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# Public Finance Management for Children

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## Situation Overview

The decisions the Government makes about how to fund social policies and services are critical to children and to equitable development as a whole.

Article 4 of the UN Convention on the Rights of a Child (CRC), General Comment No. 19, emphasizes the importance of investing in children to the maximum extent possible of available resources for children.

Many of the obstacles to improving child outcomes can be directly traced to public finance management (PFM) challenges. For example, poor quality education is often a result of high teacher absenteeism, which itself may be due to delayed salary payments as a result of poor funding flows. The lack of critical health supplies, due to poor costing or inequitable distribution of funds, contributes to poor child health outcomes.

The [open budget survey \(OBS\)](#) is the world's only independent, comparative assessment of public budget transparency, oversight and public participation. In 2017, for the first time, OBS findings were disseminated in South Sudan to national partners including the

Ministry of Finance and Planning (MoFP) and the National Legislative Assembly (NLA). South Sudan's score was very low: out of 100, the transparency index scored 5, public participation 2, and budget oversight 54.

A focus on public finance for children (PF4C) tackles these public finance management (PFM) challenges to achieve strategic results for children. And UNICEF is committed to supporting the MoFP to improve the size, efficiency, effectiveness and equity of government and donor resources in social sectors in support of children, and support: (i) measuring and monitoring social sector investments; (ii) maximizing the impact of social sector investments; and (iii) increasing investment in social sectors.

South Sudan's UNICEF-supported PFM programme is nascent but has achieved significant progress since its launch in 2017. In 2019, UNICEF and the MoFP signed their first ever joint workplan covering 2019-2021, outlining the key joint PF4C agenda as outlined in the next section.

## 2019 results



300 MoFP staff (32 states) trained on PFM/budget preparation



2 Citizens' Budgets (Draft Budget, Enacted Budget) produced and posted on MoFP website



2 Budget Briefs – National and Education Budget - launched by MoFP and MoGEI



MoFP participating as review erto 2019  
**Open Budget Survey**

### Budget transparency and accountability

MoFP participated as an official reviewer of the Open Budget Survey (OBS), and the Under-Secretary participated in a regional workshop on the OBS in South Africa in July 2019, supported by the International Budget Partnership (IBP), which included representatives from finance ministries from across the region.

In line with the 2018 national action plan for budget transparency and the first ever national budget transparency stakeholders' workshop, organized by the MoFP in June 2018, UNICEF supported the MoFP to achieve several key milestones, including producing a series of public documents to support the public and other stakeholders to understand and interact with Government financial processes. These include [National Budget Briefs](#) for the financial year 2018/19; a [Budget Brief for the education sector](#); and two [Citizens' Budgets](#) for the financial year 2019/20 (for the [draft budget](#) and [enacted budget](#)). They present key public finance information to a general audience and were used in series of public awareness raising activities on budgetary processes in the country.

The MoFP and UNICEF also supported several public engagements on the budgetary process, including through radio programmes around the national budget and sector-specific discussions. They also enabled civil society participation in the first parliamentary hearing on the 2019/20 budget.

UNICEF is supporting the MoFP to regularly publish budget documents

online to enable public finance partners and stakeholders, civil society organizations and the wider public to easily access public budget information. This will improve the Open Budget Index for South Sudan. The documents are available on the MoFP's website <http://www.mofep-grss.org/>

### Training on public finance for children

In 2019, the MoFP and UNICEF, through a partnership with Oxford Policy Management launched a one-year PF4C programme to strengthen the capacity of ministries at national and subnational levels to plan and implement child-responsive budgets. Based on consultations with MoFP and key stakeholders in various sector Ministries, a comprehensive training programme on PF4C was developed, including practical guidance and budget preparation tools (State Budget Preparation System), for use by ministry personnel involved in the budget process at national and – especially – at state level. Over 300 state level practitioners representing 32 states participated in State Budget Preparation Workshops, through a training of trainers (ToT) approach (10 MoFP trainers) in three regional workshops (in Juba and Wau) between August and October 2019.

### Education public expenditure review and expenditure tracking survey

The Ministry of General Education and Instruction (MoGEI) is supported

by the Global Partnership for Education (GPE) and UNICEF to implement a public expenditure review (PER) in the education sector. Given the rapid increase of funding to the sector, the PER is intended to enable better understanding of the quality of spending, to identify key spending bottlenecks and to provide recommendations for specific actions so that the MoGEI can spend more effectively a fast-growing education budget.

The PER is being complemented with a public expenditure tracking survey (PETS) for the education sector. While the PER assesses the performance of past spending, a PETS assesses the flow of funds throughout the sector, down to school level. The PER and PETS combined provide the most comprehensive picture of the education PFM system possible, and will inform the development of multi-year action plans with MoFP and the MoGEI. This approach will be particularly valuable if the peace dividend is achieved, as this will likely signal a continuous, rapid increase in funding for the education sector.

### 2020 Priorities

2019 was the 1st year of PF4C capacity building programme, which included national and subnational capacity assessments. In 2020, UNICEF aims to support the MoFP on a capacity building programme targeting sub-national governments around budget execution and reporting and re-establishing oversight mechanisms such as sector transfer monitoring committees (e.g. education, health) as well as set up a national budget coordination working group.

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More information on the situation in South Sudan and UNICEF response, including the latest situation reports, can be found at <https://www.unicef.org/southsudan/>

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