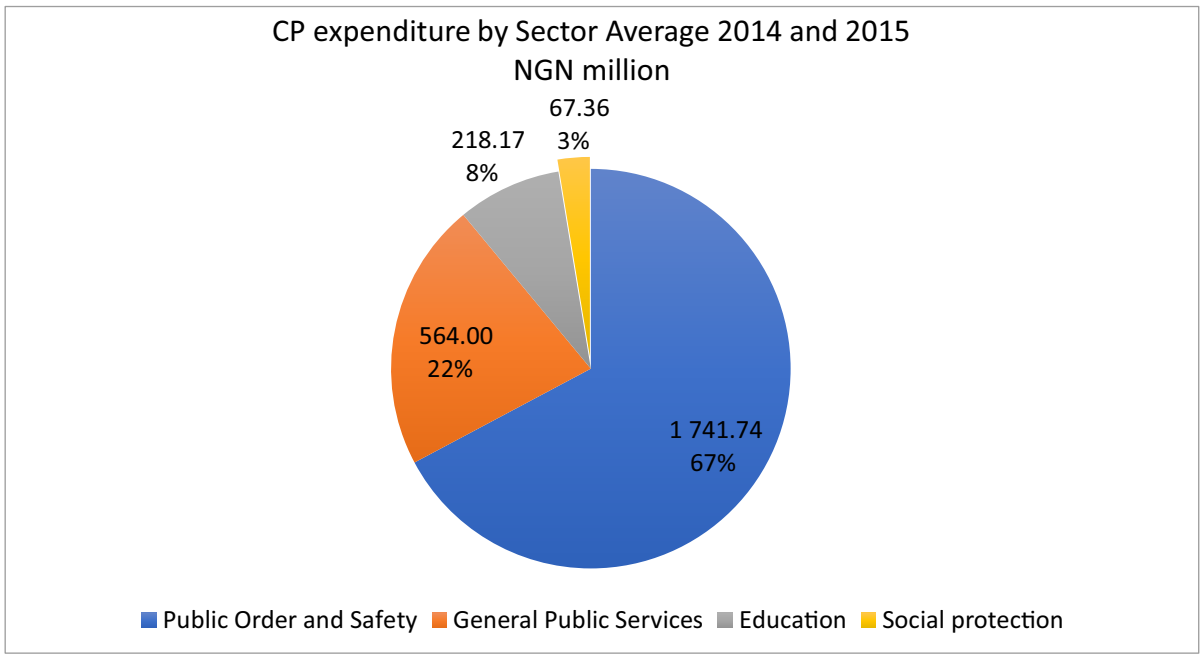
| | Calculation guide | Estimation of State Benchmark |
|---|---|---|
| Primary expenditure (NGN) | A | 3 444 255 000 000 |
| Primary expenditure per capita (NGN) | B | 18 683 |
| Estimated CP Expenditure (NGN) | C | 2 591 265 647 |
| Children (0 - 17) | D | 92 913 978 |
| Expenditure on Child Protection per child (NGN) | F=C/D | 27.89 |
| TOTAL ESTIMATED BENCHMARK 2014/2015 | F as % of B | 0.15% |
| As a percentage of expenditure on public goods and services | C as % of A | 0.08% |

## 5.2. Analysis of Federal Financial Benchmark for Child Protection

This sub-section provides an analysis of the distribution of CP expenditure identified, including distribution by the sector of the budget holder, by budget holder (the ministries and agencies funding services), by prevention and response services and by expenditure on direct service delivery, and expenditure on support functions towards quality services, such as capacity building or monitoring.

### *Expenditure by sector of the budget holder*

**Figure 15. CP Expenditure by sector of budget holder (Federal Government)**




*Source: Benchmark calculations by authors 2017*

Across prevention and response services, Figure 15 clearly shows the largest CP expenditure was in the Public order and safety sector (67%). This was the expenditure of the Federal Ministry of Justice, the National Agency for the Prohibition of Trafficking in Persons (NAPTIP), the Legal Aid Council, the Nigerian Police Force, and the Nigerian Prisons Services. General Public Services is the second largest sector (22%) and includes expenses related to Birth Registration, the expenses of the National Human Rights Commission, and Immigration Services. Education is the third largest sector (8%) followed by social protection (3%).

***Description of Federal Child Protection services by Ministry and entity***

**General Public Services**

The National Population Commission (NPOPC) is responsible for registering births and deaths and manages the systems for collecting population data from all sources. To provide this service it runs 4,223 centres nationally which includes printing and distributing registration instruments including the birth registry and death registry, as well as conducting birth registration during enumeration area demarcation. The NPOPC also monitors and evaluates field officers and provides training programmes for them. Some registration officers are employed by state and local governments and include hospital and clinic staff.

Immigration Services control the movement of people into and out of Nigeria. They play an important CP role in relation to preventing and responding to the harm that befall children on the move due to migration, kidnapping and trafficking, and children who are sexually exploited commercially. The CP services funded in 2014/15 include conducting training for immigration staff on processes and procedures for handling child trafficking cases at border points and elsewhere within the country, conducting screening and investigation of child trafficking cases, and providing feeding and medical supplies for child detainees.

The National Human Rights Commission (NHRC) receives and processes complaints from the public. For example, in 2016 they received 98 cases relating to child labour, 9 cases relating to early child marriage, 4 cases relating to child trafficking, 68 relating to sexual abuse and 3,884 relating to child abandonment. In 2014/15 they financed training for both staff and other stakeholders on identification, recording, reporting, investigation and prosecution of violators of the Child Rights Act. They also undertook prison and other detention centre audits for the identification of children so as to facilitate their immediate release or remedial action. The NHRC also conducts public education campaigns on the implications of trafficking, modern-day slavery and baby factories.[44]

[44]Baby factories refer to cases in which young girls are kept in a dormitory or prison-like conditions and forced to become pregnant, after which their babies are 'harvested' for sale.

**Social Protection, including welfare services**

The Federal Ministry of Women Affairs and Social Development (FMWASD) is the primary social protection sector agency providing for child protection. The FMWASD acts primarily as a support and 'parent' agency to the State CP ministries (the issue of concurrent services is discussed in Section 2 above). While the expenditure of the Ministry was relatively small – as it did not directly fund response services – it fulfils a critical coordinating role across Federal Government and across States, promoting CP concerns and approaches. In 2015, it spearheaded the Year of Action Against VAC (violence against children) which included the identification of Priority Actions at Federal Level in response to the 2014 National Survey on VAC. It promoted a number of international and national events such as National Children's Day (27th May), the Day of the African Child (16th June), World Orphan's Day (7th May), World Peace Day (21st September), Universal Day of the Child (20th November), World's Aids day (7th December). In addition, the FMWASD promoted the adoption of a framework for the care of orphans and vulnerable children. The FMWASD reviewed the capacity of national caregivers, provided training for them, and in 2014 and 2015 updated the training manual for national caregivers to include CP, VAC and parenting education programmes.

**Education**

The Federal Ministry of Education (FMoE) provided education programmes for Al-Majiri children. These programmes are for children sent from rural to urban areas to live with and receive an education from Islamic teachers (mallams). These children receive lessons, but they often beg on the streets and surrender the money they collect to their teachers.[45] The FMoE also provided CP services to other marginalised children's groups, including children of migrant fishermen and street children, and supported programmes to build skills for income-generation amongst women and communities to keep children out of work and in school.

**Health**

At the Federal level the study was not able to track down expenditure on health services that specifically and deliberately targeted CP harms and risks.

**Public Order and Safety**

The five major Public order and safety agencies are the Federal Ministry of Justice, the Nigerian Police Force, the National Agency for the Prohibition of Trafficking in Persons (NAPTIP), the Nigerian Prisons Services and the Legal Aid Council. The Federal Ministry of Justice spent almost 70% of Federal CP expenditure in the public order and safety sector, on legal services to children in detention.

[45]ILO, in United States Department of Labour, Bureau of International Affairs, 'Findings on the Worst Forms of Child Labour, Nigeria' (2014), available at https://www.dol.gov/agencies/ilab/resources/reports/child-labor/nigeria#_ENREF_1

NAPTIP financed a range of services for children on the move due to migration, kidnapping and trafficking, forced labour, child labour, forced prostitution, exploitative labour and other forms of exploitation including slavery and slavery-like activities, bonded labour, removal of organs, illegal smuggling of migrants, sale and purchase of persons. These financed services included the creation and updating of a national data base on trafficking, promoting the awareness of child trafficking in school curricula and providing shelters for children who have been rescued. In addition, they financed counselling for children that had been victims of child abuse, child labour or trafficking

The Nigerian Police Force financed the development of a framework for reporting child related cases. It also printed and distributed forms to be used for CP cases, and developed and printed the standard operating procedures for child protection using public funds. The Nigerian Police Force printed posters and flyers, and other materials for sensitisation and community outreach.

The Nigerian Prisons Services run correctional homes for youth in conflict with the law. These are known as Borstal Homes. They are responsible for maintaining the homes, providing food, and providing education and vocational training. The homes are for persons between 16 and 21 years of age, and it is estimated that about 25% of persons in the homes are 16 or 17 years old.[46] The expenditure against these homes recorded in 2014 was for the maintenance of the homes, and the provision of education services to children in the homes.

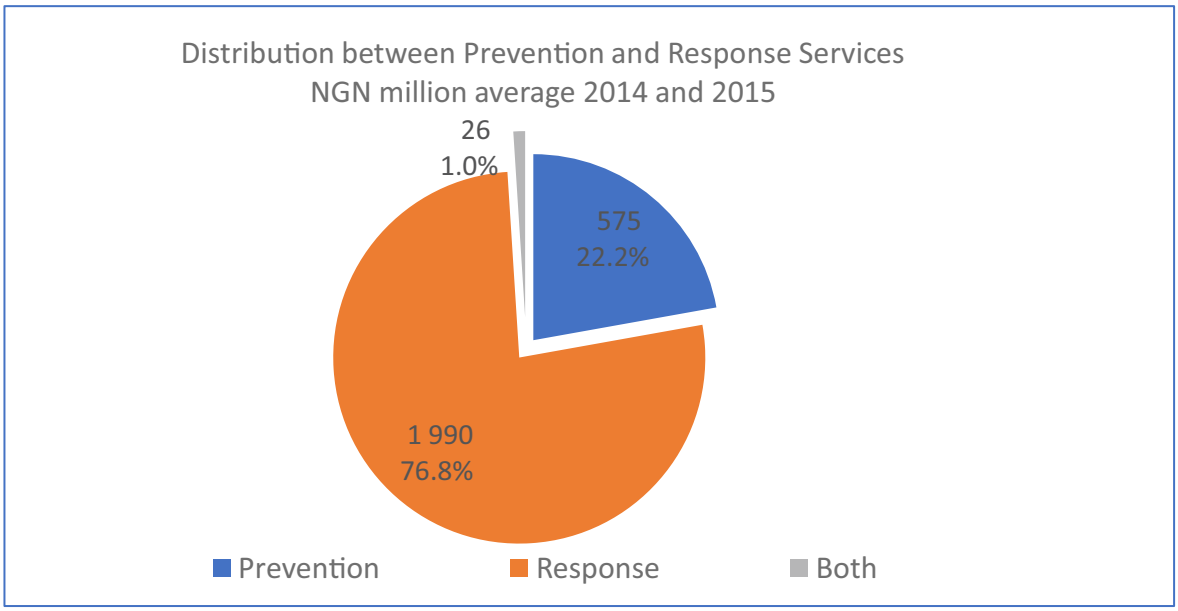
The Legal Aid Council is included in the public order and safety sector. The mandate of the Legal Aid Council is to give "Voice to the Voiceless" and to defend the rights of the weak, the poor, women and children in society, by offering free legal services. They financed counselling, advocacy, and legal representation. Approximately only 1% of their expenditure targeted CP issues in 2014 / 2015.

***Distribution of Child Protection expenditure between prevention and response***

Figure 16 indicates the prevention and response expenditure by the Federal Government and Table 9 how the CP expenditure is distributed between prevention and response services by ministry.

[46]A 2017 report (UNICEF Nigeria, 2017, Assessment of the situation on children in conflict with the law in Nigeria) found that 25% of inmates in the borstal home in Kaduna was between the ages of 16 and 21. In the absence of full data for all homes, this estimate is used to apportion the full expenditure on these homes by the Nigerian Prisons Services.

**Figure 16. Balance between prevention and response service expenditure at Federal Level**




*Source: Benchmark calculations by authors 2017*

**Table 9. Prevention and Response Service Expenditure in NGN million and response services by Ministry**

| NGN million 2014 and 2015 average | Federal Ministry of Justice | National Population Commission | National Human Rights Commission | Ministry of Women Affairs and Social Development | Federal Ministry of Education | The Nigerian Police Force | National Agency for the Prohibition of Trafficking in Persons | Legal Aid Council | Nigeria Immigration Service | Nigerian Prison Service | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Both | - | - | 7.90 | 18.47 | - | - | - | - | - | - | 26.37 |
| All | - | - | 7.90 | 18.47 | - | - | - | - | - | - | 26.37 |
| Prevention | - | 176.82 | 298.84 | 27.36 | 17.50 | 12.06 | 30.63 | 11.51 | - | - | 574.72 |
| Public education & community mobilisation | - | - | 4.98 | 22.08 | - | 12.06 | 30.63 | - | - | - | 69.75 |
| At-risk children & families identification | - | - | 0.65 | - | - | - | - | - | - | - | 0.65 |
| Birth registration | - | 176.82 | - | - | - | - | - | - | - | - | 176.82 |
| Individual family support, e.g. income supplements, mediation, entitlements, service access, legal aid, parenting groups | - | - | - | - | 17.50 | - | - | 11.51 | - | - | 29.01 |
| Life skills, youth civic engagement (e.g. child-friendly spaces) | - | - | - | 5.28 | - | - | - | - | - | - | 5.28 |
| Reporting/Complaints mechanisms | - | - | 293.22 | - | - | - | - | - | - | - | 293.22 |
| Response | 1 195.62 | - | 5.99 | 21.53 | 200.67 | 5.98 | 470.50 | - | 75.50 | 14.38 | 1 990.17 |
| Sensitive health, police, judicial, social work interventions (e.g. counselling, case management) | 1 195.62 | - | 0.65 | - | - | 5.98 | - | - | 1.06 | - | 1 203.31 |
| Measures to ensure accountability of offenders against children | - | - | - | - | - | - | 256.96 | - | - | - | 256.96 |
| Recovery & social integration services | - | - | - | 4.38 | 200.67 | - | - | - | - | - | 205.04 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Case response & treatment: e.g. alternative care; diversions & alternative to custody; detention; family support or community-based care; family tracing reunification | - | - | - | 17.16 | - | - | 210.93 | - | 28.76 | 14.38 | 314.38 |
| Referral, best interest determination & gate keeping procedures | - | - | 4.70 | - | - | - | - | - | - | - | 4.70 |
| Verification, investigation & assessment | - | - | 0.65 | - | - | - | - | - | 45.68 | - | 46.32 |
| Psycho-social support/ mental health services | - | - | - | - | - | - | 2.61 | - | - | - | 2.61 |
| **Grand Total** | **1 195.62** | **176.82** | **312.74** | **67.36** | **218.17** | **18.04** | **501.13** | **11.51** | **75.50** | **14.38** | **2 591.27** |

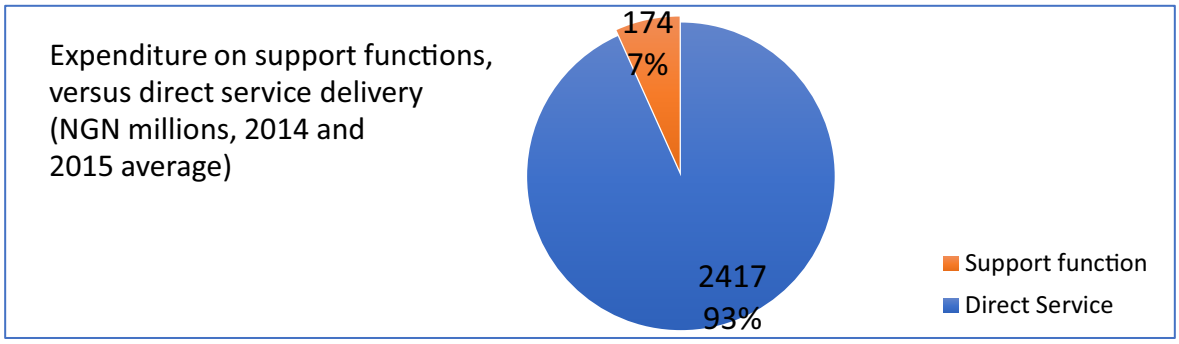
Federal Government spends NGN 1.99 billion on response services (76.8% of CP expenditure), NGN 575 million (21.8%) on prevention services and NGN 26 million (1%) on services that have elements of both prevention and response. Prevention expenditure includes registering children at birth; advocating and promoting human rights; awareness and education programmes; public education by NAPTIP; and advocacy work by the Legal Aid Council. Response programmes include the nationwide services of the Nigerian Police Force, Nigerian Prisons Services, Immigration Services, NAPTIP and the NHRC, as well as the services of the FMoE and FMWASD. The NGN 26 million which are for both prevention and response are for the services of the NHRC and FMWASD, including the FMWASD engaging with states on VAC and the CRA and the NHRC supporting states to adopt the CRA.

### *Expenditure on support functions, versus direct service delivery*

Seven percent of CP expenditure at Federal level was used for support services in 2014/15. This included training of officials conducting birth registration and immigration services, holding of conferences, and training by the National Human Rights Commission for staff, personnel from the public order and safety sector and other stakeholders on the identification, reporting, investigation and prosecution of violators of the Child Rights Act. It also included the inspection and audit of prisons and other detention centres across the country, and workshops for Federal Child Development Departments, selected NGOs and State Child Development Officers.

The direct services provided (93% of CP services at Federal level) included birth registration, police services, and education delivery, as well as direct services by the FMWASD (campaigns, youth engagement through the Children's Parliament), the services for child prisoners, Immigration Services and the Legal Aid Council (legal representation and advocacy).

**Figure 17. Expenditure on support functions, versus direct service delivery**




*Source: Benchmark calculations by authors 2017*

### *Distribution and coverage of funded CP Services*

The distribution of services for which the research could identify expenditure by Federal Government is reflected against the CP Benchmarking matrix in Table 10 below. The matrix records each funded service found for 2014/15 against the service type and risks covered, and provides summarised information on the service. It therefore allows the Federal Government, UNICEF and other CP advocates to see where state funding is being spent relative to the risks and harms discussed above.

**Table 10. Distribution and coverage of funded services**

| | All | Children not registered at birth | Children involved in labour and other work that is harmful | Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination | Abused children (physical, sexual, emotional) | Neglected children and children without adequate family care | Children on the move due to migration, kidnapping and trafficking | Children who are sexually exploited commercially | Children in contact with law | Children affected by emergencies | Children in trans-national crime | Children affected by armed conflict and violence |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Both | | | | | | | | | | | | |
| All harms and risks | FMWASD engages States on VAC & CRA; NHRC support to States to pass, implement CRA | | | | | | | | | | | |
| **Prevention** | | | | | | | | | | | | |
| Public education & community mobilisation | The Nigerian Police Force prints flyers and posters to raise awareness | | | NHRC sensitization on CP/abuse to schools & public; campaign against early child marr-iage; FMWASD VAC campaigns | NHRC sensitization on CP/abuse for schools & public FMWASD campaigns on VAC | NHRC sensitization on CP/abuse to schools & public; FMWASD VAC campaigns; FMWASD priority agenda on OVCs | NAPTIP campaigns & curriculum dev; NHRC sensitization on CP/abuse to schools & public; on child trafficking | FMWASD campaigns on Violence against Children | | | | |

| | All | Children not registered at birth | Children involved in labour and other work that is harmful | Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination | Abused children (physical, sexual, emotional) | Neglected children and children without adequate family care | Children on the move due to migration, kidnapping and trafficking | Children who are sexually exploited commercially | Children in contact with law | Children affected by emergencies | Children in trans-national crime | Children affected by armed conflict and violence |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Birth registration | | NPOPC centres, training, regis-tration during surveys, form printing | | | | | | | | | | |
| Life skills, youth civic engagement (e.g. child-friendly spaces) | Sessions of the National Child-ren‟s Parliament | | | | | | | | | | | |
| At-risk children & families identification | NHRC training on identification of cases | | | | | | | | | | | |
| Background checks & codes of conduct for those working with children | | | | | | | | | | | | |
| Individual family support: | | | FMoE income | | | FMoE programme | FMoE programme | | Legal Aid | | | |

| | All | Children not registered at birth | Children involved in labour and other work that is harmful | Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination | Abused children (physical, sexual, emotional) | Neglected children and children without adequate family care | Children on the move due to migration, kidnapping and trafficking | Children who are sexually exploited commercially | Children in contact with law | Children affected by emergencies | Children in trans-national crime | Children affected by armed conflict and violence |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| supplements, mediation, entitlements, service access, legal aid, parenting | | | generation capacity building of families & communities | | | for street children | for children of migrant fishers | | Services to children in contact with the law | | | |
| Reporting/ Complaints mechanisms | NHRC training on CP case reporting | | NHRC processing of complaints | NHRC complaints processing | NHRC complaints processing | | | NHRC complaints processing | | | | |
| **Response** | | | | | | | | | | | | |
| Verification, investigation & assessment | NHRC training on investigation of cases of CP | | | | | | Immigration Services screening & investigation | | | | | |
| Referral, best interest determination & gate keeping procedures | | | | | | | | | NHRC prison audits | | | |
| Sensitive health, police, judicial, | Nigerian Police | | | | | | Care of children | | FMoJ Provision | | | |

| | All | Children not registered at birth | Children involved labour and other work that is harmful | Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination | Abused children (physical, sexual, emotional) | Neglected children and children without adequate family care | Children on the move due to migration, kidnapping and trafficking | Children who are sexually exploited commercially | Children in contact with law | Children affected by emergencies | Children in trans-national crime | Children affected by armed conflict and violence |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| social work interventions (e.g. counselling, case management) | Force framework for dealing with child cases, printing of forms and guidelines, NHRC training | | | | | | before referral to NAPTIP and other agencies | | of legal services to children in detention | | | |
| Case response & treatment: e.g. alternative care; diversions; detention; community-based care; family tracing reunification | | | | FMWASD programme of response National manual for caregivers" development | FMWASD programme of response National manual for caregivers" development | FMWASD programme of response National manual for caregivers" development | Provision of shelters by the NAPTIP Immigration Services food and health services to children detained | FMWASD programme of response National manual for caregivers" development | Prisons Services borstal homes, access to education services | | Immigration Services food & health services to children detained | |
| Psycho-social support/ mental health services | | | | | | | NAPTIP psycho-social support to victims | | | | | |

| | All | Children not registered at birth | Children involved in labour and other work that is harmful | Children subjected to harmful cultural practices, e.g. child marriage, FGM/C, gender discrimination | Abused children (physical, sexual, emotional) | Neglected children and children without adequate family care | Children on the move due to migration, kidnapping and trafficking | Children who are sexually exploited commercially | Children in contact with law | Children affected by emergencies | Children in trans-national crime | Children affected by armed conflict and violence |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Recovery & social integration services | | | FMoE programmes to recover drop-outs (boys) | | | FMoE programme on Amajiri Education; MWASD services | FMoE National programme on Amajiri Education | | | | | |
| Measures to ensure accountability of offenders against children | | | | | | | NAPTIP database of offenders | | | | | |

## 5.3. Conclusion and recommendations: Federal Government CP expenditure

***Conclusion***

The Federal Government CP Benchmark for 2014 and 2015 is 0.15%. This means that for every NGN 100 spent overall per person, the Federal Government spent 15 Kobo per child on CP services. The CP expenditure making up the Benchmark is equal to 0.08% of total Federal Government expenditure on public goods and services in 2014/15, and to NGN 27.89 per child. The expenditure was heavily concentrated in the public order and safety sector, which spent 67% of Federal Government CP expenditure. This expenditure was by the Federal Ministry of Justice on legal services for children, the Nigerian Police Force on the development of a framework for child sensitive policing and awareness campaigns; the National Agency for the Prohibition on Trafficking in Persons on a national database on trafficking, awareness raising and the provision of shelters and counselling; the Nigerian Prisons Services on correctional homes; and by the Legal Aid Council on counselling and legal representation for children in contact with the law.

Birth registration services by the National Population Commission; capacity building for staff, screening and investigation of child trafficking at border points and supplies for child detainees by the Immigration Services; and work by the National Human Rights Commission, all classified as general public services, made up a further 22% of services at Federal level.

The remainder was services by the Federal Ministry of Women Affairs and Social Development on capacity building, coordination and campaigns for child protection and the Federal Ministry of Education, on developing policy and capacity for violence-free education and education programmes for vulnerable children.

Because most birth registration services are funded at Federal level and because these services are classifed as prevention, prevention activities overall comprised just over a fifth of total CP expenditure at this level. The Federal Government also used 7% of its total CP expenditure for activities such as capacity building and policy development, which are classified as support functions.

***Recommendations***

A small reprioritisation of Federal resources towards additional expenditure on child protection, will add significantly to the expenditure per child. This will allow for more systematic coverage of the direct services that Federal Ministries provide and much more investment in capacity building or in awareness raising activities, complementing the expenditure by States. For example, in the State with the lowest expenditure per child (Cross River), the Federal Government spent just over a third of the combined State and Federal expenditure per child in that jurisdiction in 2014/15 for all services provided. For the whole country, an increase in CP expenditure at Federal level equal to 0.1% of total Federal

Government expenditure would grow consolidated national CP expenditure per child from NGN 109 by 34% to NGN 146 for every child in Nigeria.

Besides this overarching recommendation, the following specific recommendations are made for Federal Ministries:

Expenditure by the Nigerian Police Force, whether from within current budgets or through additional allocations, should increase to allow it to expand and harmonise specialised Child Protection units, that can support the Force throughout the country to manage cases related to children in contact with the law as offenders, victims and/or witnesses in criminal and civil proceedings.

Allocations to the National Population Commission and allocations within its budgets to birth registration services (mainly under the framework of Civil Registration and Vital Statistics – CRVS) should also increase, to enable the Commission to fulfill its mandate on birth registration. Nationally, the 2016-19 MICS found that only 46.8% of children under the age of five is registered. This implies not only that more should be spent on routine birth registration services, but also that money should be spent on awareness campaigns and efforts to trace and register unregistered children.

**Table 11. Comparative context of four surveyed States**

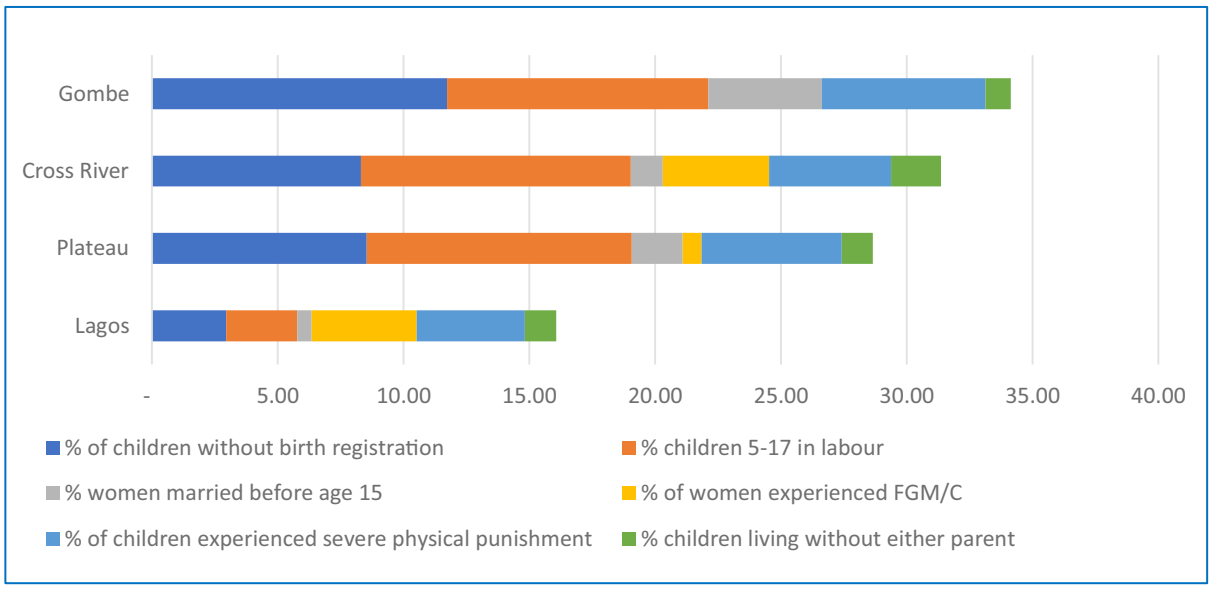
| | Cross River | Gombe | Lagos | Plateau |
|---|---|---|---|---|
| Location in Nigeria | | | | |
| Population and Child Population[47] | 3.65 million<br>1.84 million children 0-17 | 3.04 million<br>1.53 million children 0-17 | 11.63 million<br>5.86 million children 0-17 | 3.95 million<br>1.99 million children 0-17 |
| Population living in Poverty | 33.1% | 76.9% | 53%[48] | 72.4% |
| Infant Mortality | 38 per 1000 live births | 90 per 1000 live births (regional rate) | 45 per 1000 live births[49] | 55 per 1000 live births[50] |
| Public Finance Status (2015)[51] | NGN 11.8 billion (internally generated revenue)<br>NGN 77.4 billion Primary Expenditure | NGN 3.5 billion (internally generated revenue)<br>NGN 58.9 billion Primary Expenditure | NGN 253.5 billion (internally generated revenue)<br>NGN 464.3 billion Primary Expenditure | NGN 2.6 billion (internally generated revenue)<br>NGN 38.8 billion Primary Expenditure |

*Source: State Reports unless otherwise noted*

The four States also differ in the incidence of CP risks and harms overall, and the type of risks and harms that are more or less prevalent. Figure 18 below provides a similar CP harms incidence index to the one calculated for the four countries where FBCP studies have been conducted (Figure 8 in Chapter 3). It is based on the MICS indicators reported in Chapter 1. The calculation of the index is provided in Annex 6. It shows that the highest incidence of the six CP harms for which the MICS 2016-2017 collected data occurred in Cross River State, followed by Gombe. Plateau reported the lowest incidence of harms. Risks and harms relating to lack of birth registration, child labour and severe physical punishment occur relatively frequently across the four States.

[47]The Child Populations for all States were estimated for this Study. The methodology is explained in Annex 2.
[48]Proshare Nigeria, 2005, Poverty Rate Increases in Lagos State, www.proshareng.com
[49]UNICEF, 2017. Lagos State MICS Report.
[50]UNICEF, 2017. Plateau State MICS Report.
[51]Central Bank of Nigeria, 2015, Annual Report. Note that the primary expeniture figures here may differ from the average annual primary expenditure reported for 2014 and 2015 in the State Benchmarks. This is firstly because the figure here is for 2015, whereas the Benchmark figures are averages for the two years. It is however also because for the Benchmarks the information was collected from the Accountant General Reports for the State. The Central Bank of Nigeria Annual Report relies on an annual survey covering most States, and staff estimates for the States that do not respond to the Survey. Accountant General reports for all States were not available.

**Figure 18. Four surveyed States: CP Harms Incidence Index**

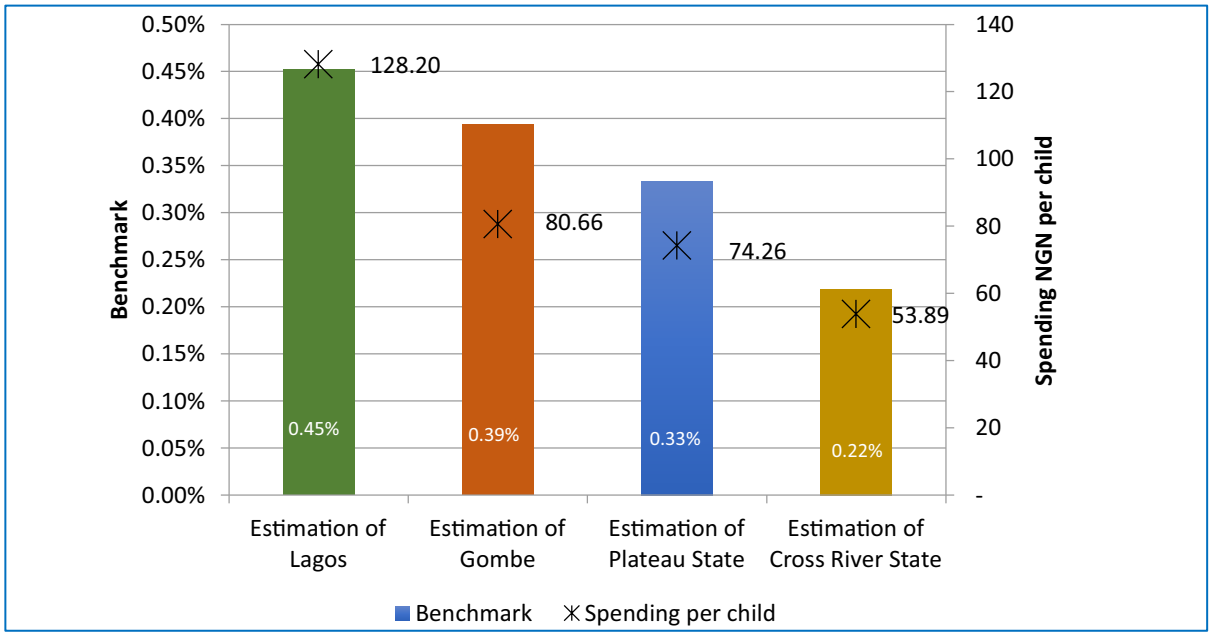



*Source: UNICEF, 2017, own calculations*

## 6.1. State Benchmarks and an estimated Benchmark for all states

The Benchmarks for 2014 and 2015 across the four States range from 0.45% in Lagos, to 0.22% in Cross River (Figure 19). Insofar as internally generated revenue provides a proxy indicator of the relative economic activities of States, this suggests that the State with the highest per capita GDP also has the highest Benchmark. However, at the same time the State with the second highest likely per capita GDP (Cross River) also has the lowest Benchmark and CP expenditure per child.

**Figure 19. Four surveyed States Benchmark of CP expenditure per child**




*Source: Benchmark calculations by authors 2017*

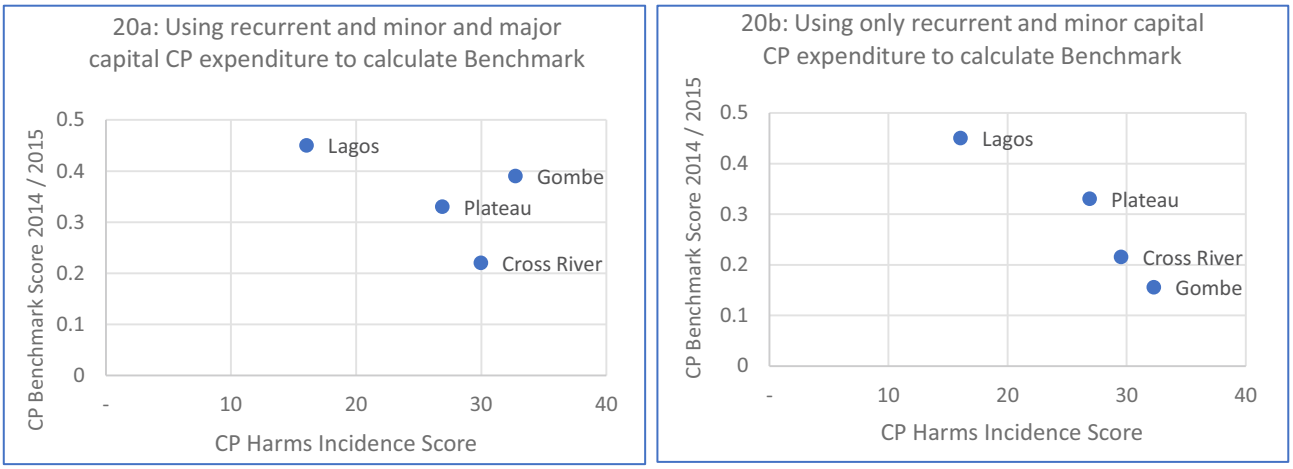
Information on CP expenditure by each State was collected in order to provide a better understanding of the scope and distribution of CP expenditure to State authorities and CP advocates in the State. A second purpose was to use this information to extrapolate an estimate of total expenditure by all States from the surveyed expenditure by the four States. The extrapolation involved a regression of the relationship between CP expenditure and overall primary expenditure in the four States, so that CP expenditure for each of the other States can be predicted based on their primary expenditure. This extrapolation does not provide an accurate total State CP expenditure amount, but it does allow a best possible approximation of expenditure given the information collected.

Using this approximation or estimate, the Financial Benchmark for Child Protection exercise estimates that all States combined spent NGN 81.37 per child in Nigeria on child protection in 2014/15. This is equal to a Benchmark of 0.50%, or in other words, for each NGN 100 spent per person in Nigeria by all States, 50 Kobo was spent per child. This estimated Benchmark of 0.50% compares to 0.15% for the Federal Government. The State Benchmark is higher because actual CP prevention and response services in the shared expenditure responsibility areas such as social protection, education, health and justice, are largely funded at State level, while total primary expenditure by States is lower than the total expenditure by Federal Government.

## 6.2. CP expenditure per child and CP harms incidence in the four surveyed states

When we compare the States' score on the CP Incidence of Harms Index with the Benchmark (Figure 20a), it becomes clearer that with the exception of Gombe, the less a State spent per child on CP services, the higher its index score. In the case of Gombe, it appears to have spent both more relative to its child population and overall expenditure per capita, and also face relatively high incidence of harms. This anomaly can be explained by one expenditure item in the Gombe data, namely a once-off very large investment in a major capital item: the construction of schools with boarding facilities for homeless children. None of the other States had a capital expenditure item of this magnitude. When this one item is excluded from the Gombe CP expenditure, a clear pattern emerges. This is shown in Figure 20b. This figure shows what can be considered CP expenditure of a more recurrent nature, and it shows clearly that States for which a higher incidence of CP harms was reported, spent less on CP services.

**Figure 20. Expenditure per child relative to CP Harms Incidence Index Score**




*Source: Benchmark calculations by authors 2017*

## 6.3. State expenditure by sector

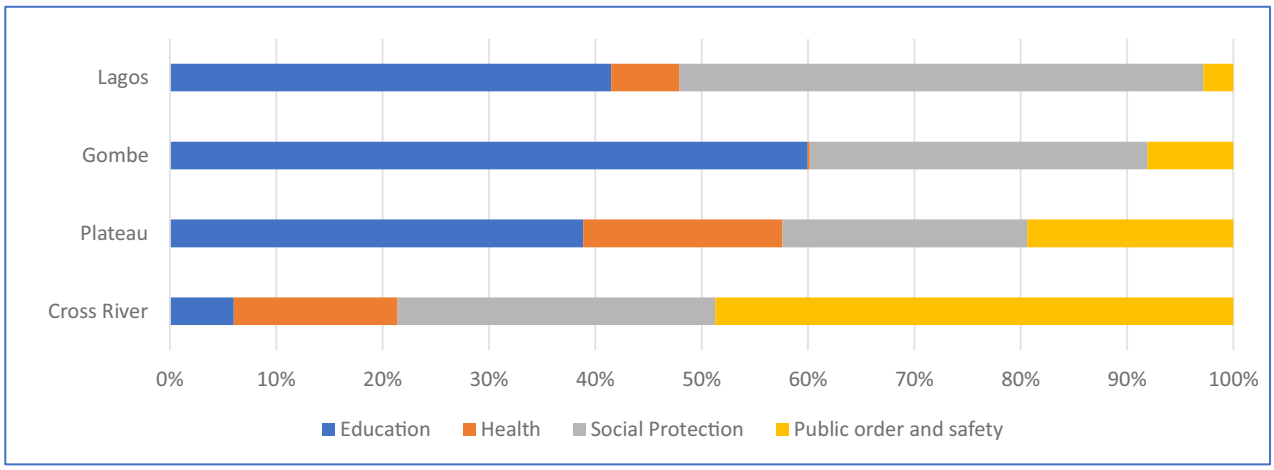
However, the composition of CP expenditure differs significantly across the States. The four sectors that financed CP services across the States were the education, health, public order and safety, and social protection sectors. The sector with the greatest share of CP expenditure was the social protection sector, with shares ranging from 17% in Plateau State to 63% in Lagos State. Across States social protection expenditure comprised the financing of social welfare workers who undertake CP activities, and some specific CP services such as expenditure related to alternative places of shelter, places of custody, and awareness campaigns on CP issues.

As was noted in the cross-country comparison, Nigeria is unusual in the degree to which CP activities are undertaken in the education sector. Thus, with the exception of Cross River State, education ministries and the State Basic Education Boards reported expenditures that qualified, specifically on teachers and counsellors who provide counselling services to child victims. Gombe's high share of education is related to a once-off large investment into Tsangaya schools for homeless children.

With the exception of Gombe, the States also registered a relatively smaller share of expenditure per child for health services. These were spent mostly on health care and counselling services for child victims of abuse and violence.

The range of the shares of CP expenditure per child that were spent on various police and State prosecution, courts and prison services is notable. This share ranges from 3.63% in Lagos to 26.5% in Cross River. These services were both preventative (e.g. the provision of legal aid to children who are in conflict with the law) and responsive (e.g. the investigation of cases of violence against children, court procedures, child remand homes, etc). Mostly, however, the spending was for response services.

**Figure 21. CP Expenditure per child, sector distribution by State: sector % share**




*Source: Benchmark calculations by authors 2017*

When the CP Harms Incidence Index scores were compared to the services by sector and the matrix maps of services provided for each State (see Annex Table 9 for Cross River State, Annex Table 12 for Gombe State, Annex Table 17 for Lagos State and Annex Table 21 for Plateau State), the following points were observed:

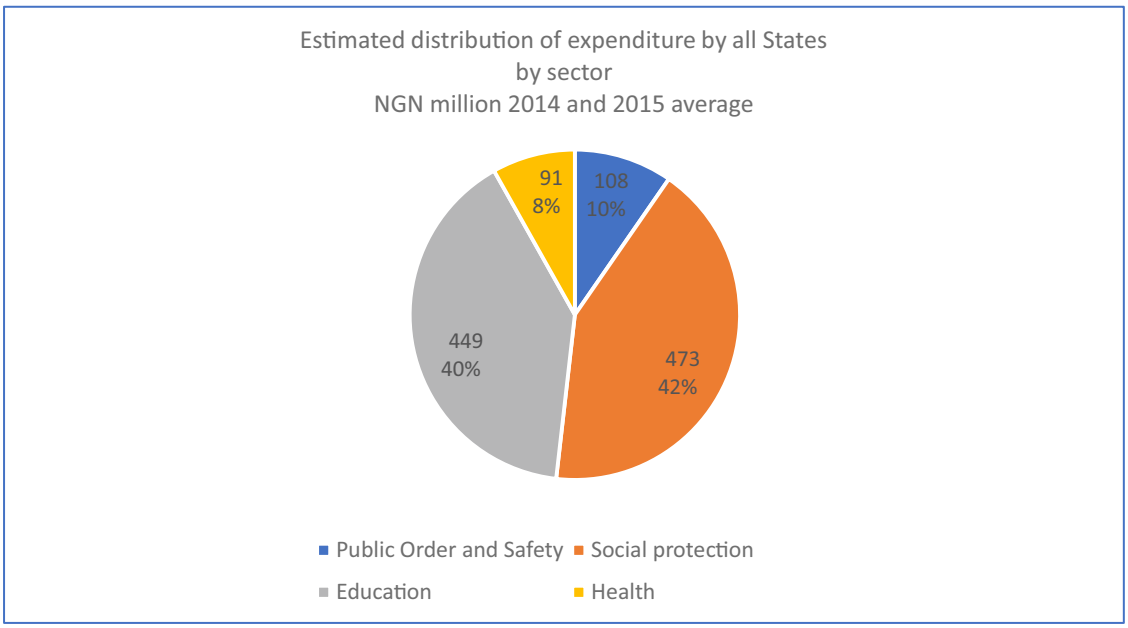
- While all four States reported significant shares of children between 5 and 17 involved in child labour, few reported financing services to prevent or respond to child labour, whether specifically for child labour or incorporated into services that stretch across several harms.[52]
- While Cross River, Gombe and Lagos States reported some incidence of harmful cultural practices related to early child marriage and FGM/C, only Cross River State reported incorporating this into services financed by the women and social affairs, education and health authorities in the State.
- The high number of services and agencies involved in preventing and responding to cases of abuse and violence appear to be appropriate, given that in all four States these incidences contribute significantly to the State index scores. These publicly financed services were spread across the education, health, social protection and justice sectors.
- Birth registration services financed by States to complement national services – e.g. through awareness campaigns and collaborating at State level to provide services such as through hospitals – were only identified in one State and in some LGAs. It is arguable that States with particularly low levels of registration (such as Gombe) should prioritise cooperating with the State offices of the National Population Commission in this way, as Plateau State already does.

[52]Labour and employment is an exclusive Federal Government function. The Federal Ministry of Labour and Employment has State labour offices, as well as regional offices. The Ministry was not canvassed for its possible services, as the preliminary processes to map services and identify budget holders did not reveal any services from the Ministry. However, even if labour and employment is a Federal function, social protection ministries at State level should still address the issue as a child protection need.

- It is interesting that while the index shows relatively low incidence of children not living with either parent, many services were financed provided for children who are neglected or without adequate family care. Expenditure in response to these harms – e.g. on shelters and on social workers – is more prevalent than expenditure on prevention. Of course, neglect may occur even when in the care of either parent. However, it is likely that these services have been prioritised in the past, as the emphasis traditionally has been on response. It may be an option for States to look carefully at the targeting of their available services, to respond to other types of harm.

The graph below shows an estimate of expenditure by sector for all States, based on the expenditure by sector in the four States measured.[53] It is estimated that social protection is likely to have the largest share, at 42% of total estimated CP expenditure by States, education the second largest at 40%, followed by public order and safety at 10%, and health at 8%.

**Figure 22. Estimate of distribution by Sector, all States**




*Source: Benchmark calculations by authors 2017*

Table 12 below provides information on the type of services delivered in States, by State and sector.

[53]This estimate was done by taking the average sector expenditure share for the four States, and applying that to the total estimated CP expenditure for all States.

**Table 12. Financed services by Sector and State (comparative table)**

| | Education | Health | Public Order and Safety | Social Protection |
|---|---|---|---|---|
| **Cross River State** | School counsellors provide counselling to child victims of abuse and violence | Services for victims of abuse and neglect | Public Defendants for children in contact with the law<br>Child sensitive prosecution services | Advocacy and awareness programmes focused on the Girl Child.<br>Case response and treatment services delivered by social welfare workers<br>Remand home (renovated but not yet in use in 2014/2015) |
| **Gombe State** | Construction of Tsangaya schools (residential schools for street children/ Almajiri Children)<br>Inspection of schools on disciplinary measures and providing guidance to all schools on CP issues | Services for victims of child abuse and violence, and neglect | Legal aid to children in conflict with law<br>Specialised prosecution services<br>Referral of child victims to other ministries<br>Programme to divert children in conflict with law, and provide alternative custody arrangements<br>Training of judges to manage CP cases | Social workers providing case response and treatment services<br>State orphanages and supervision of non-state orphanages<br>Promotion to adopt CRA<br>Mobilisation of communities against VAC<br>Coordination meetings of the CP Network<br>Advocacy on Girl Children<br>Training to social workers to identify at risk families<br>Renovation of a correctional supervision home for children<br>Support to internally displaced children<br>Community management for acute malnutrition for abandoned children |
| **Lagos State** | School counsellors provide school-based counselling services to children victims of violence, abuse and neglect.<br>Identification of children for referral<br>CP education and awareness programmes | Treatment and care for victims of child abuse, neglect | Family Courts<br>1-Stop Child Justice Centre (providing services to victims)<br>Public Defender providers services to children in conflict with the law<br>Child sensitive prosecution services<br>Inspection of State prisons by the Chief Justice for upholding treatment standards for children in prison | Ministry of Youth and Social Development covers primary health care expenses of children without adequate family care<br>Social workers to manage CP cases<br>Hospital-based medico-social work<br>Integration and aftercare services for child victims<br>Adoption services<br>Ministry provides upgrading for correctional facilities<br>Orphanages<br>Coordination with family courts<br>State Governor has a specialised team/task force that oversees care for neglected and abused children and provides coordination of services |
| **Plateau State** | Educators provide counselling services to children victims, and are actively involved in the management of and response to CP cases<br>Educators provide referral services to social and justice ministries | Medical Treatment and counselling for children victims of abuse, violence and neglect<br>State Health Service support Federal level birth registration | Prosecution services<br>Public Defence for children in contact with the law.<br>Referral of cases to other Ministries, mediation of cases to divert from custody and conflict with law | Child welfare workers to manage case response and treatment<br>Social workers to identify and assess at risk children and families, and case work<br>Administrators in Ministry spends time to manage and coordinate cases, investigation and assessment of cases<br>Campaigns for children (without adequate family care)<br>Capacity building for CP |

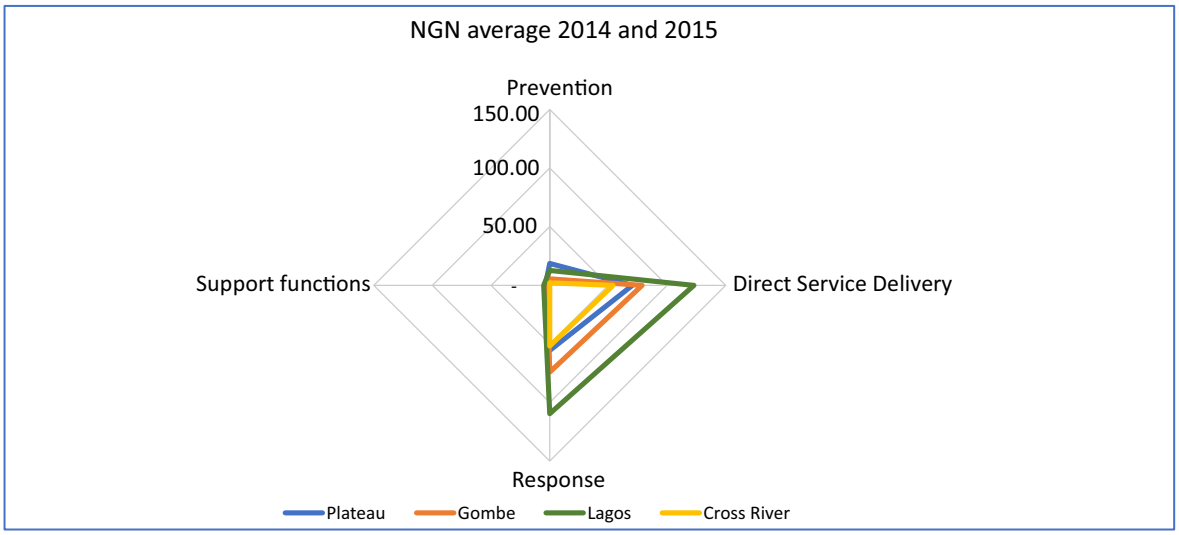
## 6.4. State expenditure by prevention and response, and direct services vs support function financing

The four States exhibited surprisingly different patterns of services. The radar graph in Figure 22 maps the share of prevention versus response expenditure on the vertical access, and the share of direct service delivery versus support function financing on the horizontal axis. This creates contrasting 'maps' or 'patterns' of CP expenditure for the four States. While the basic shape of each State's service distribution is similar, the degree of orientation to direct service delivery and response services differs between the States. Of the four States, Lagos and Plateau States could be said to have made some progress in establishing a CP system rather than just responding to CP risks and harms on an issue-by-issue basis.

Plateau State, which had the lowest score on the CP Harms Incidence Index, spent the most on prevention services, although it was still low relative to response services. This may be because lower incidence of harms may mean lower pressure to utilize available funding for response services, but it is likely that State specific social and policy factors drive the incidence of harms and CP expenditure respectively. The publicly financed prevention services in Plateau State were mostly provided by the education ministry, and is an estimate of the cost of the time educators actively spent on managing and responding to CP cases by providing family risk identification and referrals to child welfare officers / legal officers.

Lagos State invested in prevention services too but is the State with the highest investment in support functions. Specific services financed by Lagos State which were not found in other States are the inspection of prisons / places of custody by the Chief Justice. Most of the States had some expenditure related to the translation of the Federal Child Care Act into state legal instruments and related to its implementation.

**Figure 23. Prevention and Response services / Direct Service and Support function expenditure shares by State**




*Source: Benchmark calculations by authors 2017*

## 6.5. Conclusion and recommendations on CP expenditure at state level

***Conclusion***

The Nigeria FBCP exercise for 2014 / 2015 collected data from four States, namely Cross River, Gombe, Lagos and Plateau States. For each NGN 100 spent per person on all public services, Cross River spent 22 Kobo per child on CP services, Gombe 39 Kobo, Lagos 45 Kobo and Plateau 33 Kobo.

Information on CP expenditure by each State was collected in order to provide a better understanding of the scope and distribution of CP expenditure to State authorities and CP advocates in the State. A second purpose was to use this information to extrapolate an estimate of total expenditure by all States from the surveyed expenditure by the four States. The extrapolation involved a regression of the relationship between CP expenditure and overall primary expenditure in the four States, so that CP expenditure for each of the other States can be predicted based on their primary expenditure. This extrapolation does not provide an accurate State CP expenditure number, but it does allow a best possible approximation of expenditure given the information collected.

Using this approximation or estimate, the Financial Benchmark for Child Protection exercise estimates that all States combined spent NGN 7.5 billion (or NGN 81.37 per child in Nigeria) on child protection in 2014/15. This is equal to a Benchmark of 0.50%, or in other words, for each NGN 100 spent per person in Nigeria by all States, 50 Kobo was spent per child. This compares to 15 Kobo per child for each NGN 100 spent at the Federal level. The higher expenditure at State level is driven by the fact that most actual prevention and response services in shared expenditure responsibility areas in Nigeria, was financed at the State level.

The estimated NGN 7.5 billion spent by all States, is equal to 75% of the consolidated Federal and State CP expenditure estimate. How this funding is used therefore matters.

The analysis across States indicates that there is significant variation in the distribution of expenditure between sectors and types of services financed across States in 2014/15. This can be explained by States having significant autonomy over both which services they deliver and the cost drivers – such as remuneration – of those services. The absence of a standardised child protection model or minimum package of services across States also contributes to this variation.

Despite this variation, there are some services that States commonly provide. These are by sector:

**Social Protection** (estimated as 42% of total expenditure): In the social protection sector States typically financed awareness and advocacy programmes on child protection, the girl child and the Child Rights Act; coordination of child protection services across sectors; and

state orphanages and/or the supervision of non-state orphanages. Other services found to be financed by some States are the coverage of primary health are expenditure of children without adequate family care, and medico-social work in hospitals; capacity building for child protection; and expenditure on correctional homes.

**Education** (estimated as 40% of total expenditure): States typically financed counselling services in schools, whether these were provided by teachers or by specialised school counsellors. Other services financed include awareness programmes on child protection, school inspections on disciplinary procedures, and referral services to other ministries, such as to the State ministries of justice. In one State (Gombe) the construction of a residential school for street children was financed in the 2014 / 2015 period.

**Public order and safety** (estimated as 10% of total expenditure): States typically financed legal aid or public defenders for children in conflict with the law; child-senstive prosecution of cases; and the referral of cases to other Ministries and the mediation/diversion of cases. In one case inspection of prisons for upholding treatment standards for children was financed. One State also reported financing a one-stop Child Justice Centre.

**Health** (estimated as 8% of total expenditure): States typically financed services for child victims of abuse, violence and neglect. One State (Plateau) also reported financing counselling services for child victims from the health budget, and undertaking complementary services on birth registration.

The research suggests that there is a indirect correlation between the amounts States routinely spend on child protection, and the incidence of CP harms in the State. Higher routine (meaning recurrent and minor capital expenditure) CP expenditure relative to the child population and overall expenditure per capita, is associated with lower incidence of CP risks.

The research has shown that in some instances individual States prioritised financing services responding or preventing harms that are more prevalent in the State. For example, Plateau State, which has high percentages of children whose birth is not registered, complemented Federal birth registration and services with its own initiatives. All four States had several services to prevent and respond to abuse of and violence against children.

***Recommendations***

The research has however also shown some gaps. Based on the distribution of expenditure across the four States surveyed, the research has resulted in the following recommendations for CP expenditure by all States[54]:

- All four States included an apportionment of their expenditure on the salaries of social workers as CP expenditure because these workers handle CP cases routinely. However, there was little reference to targeted expenditure on CP case management beyond salaries, such as allocations to support Child Protection networks or coordination between sectors to manage cases. There was also very little expenditure on specialised child protection officers. In the social protection sector therefore, expenditure should increase to provide more targeted allocations to child protection.
- It is likely that States do not provide enough services for children involved in child labour. This is despite 50.8% of children being involved in child labour beyond the threshold number of hours for their age group, according to the 2016-17 MICS. There was very little mention of children who are involved in labour as a specific target for prevention or response services in the social protection or education sectors in the four States. Across States therefore, more targeting of children involved in child labour should occur.
- While Cross River – for which the MICS has shown relatively high prevalence of childhood and early marriage as well as FGM/C – targeted harmful cultural practices in its prevention and response services, the other three States surveyed did not. If States generally do not fund specific services in this area, more targeting of prevention services such as awareness campaigns and identification of children at risk, and response services such as counselling and medico-social services are needed. This is because nationally 25.3% of girls under fourteen had undergone some form of FGM/C, as reported by their mothers age 15-49 in the MICS 2016-17 survey, and 44.1% of women age 15-49 were married before age 18.
- In the four States there was some, but relatively little mention of services for children affected by conflict, forced migration, kidnapping and trafficking, to support Federal level services. Across States this expenditure should increase.

[54]The individual State reports in Annex 5 contain specific recommendations for each State.

# Chapter 7. Local Government Authority CP Expenditure

Nigeria has 774 local governments. They have a list of civic responsibilities with a focus on public health issues. In terms of child protection, they have a shared responsibility with Federal Government for the registration of births (as well as deaths and marriages). In addition, local governments share the responsibility with State governments for health centres and maternity centres; health clinics; preventive health services; nursery and primary education; and public awareness campaigns and intervention programmes related to beggars and prostitutes,[55] all of which may contain elements of CP.

The FBCP researchers experienced challenges when attempting to identify CP expenditure at local government level. Besides being unable to consistently collect information on the total primary expenditure of local governments (which is needed to calculate a Benchmark for each LGA), the FBCP researchers also reported that the budgets in LGA's they visited were of a highly aggregated cost centre level and that the Chief Executive of the local Council held fairly wide discretionary spending powers. For the LGAs visited, apart from Birth Registration, the only other CP service identified was the existence of FSSU's (Family Social Service Units), which may include CP services. Respondents at LGA level thought primary health care clinics also provided CP services through the care and treatment of child victims of neglect and abuse but could not provide information on the degree to which this occurred in practice, or what the associated spending may have been.

During the initial FBCP mapping workshops State government officials reported on the prevalence of community and family mechanisms to resolve CP issues. This is backed up by the research of Child Frontiers (2015)[56] which reported that in spite of the presence of formal services at the local government level (such as Family Social Service Units), very few cases are brought to formal services. For example, their research reports, that in Ikeja (Lagos State) with a population of over 500,000, only 8 child protection cases were brought before the FSSU in one year (1.6 cases per 100,000).

## 7.1. Collected information on LGA CP services by state

***Cross River State LGAs***

Only one LGA, Akamkpa, was included in the Cross River FBCP study. In this LGA the Social Development, Youth and Sports Department was reported to provide life skills education and Children's Parliament activities. This expenditure may include services which are not strictly CP

[55]Global Journal of Human Social Science Arts & Humanities Volume 12 , Issue 9, 2012.
[56]Child and Family Welfare in Lagos;: What does the research tell us:Briefing Paper I. Child Frontiers

and may not be confined to the 0-17 age group, but the respondents were unable to provide precise estimates on the services provided, the age groups involved and the distribution of expenditure. The estimate below is based on their rough estimate of likely CP expenditure by the unit.

**Table 13. Child protection expenditure in Cross River**

| NGN | **CP Service** | **CP Expenditure** | **Spending per child** |
|---|---|---|---|
| Akamkpa Social Development, Youth and Sports Department | Life skills education and child-friendly youth civic engagement spaces | 250 000.00 | 2.60 |

### *Gombe*[57]

In Gombe two of the eleven local governments were included in the FBCP, Kwami and Kaltungo. Kaltungo is an urban LGA and Kwami a rural LGA. Both have been part of the UNICEF Child Protection Systems Strengthening Programme since 2015. In both Kaltungo and Kwami the researcher was only able to identify funded services related to birth registration. In Kaltungo the expenditure included public awareness programmes to raise awareness of birth registration. In Kwami the expenditure was the cost of providing a local government official who handled birth and death registrations and may have dealt with other CP issues. Using an estimation of the number of children in the local government areas, it would appear that Kaltungo spent four times as much as Kwami on child protection.[58]

**Table 14. Child protection expenditure in Gombe**

| NGN | **CP Service** | **Expenditure on Service** | **Expenditure per child** |
|---|---|---|---|
| Kaltungo | Birth Registration Public Awareness Programmes | 1 568 811 | 16.1 |
| Kwami | Birth Registration | 492 120 | 3.9 |

[57]The Gombe collected information has been adjusted downwards by a factor of 48 for the Draft report, until the data can be double-checked. The original estimate had a single officer costing NGN19 million, which is unlikely. For this draft report therefore, the figures were adjusted by the difference between the Gombe estimates on average, and the other LGAs on average.

[58]The number of children for all the LGAs were estimated using the same methodology as for the State estimates, applied to available estimates of the LGA population.

### *Lagos State LGAs*

The Social Welfare Officers in Women Affairs and Poverty Alleviation as well as Agriculture, Rural and Social Development Department of Kosofe estimated that they spent 30 percent of their time on all child related activities. The officials further indicated that out of the total child expenditure, 40% was utilised for CP activities. The team was unable to reach officials in Ikeja LGA but was able to get overall budget information. Table 15 therefore also provides an estimate for Ikeja LGA, but this is based on the assumption that it provides similar services on a similar scale to its total social welfare offering.

**Table 15. Total CP Expenditure in Lagos State Local Government Areas**

| NGN Average 2014 and 2015 | **Services** | **CP Expenditure** | **Expenditure per child** |
|---|---|---|---|
| Kosofe LGA social welfare officers[60] | Counselling and other services for CP cases | 858 552.00 | 1.98 |
| Ikeja LGA social welfare officers (estimate) | Counselling and other services for CP cases | 878 544.76 | 4.31 |

### *Plateau State LGAs*

The two Child Protection Strengthening Programme LGAs included in the FBCP research in Plateau were Jos North and Mangu. In both Jos North and Mangu the only funded CP services the team could find were provided by the Social Welfare Units, which provided counselling and case management services. Expenditure was estimated using available data on social welfare worker salaries, and an estimate by respondents on the time spent on CP cases. Using an estimation of the number of children in the local government area, it would appear that Jos North not only spent three times more than Mangu, it also spent just over double the amount per child. Jos North is an urban and Mangu a rural local government council populated predominantly by farming communities.

**Table 16. CP expenditure in Plateau**

| NGN | **CP Service** | **CP Expenditure** | **Spending per child** |
|---|---|---|---|
| Mangu Social Welfare Unit | Counselling and case management services | 4 194 197 | 22.70 |
| Jos North Social Welfare Unit | Counselling and case management services | 12 885 067 | 47.92 |

[59]Auditor-general of Local Governments of Lagos State and Budget Presentation documents for Kosofe local Government Area

[60]Social Welfare Officers in Women Affairs and Poverty Alleviation, Agriculture, Rural and Social Development

## 7.2. Estimate of the impact of LGA CP expenditure on CP Financial Benchmark

It is possible to make an estimate of the effect LGA expenditure would have had on the Benchmark had it been possible to get good data at this level. The estimate provided below is however only very rough, and should be treated more as an indication of the likely directionality of the effect, rather than as a reliable figure in its own right. This is firstly because the estimate relies on poor information on actual expenditure on CP services by the seven LGAs surveyed; secondly because 7 out 774 LGAs is a sample that is smaller than 1% and any estimate extrapolated from such a small sample size is likely to be unreliable; and thirdly because the estimate uses neither reliable primary expenditure figures, nor exact child population estimates.

While the team could not source reliable estimates of the primary expenditure for all 774 LGAs in Nigeria, it did have access to estimates of the population of each LGA, on the basis of which a child population could be estimated, based on the national share of children 0-17 in the population. Regression analysis was then done, to derive a coefficient of the degree to which CP expenditure might vary relative to the child population of each LGA. It is worth noting that there is no statistical significance to this estimate.[61]

The result of the regression analysis is provided in Table 17.

**Table 17. Estimate of national LGA CP expenditure per child**

| State | LGA | 2014/2015 Average | | |
|---|---|---|---|---|
| | | Child Population Estimate | CP Expenditure Estimate NGN | CP expenditure per child Estimate NGN |
| Cross River | Akamkpa | 96 110 | 250 000 | 2.6 |
| Gombe | Kaltongo | 97 451 | 1 568 811 | 16.1 |
| Gombe | Kwami | 127 046 | 492 120 | 3.9 |
| Lagos | Kosefe | 432 853 | 858 552 | 2.0 |
| Lagos | Ikeja | 203 741 | 878 544 | 4.3 |
| Plateau | Jos North | 268 894 | 12 885 067 | 47.9 |
| Plateau | Mangu | 184 731 | 4 194 197 | 22.7 |
| Regressed LGA CP expenditure per child (P value = 0.123, i.e. no significance) | | | | 13.59 |

[61]The regression analysis result for the P statistic was 0.12 which is bigger than 0.05. If this is the case the null hypothesis cannot be rejected, ie that there is no relationship between the child population and spending per child.

The resulting Benchmark calculation is provided in Table 18 below. It shows that the LGA contribution to CP expenditure total is about 11%. This suggests that the judgement prior to data collection that LGA expenditure might be below the threshold for inclusion was marginal, but probably correct.

Because LGA expenditure on CP as a share of total LGA expenditure is lower than for the equivalent share of consolidated national CP expenditure in consolidated national total expenditure, it means that the Benchmark for LGA expenditure is lower than the Consolidated National Benchmark. If LGA expenditure therefore were to be added to the consolidated Federal and State expenditure, it would result in a lower consolidated Benchmark for Nigeria than the one used in Chapter 3 above for international comparisons. If LGAs were included, therefore, it possibly would have a negative effect on the overall Benchmark for Nigeria.

**Table 18. Estimated effect of LGA expenditure on Consolidated National Benchmark**

| | Calculation guide | Estimation of Consolidated National (Federal and States) Benchmark | Rough Estimate of LGA Benchmark | Rough Estimate of Alternative Benchmark including LGAs |
|---|---|---|---|---|
| Primary expenditure (NGN) | A | 6 424 655 000 000 | 1 246 300 000 000 | 7 670 955 000 000 |
| Primary expenditure per capita (NGN) | B | 34 850 | 6 760 | 41 610.25 |
| Estimated CP Expenditure (NGN) | C | 10 151 436 818 | 1 262 418 835 | 11 413 855 653 |
| Children (0– 18) (D) | D | 92 913 978 | 92 913 978 | 92 913 978 |
| Expenditure on CP per child (NGN) | F=C/D | 109.26 | 13.59 | 122.84 |
| TOTAL ESTIMATED BENCHMARK | F as % of B | 0.31% | 0.20% | 0.30% |
| As a percentage of expenditure on public goods and services | C as % of A | 0.16% | 0.10% | 0.15% |

If LGAs were to be added, given the array of services found in the LGAs surveyed, it most likely would add to the social protection and general government services sectors, spread between prevention (birth registration and youth civic engagement) and response (child sensitive social services, counselling and some case management) services.

# Volume II: ANNEXES

**Additional information and all annexes can be found online on the UNICEF Nigeria website https://www.unicef.org/nigeria/reports/financial-benchmark-child-protection**

# List of MDAs

Plateau Ministry of Women Affairs and Social Development
Plateau State Planning Commission
Plateau Ministry of Finance and Budget
Plateau Bureau of Statistics
Plateau Ministry of Health
Plateau Primary Healthcare Development Agency (PHCDA)
Plateau State Universal Basic Education Board (SUBEB)
Plateau Ministry of Education
Plateau Ministry of Justice
Plateau Judiciary
Plateau Child Protection Network
Plateau National Human Rights Commission
Jos North Local Government Council
Mangu Local Government Council

Gombe Ministry of Women's Affairs and Social Welfare
Gombe Ministry of Economic Planning
Gombe Bureau of Statistics
Gombe Ministry of Health
Gombe Ministry of Education
Gombe Plateau State Universal Basic Education Board (SUBEB)
Gombe Ministry of Justice
Gombe Ministry of Youth Empowerment
Gombe Ministry of Local Government
Gombe Ministry of Finance and Economic Development
Gombe Judiciary
Kaltungo Local Government Council
Kwami Local Government Council

Cross River Ministry of Women Affairs
Cross River Ministry of Social Welfare and Sustainable Development
Cross River Ministry of Justice
Cross River Judiciary
Cross River Ministry of Health
Cross River PHCDA
Cross River Ministry of Education
Cross River SUBEB
Cross River Budget Office
Cross River House of Assembly
Akpamka Local Government Council

Lagos Ministry of Youth and Social Development
Lagos Ministry of Economic Planning and Budget
Lagos Ministry of Justice
Lagos Judiciary
Lagos Ministry of Health
Lagos Ministry of Education
Lagos Health Service Commission
Lagos Domestic and Sexual Violence Response Team
Kosofe Local Government Council
Ikeja Local Government Council

Federal Ministry of Women Affairs and Social Development
Ministry of Budget and National Planning
Nigerian Prisons Services
Federal Ministry of Justice
Nigeria Police Force
National Human Rights Commission
Legal Aid Council
National Agency for the Prevention of Trafficking in Persons
Federal Ministry of Health
Federal Ministry of Education
Federal Ministry of Finance
National Population Commission

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