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## UNICEF's Work in Public Finance for Children

Public Finance for Children (PF4C) aims to improve the use of domestic resources for services of importance to children. In over 100 countries UNICEF takes a hands-on approach to helping governments make budget decisions that lead to adequate investment and continually improves budget equity, efficiency, effectiveness and transparency for greater impact.

### What is our Focus?

UNICEF's work promotes the following PFM objectives while ensuring alignment with national and international development goals:

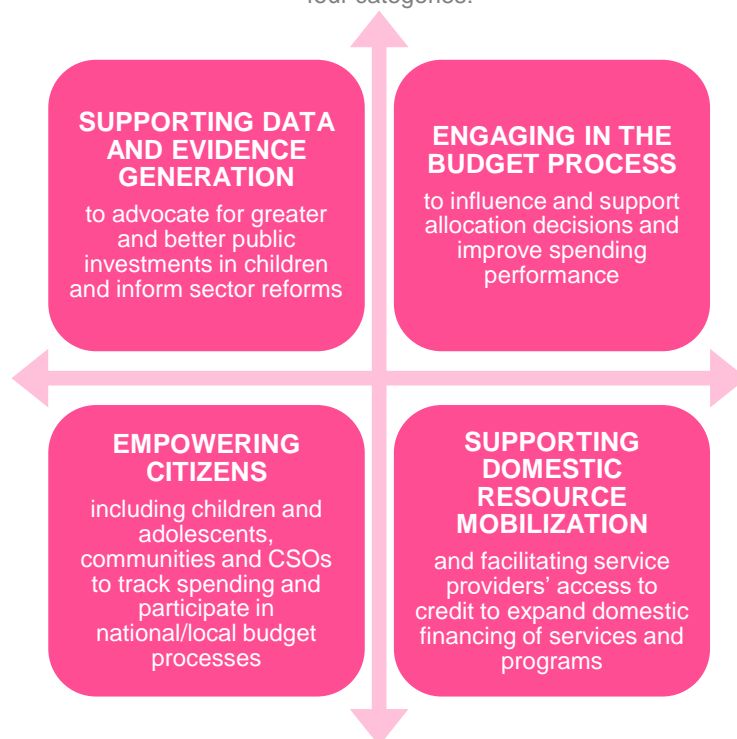
#### 1. Sustainable increases in public spending for children

The PF4C work considers how much and how well public funds are being used for children. In situations where resources cannot cover the cost of basic services for all children, it becomes essential to focus on increasing overall social sector expenditure. UNICEF uses evidence-based, affordable solutions to identify potential areas for flexibility in fiscal spending so that funds can be directed towards social spending without jeopardizing fiscal sustainability.

#### 2. Making children a budget priority

All countries make choices how to invest their limited financial resources, an especially difficult choice when they are faced with challenges such as declining or stagnating revenues. UNICEF supports them in protecting and prioritizing spending on social services for children, emphasizing the long-term benefits of investing in children and generating evidence of the impact these investments have on human capital development.

UNICEF's work in PF4C can broadly be summarized into four categories:



### 3. Making public spending on social services for children more efficient and effective

In many instances there are considerable differences between allocations and actual expenditures on social services. Ensuring that scarce resources are used in the most efficient and effective way possible, on impactful programmes that generate the highest positive social returns for the most vulnerable people, guarantees that services are delivered to everyone in need and at the lowest possible cost. This, in turn, may yield savings that can be reallocated for developing other programmes or to increase coverage of existing ones. To do this, UNICEF supports countries to assess the efficiency and effectiveness of social spending, and also to implement practical solutions that free up fiscal space, permit reallocation or increased utilisation of resources, and improve outcomes for children.

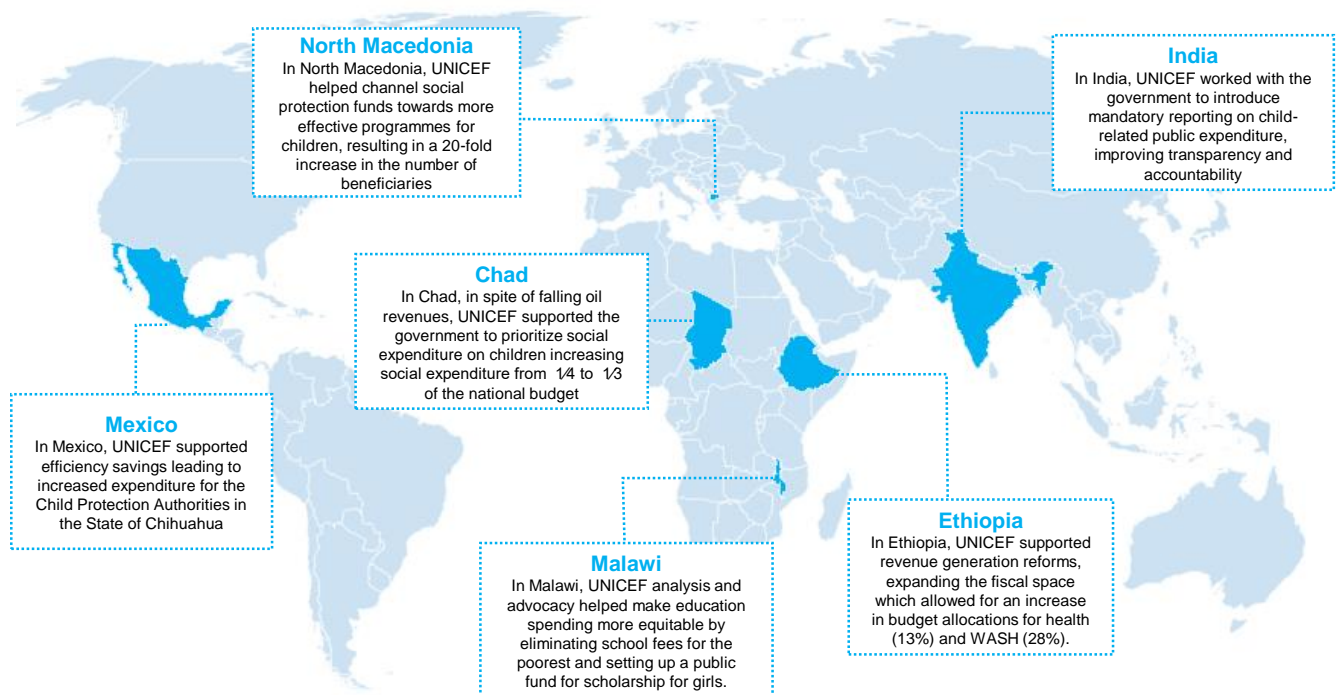
### 4. Ensuring more equitable social spending

Ensuring that public financial resources are spent on services for those that need them the most is one of PF4C's highest priorities. Even where total budgets seem sufficient, funding is often concentrated on services that benefit the rich more than the poor, and often does not reach those children most in need of support.

UNICEF supports the generation and analysis of equity in public expenditure data, focusing specifically on the territorial and distributional equity of social spending. This work has produced evidence regarding the link between public expenditure patterns and social outcomes for the poorest and most vulnerable children. These analyses can help in estimating the cost of closing the gaps in public spending for children, assessing the distributive effects of public policies and public spending, and improving the targeting of public resources. Our work also supports the financing of policies that support greater equity and inclusion, in particular around promoting gender equality, social inclusion of children with disabilities, social protection for children and financial support to migrant and refugee children.

### 5. Improving transparency and accountability of public budgets

Greater public awareness around how public funds are allocated and used can help support better decisions, more public oversight, and ultimately better services and outcomes for children. Availability of good budget data is crucial to support budget planning, and to track how well policy commitments are being translated into direct action to benefit children and young people. Because spending related to children tends to be a large share of the budget, increasing transparency of these components can spur improvements in fiscal transparency.



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