

PF4C Working Paper, No. 2

Child-focused Public Expenditure Measurement: A Compendium of Country Initiatives
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Acronyms

| | |
|--------|--|
| BEL | Budget Expenditure Line |
| BMAU | Budget Monitoring and Accountability Unit (Uganda) |
| C-PEM | Child-focused public expenditure measurement |
| COFOG | Classification of the Functions of Government |
| CRC | Convention on the Rights of the Child |
| ECLAC | Economic Commission for Latin America and the Caribbean |
| FMIS | Financial management information system |
| IMF | International Monetary Fund |
| MoF | Ministry of Finance |
| MOPIC | Ministry of Planning and International Cooperation (Yemen) |
| MTEF | Medium-term Expenditure Framework |
| PFM | Public financial management |
| SDGs | Sustainable Development Goals |
| UNICEF | United Nations Children's Fund |

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Acknowledgements

This compendium is a product of the Public Finance and Governance Unit of the Social Inclusion and Policy Section in the Programme Division at the United Nations Children's Fund (UNICEF). It was written by Matthew Cummins (UNICEF New York).

The report benefited from valuable inputs, comments and guidance from a variety of UNICEF country offices as well as practitioners. This includes (in alphabetical order): Adriana Carolina Cuevas (UNICEF Colombia), Ana Gabriela Guerrero Serdan (UNICEF Peru), Ángel Artica Fuentes (Ministry of Social Development and Inclusion, Government of Honduras), Blanca Avila (UNICEF Colombia), Bryan Leonel Morazán Almendarez (Directorate for Children and the Family, Government of Honduras), Buthaina Al-Iryani (UNICEF Yemen), Dante Beltran (Ministry of Economy and Finance, Government of Peru), Diego Angemi (UNICEF Uganda), Dragan Nastic (UNICEF Wales), Enakshi Ganguly Thukral (HAQ: Centre for Child Rights), Erika Strand (UNICEF Mexico), Farhana Yasmin (HAQ: Centre for Child Rights), Gabriela Carrasco Carrasco (Ministry of Economy and Finance, Government of Peru), Hildigunnur Engilbertsdottir (UNICEF Uganda), Javier Curcio (UNICEF Argentina), Jingqing Chai (UNICEF New York), José David Mendez (Secretariat of Finance and Public Credit, Government of Mexico), Julia Frenkel (UNICEF Argentina), Kattia Talla (Ministry of Women and Vulnerable Populations, Government of Peru), Kumar Shailabh (HAQ: Centre for Child Rights), Lisset Arrascue Rosales (UNICEF Peru), Maddalen Yarza Arrizabalaga (UNICEF Honduras), Maria Fernanda Paredes (UNICEF Mexico), Matthew Wellington (Office of First Minister and Cabinet Office, Government of Wales), Nelly Zenaida Huamaní Huamaní (Ministry of Economy and Finance, Government of Peru), Pedro Esteban Baracaldo (UNICEF Colombia), Sebastian Waisgrais (UNICEF Argentina) and Yoly Lizeth Sierra Colindres (Directorate for Children and the Family, Government of Honduras).

The findings, interpretations, and conclusions expressed in this report are entirely those of the author and should not be attributed in any manner to UNICEF.

Please note that many of the initiatives are from Latin America and Caribbean where documentation is only available in Spanish. As a result, the author is solely responsible for any interpretation or content errors.

1. Introduction

1.1. Motivation

As part of the efforts of governments to strengthen accountability toward their commitments to children, there has been an increasing demand for a global framework to measure and report on related public financial inputs. In response, UNICEF is developing a methodology that sets out guiding principles and recommendations on key parameters, taking into account different country contexts and public financial management (PFM) capacities. The methodological framework is expected to help governments to introduce or improve the measurement, monitoring and reporting of public spending for children, while facilitating comparability both within and across countries.

The objective of this compendium is to document existing experiences in measuring public spending for children in order to inform the development of the global framework. In total, it presents 13 initiatives from around the world that involve child-focused public expenditure measurement (C-PEM). The key findings and lessons are reflected in the companion document, “Toward better Monitoring and Reporting of Public Spending for Children: A Methodological Note.”

1.2. Defining C-PEM

C-PEM is defined as the identification and routine reporting of child-focused public expenditure by government stakeholders. A C-PEM initiative is thus characterized by two essential features: (i) the use of a methodology that explicitly measures “child-specific” spending; and (ii) government ownership. It is important to note that both criteria must be satisfied in order for an initiative to qualify as C-PEM. For example, a rapid desk review indicates that around 100 child budget analyses or studies have been carried out since 2000. Because the vast majority was commissioned by non-government actors¹ and use highly aggregated, publicly available budget information, they are not considered C-PEM. Similarly, while most governments measure and track overall social expenditures, including through national education and health accounts, the lack of a child-focused methodology means that such initiatives also fall outside of the scope of C-PEM.

1.3. Global trends

Argentina was the first government to undertake a C-PEM exercise, which initiated a regional trend. Argentina’s Ministry of Economy and Production, together with UNICEF, devised a methodology to quantify total public spending on children and adolescents, which was applied to budget information over the 1995-2003 period; the findings were published in a 2004 report entitled, “Public Expenditure on Children in Argentina.”² This was followed

¹ Mainly UNICEF and Save the Children.

² Translated from Spanish: *Gasto Público dirigido a la Niñez en la Argentina.*

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by a second effort in 2009, which improved the methodological approach. These efforts subsequently piqued the interest of governments and development partners elsewhere in the region. In addition to giving rise to its origin, this compendium confirms that the majority of C-PEM experiences are also found in Latin America (eight of the 13 case studies surveyed³).

C-PEM has taken root in contexts outside of Latin America, but no common trends emerge. This includes a low-income country (Uganda), a high-income territory (Wales), several fragile countries in the Middle East and North Africa region (Egypt and Yemen), as well as large, emerging economies (India and Mexico). If anything, the great diversity of existing experiences indicates that C-PEM is not bound by income or geographical boundaries, nor levels of PFM capacity (as discussed below).

1.4. Structure

This compendium is structured as follows: Section 2 presents the methodology, Section 3 discusses high-level findings, Section 4 offers concluding remarks, including implications for the development of the global framework, and the Annexes present 13 case studies, which are organized first by region and then chronologically.

2. Methodology

This compendium is based on a desk review of resources available in the public domain as well as from interviews with select UNICEF country offices. Existing C-PEM initiatives were identified through two primary sources. The first is [State Party Reports](#) submitted to the Committee on the Rights of the Child. This involved a meta review of text related to Article 4 of the Convention on the Rights of the Child (CRC), which describes the commitments of governments to devote their “maximum available resources” to support child rights. The second is UNICEF’s experiences in supporting governments in this emerging area of work. This involved canvassing available documentation, the majority of which is captured by a series of regional seminars on investing in children in Latin America and the Caribbean. Since 2013, these annual events have been organized by UNICEF and hosted by Ministries of Finance on a rotating basis:

- [“International Seminar: Toward a model of allocation, implementation and monitoring of public spending on children”](#) held in Bogotá, Colombia on 26-27 June 2013;
- [“International Seminar on Investment in Children: A commitment to equity and the 25th anniversary of the CRC”](#) held in Lima, Peru on 2-3 October 2014; and
- [“International Seminar on Investing in Children in Latin America and the Caribbean”](#) held in Quito, Ecuador on 26-27 May 2015.

³ Argentina, Colombia, the Dominican Republic, Ecuador, El Salvador, Honduras, Mexico and Peru.

This survey of C-PEM initiatives was compiled and documented using a standard template. As such, the information for each case study is presented according to the following structure: (i) context (background information on the initiative); (ii) methodology (the parameters for qualifying an expenditure as “child-specific”); (iii) information and reporting (the types of indicators and analyses produced as well as how they are used to inform decision-making processes, where applicable); and (iv) sources.

It is important to highlight several caveats. First, this compendium reflects information that is available in English and Spanish. As a result, initiatives that are documented in other languages (Arabic, French, Russian, etc.) are not captured. Second, the desk review was hindered by a lack of information on methodologies and impacts reported, which reflects the general state of poor documentation and reporting of initiatives in this emerging area. This challenge is at least partially explained by a third caveat: Many of the initiatives are at an early stage of application thus limiting the availability of information on analytical outputs and impacts.

3. High Level Findings

3.1. Main actors and processes

The Ministry of Finance (MoF) and the Ministry of Planning are the main guardians of C-PEM. In Argentina, the Dominican Republic, Ecuador, India, Mexico, Peru and Uganda, the finance ministry organized and/or managed the development of the methodology, while the planning ministry oversaw the process in Honduras and Yemen. However, C-PEM efforts are not universally controlled by the traditional power ministries. In fact, C-PEM was initiated by legislative bodies in Egypt and Wales, while it was managed by the Executive Office in El Salvador (the Technical Secretary of the President) and by the Department for Social Prosperity in Colombia.

In terms of external actors, UNICEF is the most common and indeed lone partner supporting C-PEM. UNICEF country offices played significant roles in advocacy around introducing the measurement initiatives and technical advisory on developing the methodology in three-fourths of the cases surveyed.⁴ Although other UN agencies, including the Economic Commission for Latin America and the Caribbean (ECLAC), and the World Bank are connected in terms of their support to broader PFM reforms and processes that enable C-PEM, to date UNICEF is the only development partner active in this specific space.

In terms of process, the development of the methodology is always characterized by widespread stakeholder participation. Most initiatives involved the creation of some type of multisectoral steering committee to oversee and advise on the process, ensure national

⁴ All except Egypt, India and Wales.

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ownership of the methodology, and facilitate access to the requisite data and information. In this regard, Peru’s step-by-step process is illustrative:

1. Form inter-institutional working group
2. Identify child-related policies and goals
3. Define concepts and criteria
4. Analyze budget information
5. Identify all child-focused spending
6. Determine weights/partitioning criteria for non-specific spending
7. Sum amounts and generate analytical outputs
8. Link the budget for children and adolescents according to objectives and policy goals

3.2. Overall and methodological objectives

A review of existing initiatives reveals that C-PEM is undertaken to achieve four high level objectives. These are summarized below, with the specific objectives for each case study presented in Table 1.

1. **Guide decision making** and the allocation of resources, thereby increasing the priority afforded to childhood;
2. **Track specific expenditures** down to line agencies and frontline service providers whose behavior is critical to ensuring greater and more equitable results for children;
3. **Facilitate impact evaluation** of public expenditures and the identification of bottlenecks and barriers, thus promoting efficiency and effectiveness; and
4. **Monitor the overall financial efforts** of the government to support children, thereby systematizing transparency and reporting on spending on child rights, especially in relation to Article 4 of the CRC.

Table 1. C-PEM high level objectives, in select countries

| Country | Initiative | Stated objectives |
|--------------------|--|--|
| Argentina | Public expenditure on children | <ul style="list-style-type: none"> • Quantify the government’s efforts to support children • Make budget information on children available to influence allocation decisions, monitor the priority of children in the budget, and evaluate the quality of spending on children • Enhance initiatives to improve and protect investments in children |
| Colombia | Public audit of spending on child rights | <ul style="list-style-type: none"> • Public accountability review of consistency of political, technical, administrative and financial decisions across all levels of government, in regard to domestic law on children |
| Dominican Republic | Public investment in children | <ul style="list-style-type: none"> • Quantify specific and cross-cutting policies to protect and support child rights • Establish a baseline for routine monitoring |
| Ecuador | Equity classifier | <ul style="list-style-type: none"> • Track public investments against national goals to reduce poverty and inequities, of which children is a priority theme |
| Egypt | Resources for the rights of the child | <ul style="list-style-type: none"> • Estimate the size of allocations in the state budget on the implementation of the rights of the child |

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| Country | Initiative | Stated objectives |
|-------------|---|---|
| El Salvador | Measuring public investment in children | <ul style="list-style-type: none"> • Guide decisions regarding the allocation and quality of public resources spent on children • Allow for standardized and regular monitoring of public investment in children |
| Honduras | Budget classifier on public investment in children | <ul style="list-style-type: none"> • Improve the resource allocation to the public policy framework related to fulfilling the rights of children |
| India | Budget provisions for schemes for the welfare of children | <ul style="list-style-type: none"> • Identify child-focused programs supported by the national budget |
| Mexico | Child spending markers | <ul style="list-style-type: none"> • Estimate and create a baseline of government spending on children • Generate information for various sectors of Mexican society • Lay the groundwork for analysis of quality of spending on children |
| Peru | Taxonomy to measure public investment in children | <ul style="list-style-type: none"> • Track allocations related to the National Plan of Action for Children • Improve allocation and execution of expenditure on children • Make available timely information to inform decision making • Promote transparency and accountability on spending on children |
| Uganda | Public finance for children | <ul style="list-style-type: none"> • Generate information to remove key implementation bottlenecks • Enhance transparency and accountability • Improve service delivery for programmes affecting children |
| Wales | Financial provision for children | <ul style="list-style-type: none"> • Understand the resources which are spent on children • Inform policy development • Comply with CRC reporting requirements |
| Yemen | Child budget analysis | <ul style="list-style-type: none"> • Assess the size and trends of child-focused expenditures • Identify gaps between related allocations and expenditures • Ensure attention is given to children's issues and that these are prioritized in future budgets • Make information available for decision-makers |

Turning to the underlying methodologies, the main objective is to quantify the level and composition of child-specific expenditure. All of the initiatives had an explicit objective to understand the size of investments in children and the priorities there within. Mexico and Peru also indicated an intention to benchmark relevant spending as well as to improve the efficiency and equity of spending. Uganda is another noteworthy example. Its approach is considered a partial C-PEM since it currently looks at child-specific spending within three priority sectors (education, health and water) and not the entire budget; however, the information generated is heavily disaggregated intended to improve the quality of spending on children. An overview of the methodological objectives is presented below in Table 2 (note that most initiatives have multiple).

Table 2. Main methodological objectives of C-PEM initiatives, in select countries

| Objective | # of initiatives addressing | # of initiatives intending to address |
|------------------------------------|-----------------------------|---------------------------------------|
| Size | 12 | 1 |
| Composition | 12 | 1 |
| Benchmarking (intra-country) | 3 | 2 |
| Quality (effectiveness and equity) | 1 | 2 |

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3.3. Defining “child-focused” expenditures

Although the scope of “child-focused” varies significantly across C-PEM initiatives, a “direct” or “specific” category is universally applied (Table 3). Of the 13 cases, only three use a single criteria when delineating the boundaries of what is considered “child-focused.” This domain is commonly defined as those programs and initiatives that are targeted exclusively to children and adolescents. Such examples are straightforward and include, for instance, primary education services, breast feeding or vaccination campaigns, pediatric services, daycare centers and police training on children in contact with the law.

In addition to direct spending, three-quarters of the initiatives surveyed include a category of “indirect” or “non-specific” to determine qualifying expenditures. This domain captures a portion of expenditure intended for families or other child rights agents which has a clear impact on the welfare of children and adolescents. Common examples include food support, cash transfers to families and foster care grants.

Six initiatives include additional categories of “child-focused” expenditure, often labelled “expanded expenditure” and/or “expenditure on public goods.” The “expanded” category covers expenditure that benefits wider population groups of which children are a sub-group. Such spending could support public housing projects to improve living conditions of poor families, water and sanitation projects targeted to areas with high incidences of diarrhea among children, public transportation systems that have schedules to support school attendance. In terms of “public goods,” the use of this category was not widespread (only 3/13 surveyed initiatives). Nonetheless, this classification was used to capture services that are provided openly to society which have been at least partly designed to meet the specific needs of children. Here, examples of qualifying expenditure could include parks with playgrounds and public space rescue programs that have dedicated areas for children.

Table 3. Categories of qualifying “child-focused” expenditure, in select countries

| Country | Expenditure categories used |
|--------------------|--|
| Argentina | 1. specific 2. indirect 3. expanded 4. public goods |
| Colombia | 1. direct 2. indirect |
| Dominican Republic | 1. direct 2. indirect 3. investment support |
| Ecuador | 1. specific |
| Egypt | 1. directly targeted 2. partially targeted 3. public goods |

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| Country | Expenditure categories used |
|--------------------|---|
| El Salvador | 1. direct 2. indirect 3. general |
| Honduras | 1. specific 2. indirect |
| India | 1. specific |
| Mexico | 1. direct 2. agent 3. expanded 4. public goods |
| Peru | 1. specific 2. non-specific |
| Uganda | 1. direct 2. indirect |
| Wales | 1. direct 2. indirect 3. statistical |
| Yemen | 1. specific |

3.4. Reporting frequencies and sustainability

When looking at the frequency of reporting child-specific budget information, the average time lag is about two years. This is to say that if a report is released in 2014, it likely reflects budget data from fiscal year 2012. The vastness of the average reporting gap is concerning because it signals that the information from many C-PEM initiatives is not being used to inform current budget planning. In some cases, however, the lagged information is fed into longer-term budgeting processes, such as the Medium Term Expenditure Framework (MTEF) in the case of Yemen. Although this review did not reveal any evidence per se, the dated information could also be of value for identifying operational and strategic gaps and thus policy setting.

There are, however, several examples of near real-time reporting. The two most impressive cases are Mexico and Peru, whereby the C-PEM exercise is applied during the preparation stage of the budget cycle. As such, planned child-focused expenditures are known prior to budget approval, which—at least in theory—allows this information to influence allocation decisions before the budget is operationalized. Although still at an early phase, the partial C-PEM exercise in Uganda is expected to take place every six months, thus holding strong potential for near real-time use. India also appears to generate child-specific information during the preparation stage of the budget, but it remains unclear if or how the information is used within decision-making processes.

3.5. Indicators and benchmarking

This survey reveals a common set of indicators that are generated through C-PEM. A list of general and thematic-based indicators are summarized below:

Overall indicators

- Total expenditure on children
- Per capita expenditure on children (and daily per capita)
- Per child expenditure on children (and daily per child)
- Expenditure on children as a percent of total budget
- Expenditure on children as a percent of total social expenditure
- Expenditure on children as a percent of GDP

Thematic indicators

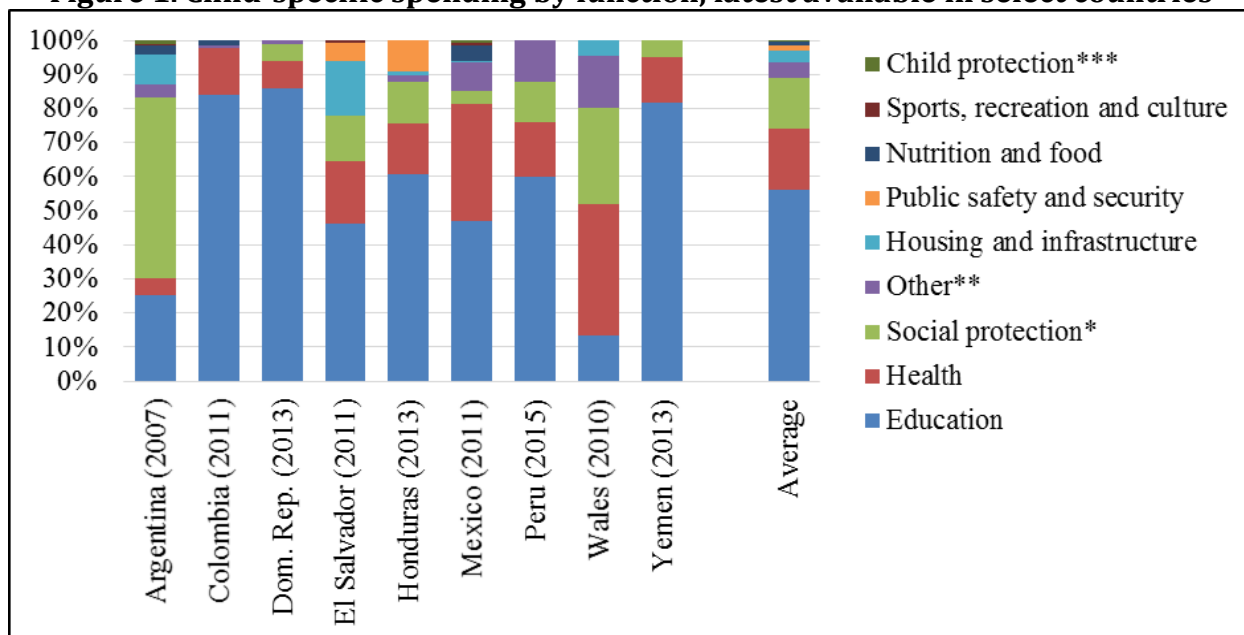
- Composition of expenditure on children by function, institution, ministry and/or sector
- Composition of expenditure on children by life cycle (e.g. ages 0-5, 6-12 and 13-17)
- Composition of expenditure on children by group of rights (e.g. to survival, development, protection, participation)
- Category of expenditure on children (direct, indirect, expanded, etc.)
- Type of expenditure on children (recurrent and capital)
- Execution rates of expenditure on children (allocated versus actual expenditure)

Building on the set of common indicators, one of the potential benefits of a global framework for C-PEM is cross-country analysis. For example, putting forth a “portfolio approach” would allow for comparing the composition of overall spending on children, such as by function or group of rights, thus illuminating key priorities and gaps in different contexts. As earlier discussed, the diversity of approaches used to measure qualifying expenditure across existing C-PEM initiatives (e.g. from counting only direct expenditure to also including expanded expenditure or on public goods) precludes cross-country comparison at this time. However, it is possible to plot the most recent data points from available studies to illustrate the potential value added of a global framework.

Figure 1 presents the functional composition of child-focused expenditures for nine C-PEM reports, with the average values depicted in Figure 2. If using this data as an indication of current investment trends in children across this sample of countries, education receives the lion’s share of public resources (56%) followed by health (18%) and social protection (15%). On the opposite end of the spectrum, nutrition (1.0%), sports, recreation and culture (0.2%), and child protection (0.2%) are areas that tend to receive very limited investment.

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Figure 1. Child-specific spending by function, latest available in select countries



Note: The scope of public expenditures included in each function varies widely across countries and should not be directly compared

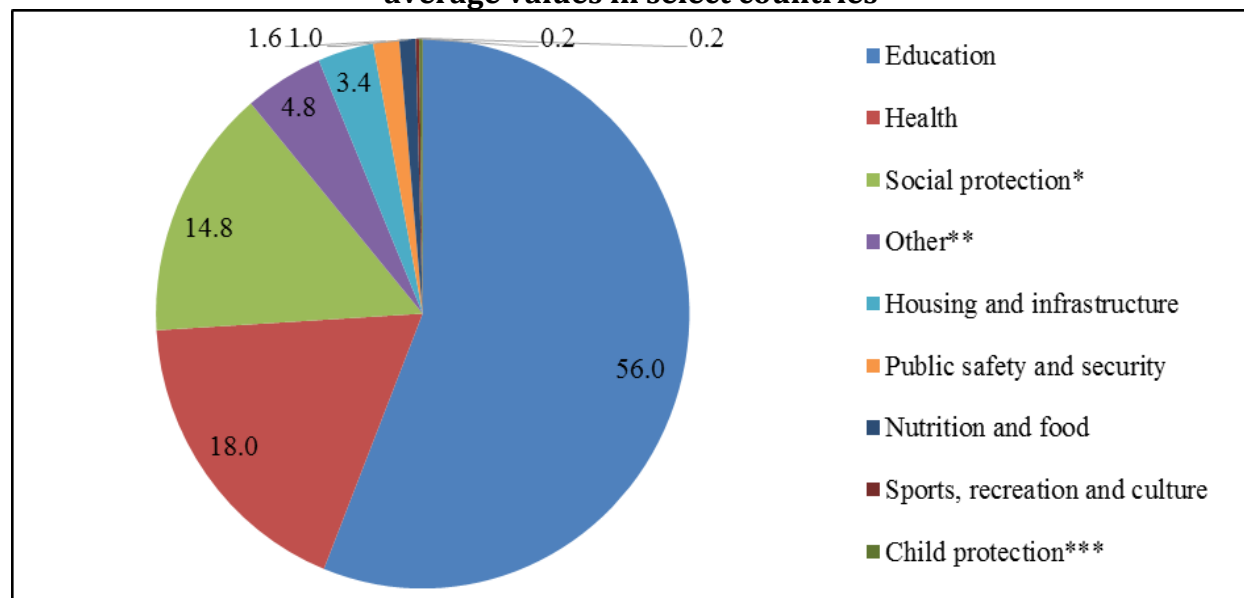
Captures child-specific public expenditures related to, *inter alia*:

* Direct social assistance, social justice, social policy coordination, social subsidies and social works

** Economic issues, the environment, gender equality, sanitation, technology, transport and urban planning

*** Abuse, discrimination, exploitation and violence against children

Figure 2. Common portfolio approach: Child-specific public spending by function, average values in select countries



See notes in Figure 1

Lastly, it is worth noting one of the more innovative indicators that emerged from the review. El Salvador, in particular, developed a child targeting index, which attempts to gauge the extent to which social spending has a pro-child or pro-adult bias. Based on information from the 2011 budget in the country, the index value amounted to 114.2. This indicates that general social expenditure—and social policy more broadly—slightly favored child populations in that fiscal year when compared to adult populations (Box 1 presents the equation).

Box 1. Calculating the child targeting index in El Salvador

$$\text{Child targeting index} = \frac{\text{direct spending in children} / \text{total social spending}}{\text{0-17 population} / \text{total population}}$$

Note: If index >100, there is a pro-child bias; if index <100, a pro-adult bias exists

3.6. Impacts

The most obvious impact of existing C-PEM initiatives is improved transparency of child-focused public spending. All of the initiatives surveyed have published relevant data and/or reports on public websites, often hosted by the MoF. While in some instances this happens on an ad hoc basis (e.g. the release of a one-off report as in the cases of Argentina or the Dominican Republic), elsewhere it takes place more routinely, such as part of budget preparation in India, Mexico and Peru or during budget monitoring in Uganda.

Another potential impact of C-PEM is an overall increase of public investment in children. Mexico and Peru are the clearest examples, which show steady increases in relevant spending after the C-PEM initiatives were introduced. For example, based on their latest analyses, total public investment in children increased by 4 percent in Mexico and 10 percent in Peru between 2014 and 2015.⁵ Unfortunately, despite these optimistic findings, it is impossible to determine whether the generation and use of child-focused budget information directly contributed to higher spending levels or whether this resulted from economic, political or other factors.

There is, however, scant evidence that C-PEM has maximized the efficiency or equity of spending for children. One possible explanation is that several initiatives were not fully embedded within PFM processes, which precluded the generation of actionable information that could lead to improvements in the quality of relevant spending. In the cases of Argentina, Egypt and Wales, for example, analyses were performed only once or twice before the C-PEM initiative fizzled out. Another explanation is the lengthy time gap in reporting, as earlier discussed, which limits the potential of this new type of information to affect current spending patterns. Finally, many of the initiatives were introduced very recently (e.g. within

⁵ See UNICEF Mexico (2015), and MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2015), respectively.

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one or two years of this review), thus making it too early to tell if quality of spending has been improved.

3.7. Lessons learned

The biggest lesson emerging from the early C-PEM adapters is the importance of having the best possible policy “hook” when introducing an initiative. Indeed, this review revealed a variety of “hooks,” which characterize how a C-PEM initiative is institutionally anchored during the design phase. In essence, the “hook” sets the foundation for the methodology, which ultimately determines how the new information will be used. The four most prevalent “hooks” identified include: (i) a specific child policy framework; (ii) a broader policy framework of which children are a subset; (iii) PFM reform processes; and (iv) accountability on Article 4 of the CRC. Table 4 presents the category best associated with each initiative alongside information on reporting frequencies.

Table 4. Average time lag for reporting on C-PEM, in select countries

| Country | Policy hook* | Year of origin | Latest analysis | | | |
|--------------------|--------------|----------------|-----------------|-------------------|----------------|----------|
| | | | year produced | last year of data | time lag | |
| Argentina: | national | category 4 | 2004 | 2011 | 2009 | 2 years |
| | provincial | category 4 | 2011 | 2015 | 2013 | 2 years |
| Colombia | category 1 | 2009 | 2013 | 2011 | 2011 | 2 years |
| Dominican Republic | category 4 | 2015 | 2015 | 2015 | 2013 | 2 years |
| Ecuador | category 2 | 2014 | ... | ... | ... | ... |
| Egypt | category 4 | 2005 | 2010 | 2010 | 2006 | 4 years |
| El Salvador | category 3 | 2014 | 2014 | 2014 | 2011 | 3 years |
| Honduras | category 4 | 2014 | 2014 | 2014 | 2013 | 1 year |
| India | category 2 | 2008 | 2015 | 2015 | 2015 | < 1 year |
| Mexico | category 1 | 2013 | 2015 | 2015 | 2015 | < 1 year |
| Peru | category 1 | 2014 | 2015 | 2015 | 2015 | < 1 year |
| Uganda | category 3 | 2015 | 2015 | 2015 | 2013 | 2 years |
| Wales | category 4 | 2006 | 2009 | 2009 | 2010 | < 1 year |
| Yemen | category 4 | 2015 | 2015 | 2015 | 2013-15 (MTEF) | 3 years |

Source: Desk review

* Category 1: Explicitly connected to monitoring a child policy framework

Category 2: Broader policy framework, of which children are a subset

Category 3: Part of PFM reforms

Category 4: CRC

Available evidence suggests that the potential for real time reporting and longer-term sustainability is maximized when a C-PEM initiative builds on an existing child rights policy framework. For instance, such prospects are significantly increased if there is a domestic legal framework that requires the government to account for child-specific policy implementation, such as in Colombia and Mexico (category 1), or for a priority policy agenda of which children are included, such as in Ecuador (category 2). Even if the policy framework is not in place, C-PEM can still flourish if introduced as part PFM reform processes, such as in El Salvador, Honduras and Uganda (category 3). However, all of the C-PEM initiatives that

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were anchored in CRC accountability are no longer operational, which includes Argentina at the national level along with Egypt and Wales (category 4), thus suggesting that Article 4 is a relatively weak incentive. In short, the stronger the policy “hook,” the more likely the C-PEM initiative will generate useful information and be sustained over time.

Other lessons shed light on operational aspects of C-PEM to ensure that information is made actionable. Two higher level lessons were particularly evident. The first is to *build C-PEM within existing PFM processes*—and ideally within budgeting monitoring processes—so that child-specific information is generated as part of routine reporting processes as opposed to producing random, one-off reports. And the second is to *minimize the time lag for reporting* as much as possible—and ideally to less than one year—so that the new information is able to influence budget planning processes.

3.8. UNICEF’s value added and contributions

UNICEF played a prominent role in 10 of the 13 C-PEM initiatives surveyed. Below are some of the key factors that may explain why UNICEF’s involvement in C-PEM is viewed as important in so many diverse settings:

- **Expertise and credibility** (on budget work): UNICEF country offices have extensive experience working across the budget cycle and contributing unique systemic (social policy) and sector-based perspectives and knowledge. They are also able to showcase the organization’s experience of supporting other governments in similar endeavors.
- **Mandate** (the CRC and Article 4): UNICEF’s objectives and motivations are very clear, which help distinguish it from other organizations that are also active in the PFM space. The mandate thus drives UNICEF’s concern for how public investments affect the “whole” child (beyond education and health) and the most disadvantaged populations (the importance of sub-sector spending patterns and at subnational levels) as well as how they address critical cross-sector challenges (early childhood education, child marriage, violence against children, malnutrition, child labor, youth unemployment, etc.).
- **Role of convener** (especially for cross-sector areas): Many UNICEF country offices work closely with key financial decision makers in government (MoF, Ministry of Planning) as well as with social sector line ministries (education, gender, health, justice, water, sanitation and hygiene), making it well positioned to bring together actors to discuss cross-sector issues and tools.
- **Strategic partnerships** (technical and political): UNICEF country offices have strong relationships with key ministries as well as parliamentarians, which facilitates access to spaces that are often closed and/or highly political, including public finance.

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At the same time, UNICEF has played a very specific role in supporting the development of C-PEM and the use of findings. These efforts can be summarized as follows:

- **Generating demand:** UNICEF addresses unique challenges to get the measurement issue on the agenda of the main stakeholders. For instance, from the perspective of the executive branch, C-PEM is commonly viewed as a difficult and intricate topic by the main actors that are traditionally involved with child rights issues (ministries of education, health, social affairs and so). Here, UNICEF often makes the initial pitch by explaining the value added (investing in all child rights or the “whole” child creates important synergies and maximizes potential returns), demonstrating that it is feasible, and, in some cases, delivering capacity building activities at different levels of government. From the perspective of the MoF, which is the natural candidate to conduct the exercise, C-PEM is generally perceived as a “soft” topic with unclear benefits. As a result, UNICEF regularly plays the role of convincer, highlighting that C-PEM is a vehicle to improve overall transparency by starting with children, and showcasing the reputational benefits of being associated with greater or better spending on children.
- **Building consensus:** UNICEF brings different ministries and other stakeholders together to dialogue and agree on a common vision for the initiative.
- **Providing technical assistance to develop the methodology:** This involves examining the feasibility of different options based on the availability of budget data, selecting the most appropriate criteria for determining qualifying expenditures, and helping to identify useful reporting practices and analytical products. Here, UNICEF staff can be directly involved or help to recruit consultants to support the processes. In some settings, such as Mexico, UNICEF develops the methodology with civil society partners and then advocates for it to be endorsed by different government counterparts.
- **Providing quality assurance as C-PEM is operationalized within the budget system:** UNICEF—either alone or through a steering committee—ensures that the technical application of codes or tags within the government’s financial management information system reflects the purpose and criteria as established in the methodology. This can include double checking information after it is inputted and also providing judgment calls, as needed.
- **Advocating around the findings:** Once new information is generated, this can include putting together summary notes targeted to different audiences, working with line ministries to design budget proposals, presenting information to parliamentarians during budget debates (or helping them prepare), promoting and/or participating in media, etc.
- **Extending to subnational levels:** UNICEF has played an important role in helping to channel national C-PEM momentum to the local level, as experiences in Argentina, Colombia, Honduras and Mexico have shown. This has included organizing information

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sharing events, providing capacity development and directly engaging with officials to establish C-PEM in subnational governments (thus involving most of the above roles).

- **Using C-PEM as a springboard to address issues on the quality of spending:** Once child-specific information is being routinely produced, UNICEF often supports additional analyses that look at the efficiency and equity of spending, such as distributive impact evaluations or costing exercises to identify priority gaps between different population groups or programme areas.
- **Providing forums for benchmarking, discussing and motivating:** As evident in Latin America, UNICEF has played an important role in organizing annual meetings where governments, including representatives of finance and other ministries, compare notes on their efforts to measure and improve spending on children. Not only has this facilitated the sharing of innovations and good practices on how child-focused information can be generated and used, but it has also inspired other governments to adopt C-PEM.

3.9. Future research

This rapid review highlights a number of areas for future research. An obvious starting point is to identify and analyze C-PEM initiatives that may be documented in languages beyond English and Spanish. In terms of strengthening current and future applications, perhaps the greatest need is to gain a deeper understanding of how the information generated by C-PEM can effectively influence public finance decisions in favor of children, which should include interviewing both ministerial staff who are responsible for managing budget information systems as well as key decision makers. There is a similar need to identify “add on” features that can enable C-PEM to more easily capture information on quality issues, which have emerged in several initiatives. A final area of investigation is to look at the enabling environment factors that have driven the rapid expansion of C-PEM across Latin America and explore how those could be replicated to build critical masses of C-PEM in other regions.

4. Concluding Remarks

This rapid stocktake demonstrates that an increasing number of governments has taken deliberate efforts to measure and monitor their investments in children. Although initially taking root in Latin America and the Caribbean, C-PEM initiatives are now rooted across all regions and in very diverse country contexts. This momentum is likely to intensify. With children featuring prominently across the Sustainable Development Goals (SDGs) framework, coupled with the demographic growth occurring in many developing regions, governments will be increasingly concerned about the size and performance of their spending on children.

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The increasing demand for C-PEM means that documenting existing know-how and developing a global methodology is a priority. This survey has shown that country level criteria and practices vary widely, as do the institutional contexts in which C-PEM initiatives operate. As a result, such a methodology should incorporate flexible design options so that it can be easily adapted to different levels of PFM capacity as well as different budget classification systems. At the same time, however, it will also be desirable to have a set of core definitions and indicators that allow for some degree of financial benchmarking of different thematic areas across countries. Striking the appropriate balance between customization and comparability thus becomes one of the key challenges to be addressed by a global methodology.

It will also be important to maximize the potential impact of C-PEM once operational. As mentioned earlier, this is one of the areas where further research and understanding is critical. Nonetheless, this rapid study does offer some initial insights. These include anchoring C-PEM to the right policy “hook,” embedding C-PEM within existing PFM processes, especially budget monitoring, and minimizing reporting time as much as possible. As in many of the ongoing C-PEM initiatives, UNICEF can continue to play an important role to this end. This includes providing technical assistance to build and operationalize the methodology, ensuring that new information is made actionable across different sectors and administrative levels, and organizing platforms for sharing good practices and inspiring others.

Annex 1. C-PEM Initiatives from High-Income Countries

Wales (2006): Financial provision for children

Context

Wales is the only territory in the European Union to attempt a child-focused budget analysis to date. Interest in this type of analysis was peaked after Save the Children published *A Child's Portion: Public Spending on Children in Wales* in 2003 which was followed by *Righting the Wrongs: The Reality of children's rights in Wales* in 2006. In response, the Welsh government acknowledged the importance of being able to identify how much spending was allocated to children and subsequently commissioned an analysis of financial provision for children within its 2005 budget (National Assembly for Wales 2007). This was justified in "response to a requirement to understand the resources which are spent on children, in order to inform policy development, and to comply with a responsibility under the UN CRC to report on the amount and percentage of national budgets spent on children." Another analysis was carried out in 2009, which looked at the financial provision for children over the 2005-10 fiscal period. Then, in 2010, the child-focused analysis was extended to cover broader population groups.

In 2009, the Children and Young People Committee of the National Assembly for Wales issued *Children's Budgeting in Wales*, which recommended that the government publish Children and Young People's Budget Statements. This called for a child budget analysis to be carried out at least every three years that presents past and projected spending amounts and includes, among others: (i) presentation of planned and actual percentage of each expenditure line that has direct or indirect impact on children, including those on transport, planning and housing, and also identifies different groups of children (e.g. by age, disability status, poverty status, gender); and (ii) a detailed account of actual outcomes of each expenditure line against their stated and anticipated outcomes. Despite the call for routine reporting, the Welsh government's latest contribution to the United Kingdom's State Party Report to the Committee on the Rights of the Child (Government of Wales 2013) makes no reference to any budget statement for children, indicating that this exercise is no longer being carried out.

Methodology used

The methodology builds on Budget Expenditure Lines (BELs), which were used to estimate the financial provision for different population groups within the Welsh Assembly budget. One of the unique features of the Welsh approach is that—although it started by exclusively focusing on children—it was expanded to capture how public expenditures impact all age groups, including 0-17 year olds, 18-25 year olds, 26-64 year olds and those aged 65 and over. In terms of the methodology, each BEL was considered individually, with policy

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areas/business units deciding who benefitted from each BEL (see below). The proportion of each BEL was then attributed in one of three ways:

- **Directly:** Those BELs which are directly aimed at a population group are assumed to benefit that population group 100%, so the whole of that BEL expenditure is attributed to that population group. For example, Food and Nutrition in Schools is aimed at 0-17 year olds, so all of the corresponding expenditure is attributed to this group.
- **Indirectly:** Those BELs which are aimed at the population in general, use a population breakdown to ascertain how much of the particular BEL is attributable to the different age categories. For example, the BEL relating to Town Centre Regeneration Programme is aimed at the community. Therefore, a proportion of the expenditure associated with this BEL is attributed to those aged 0-17, 18-25, 26-64 and those aged 65 and over respectively based upon population data.
- **Using statistical data:** Those BELs for which data, with a population breakdown, is available. For example in health, the BEL for Trusts and Central Budgets uses a statistical breakdown to ascertain the proportion spent on those aged 0-17, 18-25, 26-64 and those aged 65 and over. From statistical data it is known what proportion of patients are aged 0-17, 18-25, 26-64 and those aged 65 and over. Therefore, the proportion of the expenditure associated with the BEL for Trusts and Central Budgets is attributed to those aged 0-17, 18-25, 26-64 and those aged 65 and over respectively based upon these data

The decision of who benefits from each BEL was agreed with policy areas/business units through a consultation exercise. The benefit group definitions are presented in Table 5, while the overall mapping process is summarized in Figure 3.

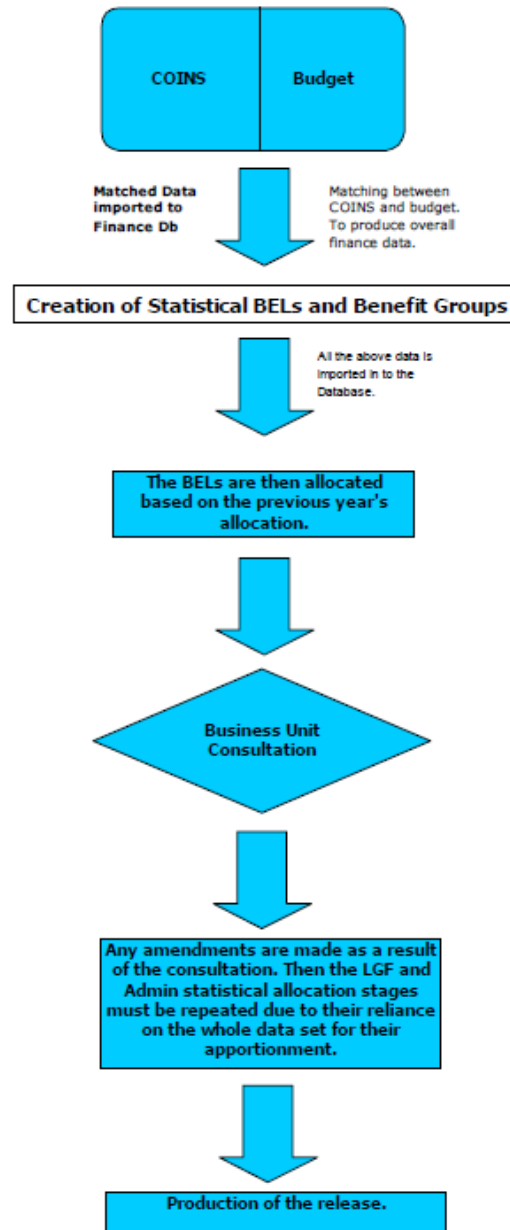
Table 5. Benefit Group Allocations

| Benefit | Age Group |
|-------------------|--|
| 18-25 | Benefits 18-25 year olds only |
| Admin | All ages apportioned out using the total Central Government and Local Authority spend |
| Adults | Aged 18+ (not the same as working age - see below) |
| Children | Aged 0-17 |
| Community | Everyone equally |
| Culture | Everyone equally |
| Family | Everyone equally |
| Housing | Everyone equally in Social or Local Authority Housing |
| Older | those aged 65 and over only |
| Adult Working Age | Aged 18-64 only |
| Statistical | Where other methods are used, for example other data sources such as school aged data or health data |

Source: National Assembly for Wales (2010)

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Figure 3. Process Map of the Population Group Budgeting Exercise



Source: National Assembly for Wales (2010)

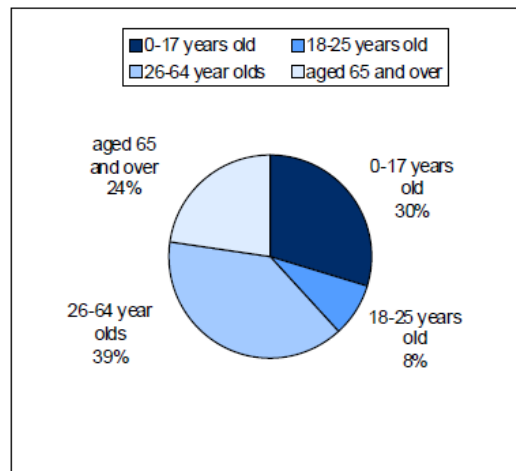
Information and reporting

A sample of the output tables from the latest analytical report are presented below. This includes: (i) the distribution of overall spending by population groups (Figure 4); (ii) the size of spending on population groups over time (Figure 5); and (iii) ministerial spending by population groups (Figure 6). However, it is unclear how this information was used to inform decision making. Although the methodology and outputs are viewed as rudimentary, the process demonstrated the willingness of the Welsh government to take forward the

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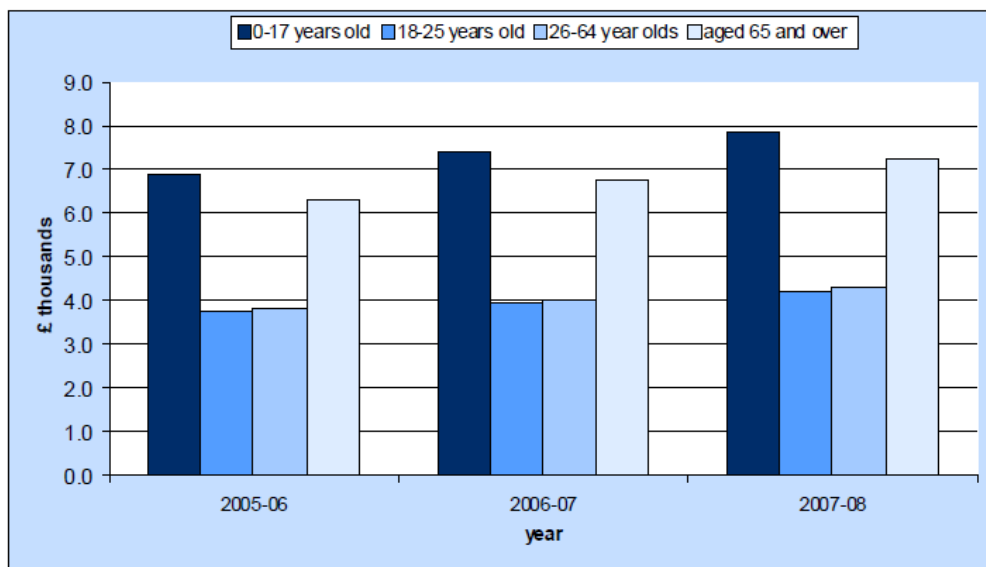
recommendations of the Committee on the Rights of the Child to report on the amount and percentage of national budgets spent on children. It also validated that a child rights budget analysis was feasible to implement, despite the repeated claims by the British government. Moreover, the Welsh government showed great initiative and innovation to extend the initial child-focused methodology to other age groups, which has clear value added.

Figure 4. Proportion of Welsh Assembly Government and Local Authority Expenditure attributable to population groups, 2007-08
(as a %)



Source: National Assembly for Wales (2010)

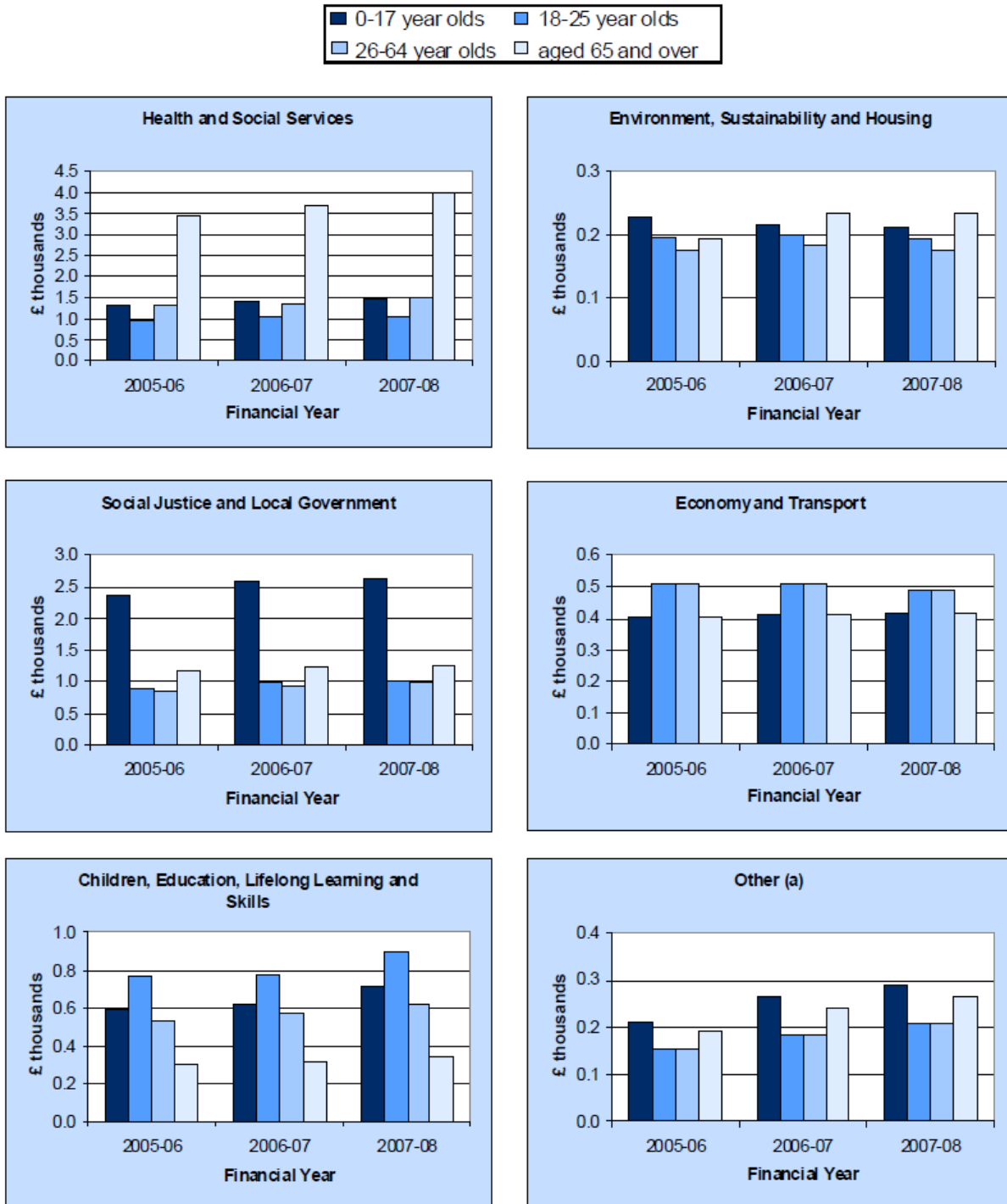
Figure 5. Welsh Assembly Government and Local Authority expenditure attributable to population groups
(per capita spending in £000's)



Source: National Assembly for Wales (2010)

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Figure 6. Comparison of the Proportion of Welsh Assembly Government outturn expenditure attributable to population groups, by Ministerial Portfolio
(per capita spending in £000's)



Source: National Assembly for Wales (2010)

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Sources

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Annex 2. C-PEM Initiatives from Latin America

Argentina (2004): Public expenditure on children

Context

In 2002 the government of Argentina and UNICEF signed a Master Plan of Operations for the 2002-04 period by which UNICEF assumed responsibility for monitoring the compliance of different levels of government and civil society with the Convention on the Rights of the Child (CRC). In this context, the Economic Policy Secretariat of the Ministry of Economy and Finance, acting through the Directorate for Analysis of Public Expenditure and Social Programs, agreed to develop jointly with UNICEF an analysis of the government's financial commitment to children. The main purpose of the exercise was to devise methodological procedures for quantifying public investments in children and, in the process, to estimate the extent of such expenditures at national, provincial and consolidated levels of government.

Due to the lack of prior experience in this area coupled with the fact that the government's budgetary classification system contained no specific category under which child-focused expenditure was recorded, the first step involved consulting internationally defined criteria. Following consultations, the various budgetary programs benefiting children and adolescents were defined, taking into account whether the concerned expenditure was specific, indirect or expanded.

The Argentine approach can be translated as, "Public Expenditure on Children and Adolescents." Operationally this involved identifying and making budgetary and fiscal information readily available to inform allocation decisions and allow for financing public policies that improve the life conditions and opportunities of children and adolescents. Quantifying—in financial terms—the efforts of national and provincial governments to improve the situation of children and adolescents through various sectors was viewed as essential information, both as an input to designing public policies as well as guidelines for related activities of civil society organizations.

Methodology used

A double classification of social investment directed to children and adolescents was used, which analyzes outlays based on the degree of specificity of the policies, programs and public initiatives that include the expenditure in question, and from the point of view of the functions involved. The classification by "type of expenditure" includes the following four categories:

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1. **Specific expenditure:** Expenditure on programs and initiatives that specifically address children and adolescents as their target population (daycare centers, initial, primary and secondary educational institutions, vaccination, promotion of breast-feeding, etc.).
2. **Indirect expenditure:** The proportion of expenditure that benefits children and adolescents in programs and initiatives addressed to the family or other agents, with clear repercussion on the welfare of children and adolescents (food programs directed to families, income transfers to families, etc.).
3. **Expanded expenditure:** The proportion of expenditure that benefits children and adolescents in programs and initiatives addressed to wider population groups of which children and adolescents are a sub population (vulnerable-group assistance programs, actions for the improvement of living conditions of the population, programs for the construction of dwellings, etc.).
4. **Expenditure on public goods:** The proportion of expenditure that benefits children and adolescents in the provision of the denominated public goods according to economic theory (defense, security, government administration, etc.).

To determine the proportion of resources that benefit children and adolescents included in the “indirect,” “expanded” and “public goods” expenditure categories, different indices are used to identify the corresponding outlays and allow for the apportioning of different line items to each affected age group. The definition of those indices depends on the characteristics of each initiative or programme (e.g. target population, degree of targeting, type of benefit), and its estimation is based on the availability of information.

The second classification of the programs and/or activities destined to children and adolescents, which form the proposed methodological definition to analyze public spending addressed to that age group, corresponds to the analysis according to the functional thematic areas of the government. According to this “functional” criterion, 11 expenditure categories were identified:

1. **Direct assistance:** This includes the transfer of income or subsidies to families with children under the age of 18 with the aim of promoting social development, health and the permanence of children in the education system and avoiding the social exclusion of poor families. It also includes initiatives that provide assistance to populations affected by emergencies (climatic, sanitary and other disasters) through the transfer of funds and in-kind payments (delivery of mattresses and sheets, etc.), as well as family allowances and universal child allowances.
2. **Living conditions:** This includes programs that contribute to the improvement of basic infrastructure (e.g. housing, potable water and sewage systems).
3. **Sports, recreation and culture:** This includes athletic programs, maintaining recreational parks and programs to promote cultural activities like libraries, theaters, museums, choruses, artists, etc.
4. **Development and integration:** This includes initiatives and programs oriented to the integration and development of vulnerable groups, such as disabled, aborigines, displaced persons and immigrants.

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5. **Education:** This includes educational programs for under 18 populations (e.g. basic education, compensatory programs, educational quality, curriculum management, teacher training).
6. **Nutrition and food:** This includes programs that provide school meals, community and family cafeterias, food vouchers, distribution of food bags, etc.
7. **Protection of children and adolescents:** This includes programs targeted to at-risk children and adolescents, as well as initiatives to protect their rights, eradicate child labor, prevent and assist cases of violence, and actions to strengthen the civil registry and adoption systems.
8. **Health:** This includes maternal and infant health programs, disease prevention, vaccines and medicines, school sanitation, outpatient service and hospitalization services, sexual and reproductive education and health, prevention and treatment of HIV-AIDS and other sexually transmitted diseases, etc.
9. **Medical insurance and social aid institutions:** This includes expenditures of the social insurance institutions that constitute the contributive Social Security System (the National Institute of Social Services for Retirees and Pensioners along with national and provincial health insurances within the social security system).
10. **Science and technology:** This includes research and development, technology transfer, post-graduate education for the training of researchers, and promotion of scientific and technological activities, among others.
11. **Other urban services:** This includes urban services, such as cemeteries, markets, lighting, urban cleaning and maintenance, etc.

The 11 functional categories can be combined and mapped against the four types of expenditure earlier defined (Table 6).

Table 6. Types, categories and subcategories of public expenditure directed to children and adolescents

| Type of expenditure | Categories | Sub-categories |
|--------------------------------|---------------------------------------|---|
| 1. Specific expenditure | Sports, recreation and culture | Sports and recreation (specifically targeted to children) Culture (specifically targeted to children) |
| | Education | Initial, elementary and secondary education Compensatory programs Educational quality, educational curricula and teacher training |
| | Nutrition and food | School cafeterias and “school restaurant” programs Food programs for children |
| | Protection of the child | Children “at risk” Eradication of child labor Family violence |
| | Health | Maternal-infant Pediatric vaccines and school health Outpatient services and hospitalization, and pediatric hospitals Sexual and reproductive health of the woman HIV-AIDS and sexual transmission diseases |

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| Type of expenditure | Categories | Sub-categories | |
|---------------------------------------|---------------------------------------|---|---|
| 2. Indirect expenditure | Direct assistance | Income transfers to families Family allowances Non-contributory pensions Emergencies | |
| | Nutrition and food | Provision of tickets/food bags | |
| 3. Expanded Expenditure | Direct assistance | Non-contributory pensions Emergencies | |
| | Living conditions | Drinking water and sewage systems Housing | |
| | Development and integration | Assistance to vulnerable groups | |
| | Nutrition and food | Community and/or family cafeterias Emergency food programs | |
| | Health | | Prevention of diseases and specific risks Medicines Ablation and implants HIV-AIDS and sexual transmission diseases Outpatient services and hospitalization |
| | | Sports, recreation and culture | Sports and recreation |
| | | Social security insurance institutions | Social security insurance institutions |
| 4. Expenditure on public goods | Sports, recreation and culture | Culture | |
| | Science and technology | Science and technology | |
| | Other urban services | Other urban services | |

Monitoring and reporting

The Ministry of Economy and Finance, with UNICEF's support, carried out four analyses using the aforementioned methodology. These include:

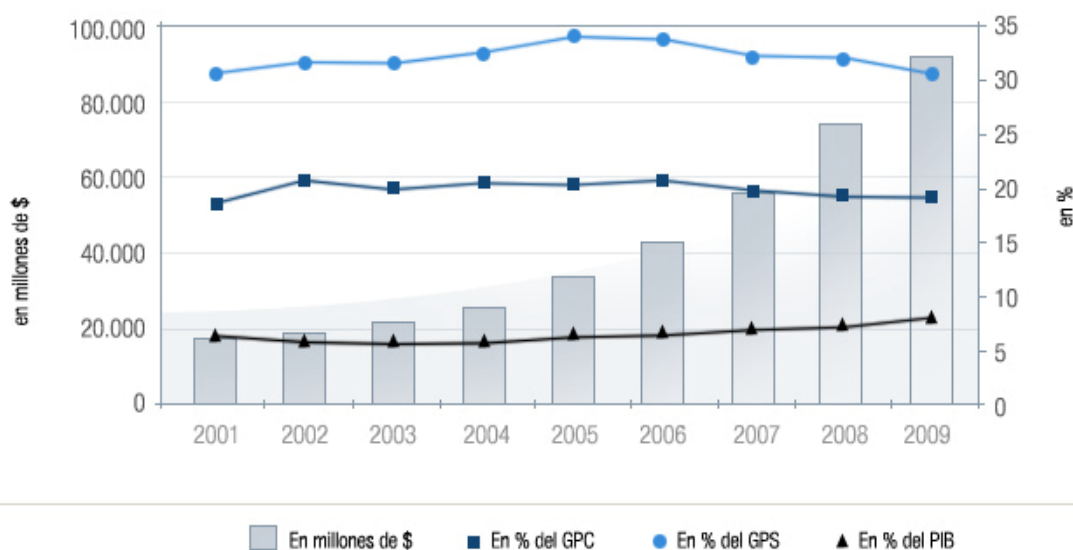
- In 2004, covering the 2001-02 period for the consolidated public sector (national and provincial governments) and the 1995-2003 period for the national government;
- In 2006, covering 2001-04 for the consolidated public sector and 1995-2005 for the national government;
- In 2009, covering 2001-07 for the consolidated public sector, 1995-2007 for the national government and 2006-07 for selected local governments; and
- In 2011, covering 2001-09 for the consolidated public sector and the national government.

Although the reports and expenditure information were publicly available on a central government website (<http://www.gastopubliconinez.gov.ar/>), this service was discontinued in 2011 and is now being hosted by UNICEF (<http://inversionsocialninez.unicef.org.ar/>). Examples of reporting on the findings of the approach may be seen from figures published on the website, which presents public expenditure on children at national and provincial (consolidated public sector) levels by total amounts, (Figure 7), by type of spending (specific, indirect, expanded, expenditure on public goods) (Figure 8) and by category of spending (Figure 9).

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Although routine measurement no longer takes place at the national level, UNICEF continues to support provincial governments in measuring their financial commitment to children. Currently, seven provinces are measuring their child-focused expenditures, which include Buenos Aires, Chaco, La Rioja, Salta, San Juan, Santa Fe and Tucumán. Several of these are also working with UNICEF to look into issues around the quality of spending, including benefit incidence analysis in Buenos Aires, Salta and Santa Fe (Buenos Aires Ministry of Economy and UNICEF Argentina 2015). Examples of reporting from subnational initiatives are also provided below, including overall spending on children in per capita amounts across different provinces (Figure 10) and by evolution over time and spending theme in Salta (Figures 11 and 12).

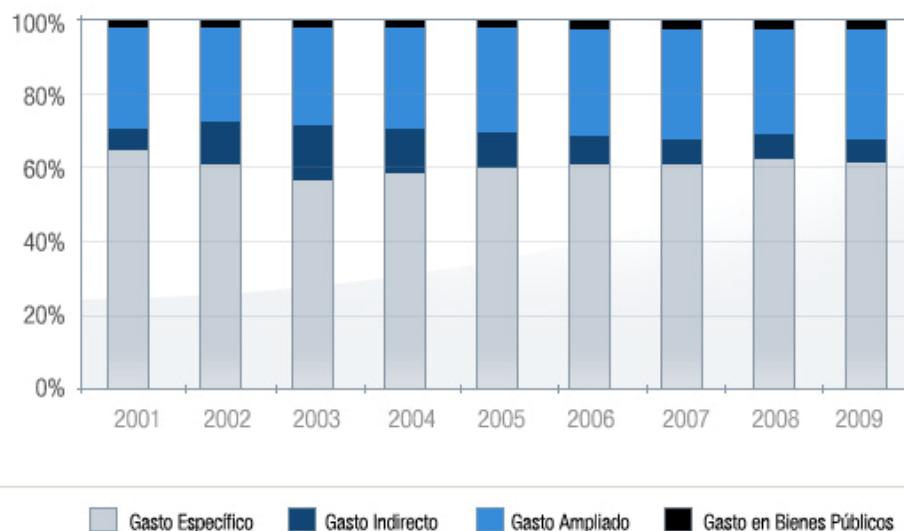
Figure 7. Public expenditure on children, consolidated public sector, 2001-09
(in millions of current pesos, as a % of total expenditures or GPC, as a % of social expenditures or GPS, and as a % of GDP or PIB)



Source: Directorate for Analysis of Public Expenditure and Social Programs and UNICEF Argentina (2011)

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Figure 8. Public expenditure on children, consolidated public sector, by type, 2001-09
(as a percent)



Source: Directorate for Analysis of Public Expenditure and Social Programs and UNICEF Argentina (2011)
 Note: Specific Expenditure (*Gasto Específico*), Indirect Expenditure (*Gasto Indirecto*), Expanded Expenditure (*Gasto Ampliado*) and Expenditure on Public Goods (*Gasto en Bienes Públicos*)

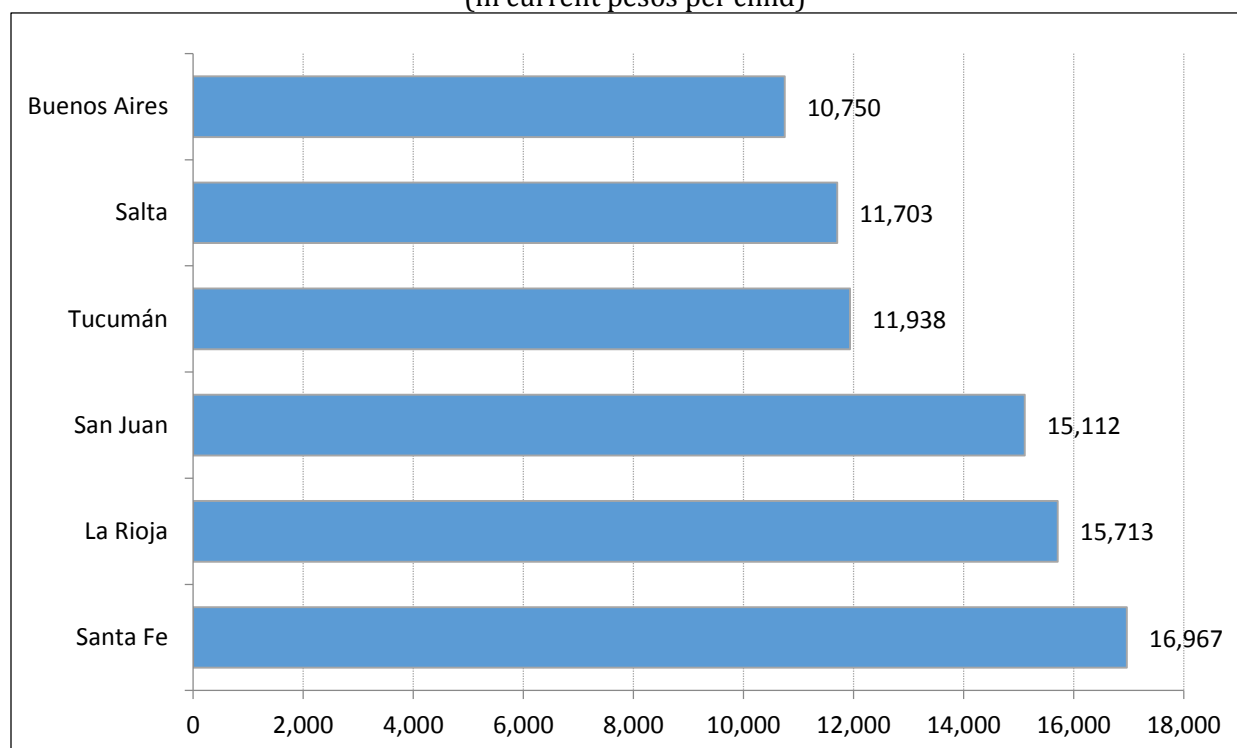
Figure 9. Public expenditure on children, by spending theme and level of government, 2009
(as a percent)



Source: Directorate for Analysis of Public Expenditure and Social Programs and UNICEF Argentina (2011)
 Note: Direct assistance (*Ayuda directa*), Living conditions (*Condiciones de vida*), Sports, recreation and culture (*Deporte, recreación y cultura*), Development and integration (*Desarrollo e integración*), Education (*Educación*), Nutrition and food (*Nutrición y alimentación*), Child protection (*Protección del niño*), Health (*Salud*), Social security insurance institutions (*Obras sociales*), Science and technology (*Ciencia y técnica*), Other urban services (*Servicios urbanos*)

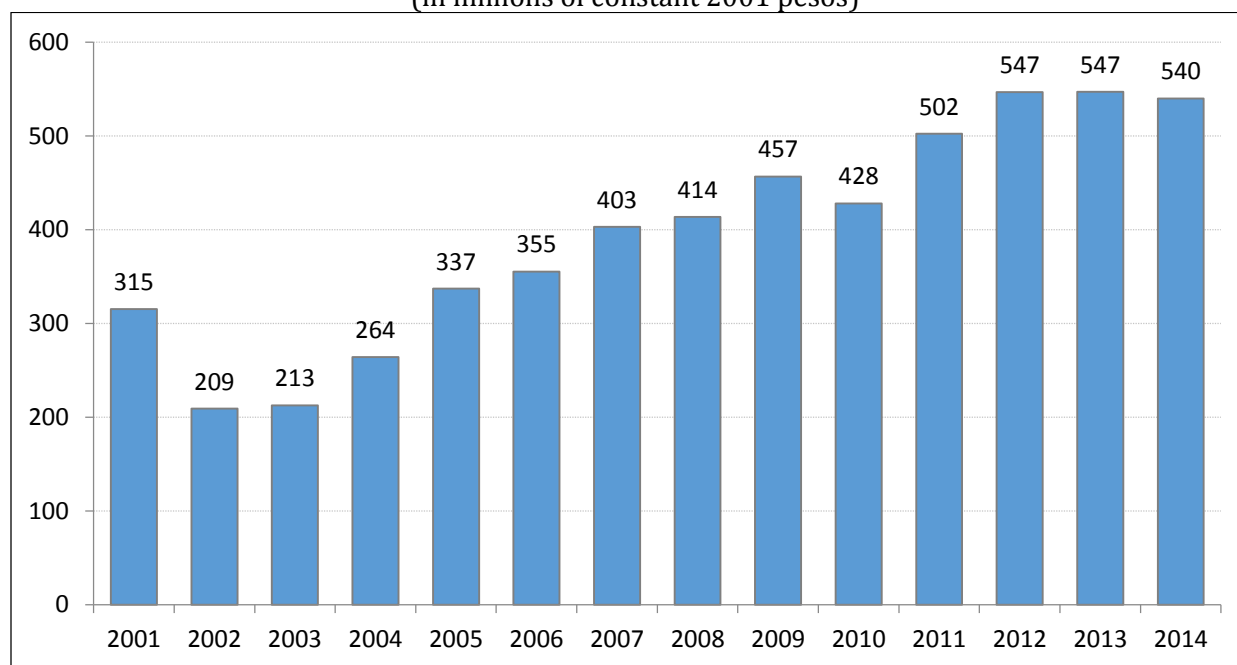
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Figure 10. Public expenditure on children, in selected provinces, 2013
(in current pesos per child)



Source: UNICEF Argentina based on the estimates of provincial governments

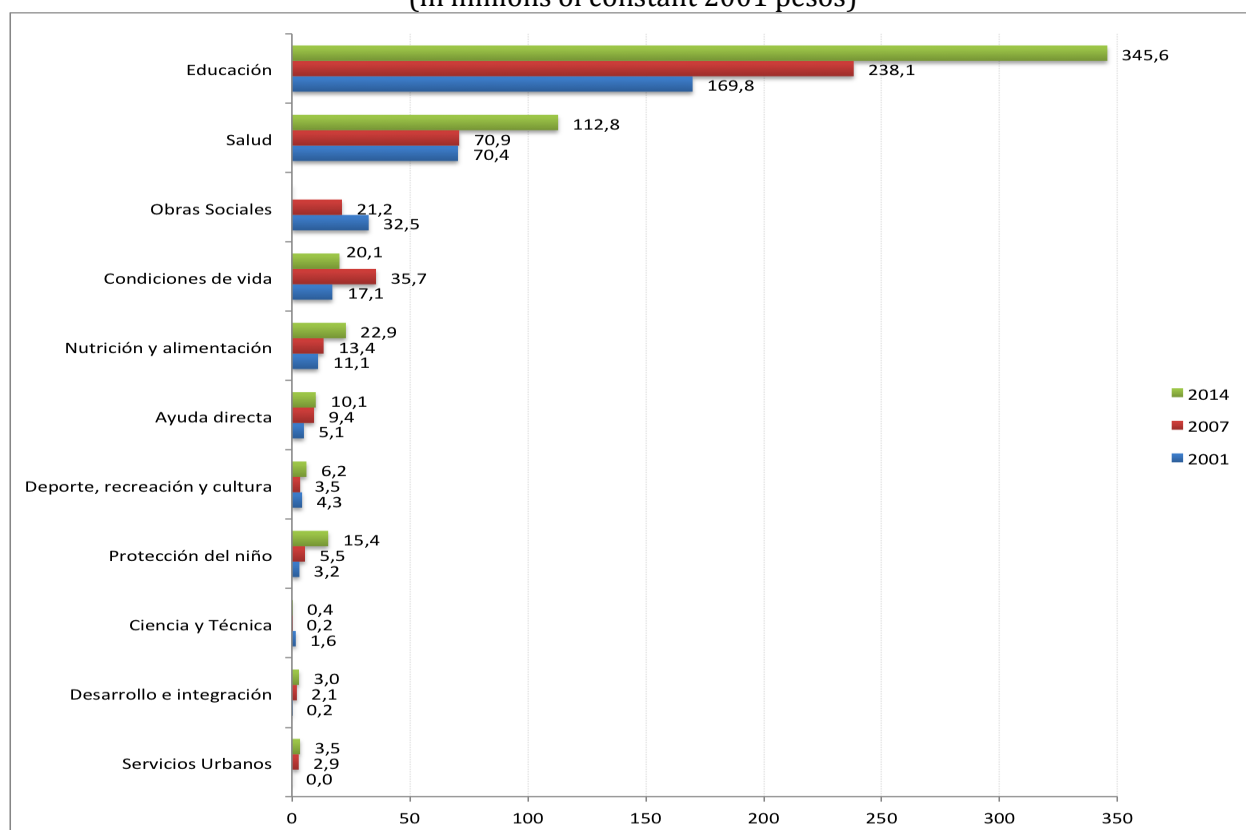
Figure 11. Public expenditure on children in Salta, 2001-14
(in millions of constant 2001 pesos)



Source: Salta Department of Statistics and UNICEF Argentina (2014)

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Figure 12. Public expenditure on children in Salta, by spending theme, 2001/07/14
(in millions of constant 2001 pesos)



Source: Salta Department of Statistics and UNICEF Argentina (2014)

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Colombia (2009): Public audit of spending on child rights

Context

Colombia has a strong legal framework in support of social spending, child rights and accountability. For example, the Constitution gives social expenditure priority over any other budget item, and a 1996 law declares that the budget for social investment cannot decrease as a percent of the total budget. Colombia's Constitution further calls for all public officials to be open to public scrutiny and accountability for their actions, which was recently extended to the child rights arena. Specifically, Article 204 of Law 1098 of the Code of Children and Adolescents (2006) makes the president, governors and mayors responsible for carrying out routine public accountability reviews of policies to support children and adolescents. Based on this mandate, the first ever audit of public spending on child rights was carried out in 2011 at the national and department level, which looked at trends over the 2005-11 period.

In 2013, the legal basis for reviewing public policies and budgets that impact child rights was extended to the subnational level. Based on this new mandate and building on the lessons learned from the previous audit at the national level, the government initiated a process to develop guidelines for reviewing budgets that support child rights at the local level.

The guidance was initially requested by the Office of the Attorney General. However, it was led and managed by the Colombian Family Welfare Institute in the Department for Social Prosperity, which gathered inputs from a wide variety of processes and stakeholders, including UNICEF. For example, it was informed by three Technical Committees: (i) on *indicators* (to define indicators for infancy, childhood and adolescence); (ii) on *public social spending* (to select and suggest criteria and indicators for analyzing social investment in infancy, childhood, adolescence and young adults); and (iii) on *capacity development* (to develop technical, operational and methodological guidelines). Inputs were further collected through roundtables (e.g. attended by 21 national entities, the Colombian Federation of Municipalities and the National Federation of Departments), a National Meeting of Social Departmental Secretaries (in April 2014 to provide a participatory space review expectations, proposals and recommendations) and the Nation-Land Bureau Constitution (in October 2014, represented by 11 local authorities, to analyze and validate the process for developing the different accountability tools). Lastly, a web platform was created for online reporting, which is overseen by the Office of the Attorney General.

The guidance was finalized in August 2015: "Guidelines to Account for Territorial Budgets that Support the Rights of the Child, 2012-15." It allows for reviewing the consistency of political technical, administrative and financial decisions across all levels of government and is expected to be used by governments to analyze their public investment to support child rights over the 2012-15 period. To date, it has been applied in at least one of the 32 Departments (La Guajira).

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Methodology used

The first public audit of spending on child rights, which covered the national level over the 2005-11 period, was developed as follows:

1. Review of implementation of national budget on programs and projects
2. Selection of sectors associated with child rights
3. Exclusion of general budget items
4. Classification of each project based on its objective
5. Review of selected projects
6. Estimation of overall and thematic amounts

In terms of identifying child-focused expenditure, the approach looked at both direct and indirect spending on children 0-17:

- **Direct:** Programs that exclusively benefit children (vaccines, basic education, school feeding)
- **Indirect:** Programs that have children as their main beneficiary group, which include those that support *agents* (families, teachers, relations with child rights groups) and *public goods* (establishments, infrastructure, public spaces that benefit significantly benefit children, including parks, schools, libraries)

The process also identified a number of challenges associated with measuring spending on child rights, which included:

- Disaggregating the budget in different parts of the budget cycle
- Identifying children as beneficiaries
- Unifying criteria and institutionalizing monitoring
- Identifying spending at the subnational level
- Linking budgets and results

For the second public audit of spending on child rights that is currently under way and examining the 2012-15 period, the guidance presents a summary table of budget codes and programs that capture spending on children under 18 years. It is noteworthy that the second audit looks at spending on children (0-17) as well as on young adults (18-28). While Table 7 presents the spending applicable to the 0-17 age cohort, the guidance also includes an expanded table for young adults which captures additional areas, including superior education, income generation, health, justice and participation.

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Table 7. Budget categories for estimating expenditure on children (0-17)

| Code | Name |
|---------------------------------------|--|
| Education | |
| A.1.1 | Coverage |
| A.1.2 | Quality: enrollment |
| A.1.3 | Quality: free access |
| A.1.5 | Special education |
| A.1.7.2 | Cross-cutting education projects |
| Health | |
| A.2.1.1 | Health insurance subsidies* |
| A.2.1.5 | Infant health |
| A.2.2.2.1 | Maternal health |
| A.2.2.2.3 | Sexual and reproductive health |
| A.2.2.3 | Oral health |
| A.2.3.7 | Nutrition |
| A.2.3 | Provision of nutrition services to populations not covered by subsidies* |
| A.2.4.13 | Health promotion* |
| Sports and Recreation | |
| A.4.1 | Development and implementation of sports, recreation and free time activities |
| A.4.5 | Payment to contracted instructors |
| Culture | |
| A.5.6 | Library maintenance |
| A.5.7 | Artistic and cultural infrastructure |
| Services for Vulnerable Groups | |
| A.14.1 | Infant protection |
| A.14.2 | Integrated child protection |
| A.14.3 | Comprehensive protection of adolescents |
| Justice and Security | |
| A.18.3 | Payment of family commissioners, doctors, psychologists and social workers within family commissions |
| A.18.9 | Construction of peacebuilding and coexistence facilities |

*weighted by the proportion of under 18 out of the total population enrolled in the scheme

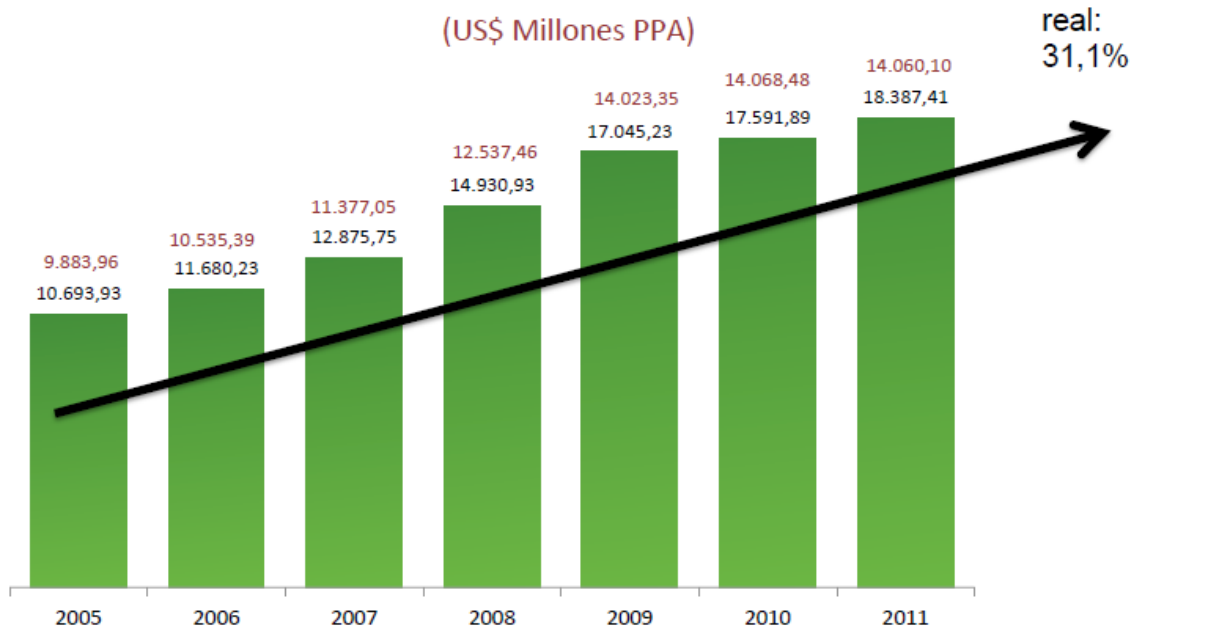
Information and reporting

The first public audit of spending on child rights focused on the national level and was carried out in 2011. It found a significant increase in child-focused expenditure (31% real growth over the 2005-11 period), with the nearly all spending concentrated in education and health (Figures 13 and 14).

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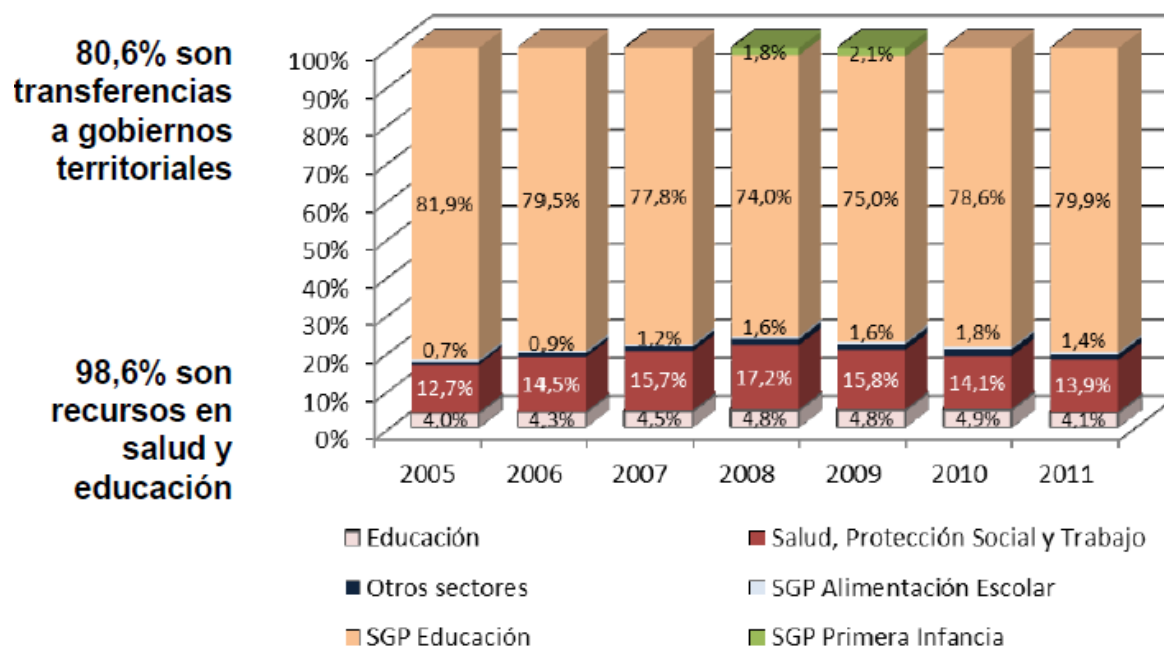
Figure 13. Total spending on children, in millions of pesos, 2005-11

Gasto público en infancia y adolescencia (\$MM corrientes)



Source: Instituto Colombiano de Bienestar Familias (2014)

Figure 14. Distribution of spending on children across sectors, as a %, 2005-11



Source: Instituto Colombiano de Bienestar Familias (2014)

Key (translated): pink = education; black = other sectors; orange = education (SGP); red = health, social protection and employment; light blue = school meals (SGP); and green = early childhood (SGP)

Note: The General Participation System (SGP) (in Spanish: Sistema General de Participaciones) refers to central government transfers to local authorities—including departments, districts and municipalities—intended for general health, education and WASH purposes.

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In terms of the second public audit of spending on child rights, it is expected that each territorial unit will report information according to the following structure:

1. Analysis of territorial context
2. Spending indicators (overall level, as % of total budget, as a % of GDP, per capita)
 - Total social spending
 - Spending on children (0-17 years old)
 - Spending on young adults (18-28 years old)
3. Analysis of information
 - Conditions that determine behavior across the life cycle
 - Policy actions proposed by the governor or mayor to change this situation
 - Programs and strategies under development
 - Social investment across the life cycle
 - Financial commitment of municipalities or departments to guarantee child rights
4. Institutional architecture
 - Analysis of information
 - Early childhood
 - Childhood
 - Adolescence
 - Young adults
5. Good practices

Sources

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Ministry of Health and Social Protection (2014) “[*Rendición Pública de Cuentas de los Recursos para la Garantía de los Derechos de la Niñez y Juventud en Colombia*](#)” presentation from the “Seminario Internacional: Inversión en la Infancia: Una apuesta por la equidad a 25 años de la CDN” held in Lima, Peru on 2-3 October.

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UNICEF Colombia (2015) “[Avances en Indicadores de Gasto Público Social en Niñez y Juventud para la RPC Territorial en Colombia,](#)” presentation from the “Seminario Internacional de Inversión en la Niñez en América Latina y el Caribe” held in Quito, Ecuador on 26-27 May.

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Mexico (2013): Child spending markers

Context

In 2014, 'child spending markers' were approved by the National Congress. This means that each ministry is required by law to apply a methodology to their respective budgets and submit a report on child-focused expenditure to the MoF as part of the annual budget process. Overall, the marker system identifies budget lines that support the four main child rights: (i) development; (ii) participation; (iii) protection; and (iv) survival. It further allows each right to be decomposed into thematic areas (e.g. access to information, birth registration, child protection, early childhood development, education, health, nutrition, social assistance, sports and recreation, etc.) and specific programs as well as identify whether there is a gender component.

Methodology used

The methodology was developed by UNICEF Mexico together with a national think tank, Fundación IDEA. Following engagement and advocacy efforts, the methodology was accepted by each of the different social sector ministries and the MoF. The methodology was developed according to the following steps.

First, a list of budgetary programs was developed. This is based on a review of the 2008-10 Federal Expenditure Budget and of reports of the Account of the Federal Public Treasury for 2011, as well as information from public websites of different federal agencies and institutions.

Second, all child-focused programs were identified. A budget programme was determined to advance child rights if it met any of the following three characteristics: (i) its goals directly promote the fulfilment of child rights; (ii) its benefits were determined or designed taking into account child welfare and child rights; or (iii) it strengthens the ability of agents to act on behalf of child rights. At the same time, agencies and institutions of the Federal Government were invited to identify operational programs (initiatives or services) which have the explicit purpose of supporting the fulfilment of the rights of children and adolescents. This is particularly relevant in the Mexican budgetary context, where there is not necessarily a one-to-one relationship between programs and the budget lines that finance them.

Third, each child-focused programme was classified by topic. The thematic classification reflects the four main groups of child rights, and breaks them down into specific themes to maintain consistency with the functional classification of the budget (Table 8).

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Table 8. Thematic classification

| Classification by children's rights | Thematic classification | Sub-themes |
|-------------------------------------|---|--|
| Right to survival | Health | Community health services Individual health services Health insurance |
| | Housing and infrastructure | |
| | Food and Nutrition | |
| Right to development | Social assistance | Social benefits Vulnerable groups Other support assistance |
| | Education | Basic Education Upper secondary education Higher education Advanced studies |
| | Sports, recreation and culture Urban planning and Regional Development | |
| Right to protection | Protection against abuse, violence, exploitation and discrimination | Prevention Attention Access to justice |
| Right to participation | Information | |
| | Mass media | |
| | Citizen Participation | |

Source: UNICEF Mexico and Fundación IDEA (2012)

Fourth, sub-categories of expenditure were identified:

- **Direct expenditure:** Investment aimed at financing operational programs (or parts of programs) that deliver benefits directly to children, or their agents (parents and caregivers, or else professionals dedicated to the care of children and adolescents, such as teachers and pediatricians) —e.g. Oportunidades (scholarships, basic health package), Multiple Contributions Fund for Basic Education Infrastructure; National Pediatrics Institute
- **Agent expenditure:** Spending used to describe programs (or parts of programs) that promote the strengthening of the agents who act on behalf of children (parents and guardians and professionals exclusively focused on the care of children under 18 years old, e.g. teachers and pediatricians)—e.g. Day-care Program, National Programme for Continuing Education and Professional, Priority Zones Development Programme (replace dirt floors with solid floors)
- **Expanded expenditure:** Spending used to fund programs (or parts of programs) that serve vulnerable population groups in which children are over-represented, and which have elements that serve them—e.g. Agricultural Worker Care Program
- **Expenditure on public goods:** Spending to finance programs (or parts of programs) that provide or fund services provided openly to society, and have been at least partly designed to meet specific needs of children—e.g. Public Spaces Rescue Program

Fifth, the proportion allocated to children was determined. Two general approaches were used to calculate the ratio (or weight): (i) the proportion of children and/or their agents

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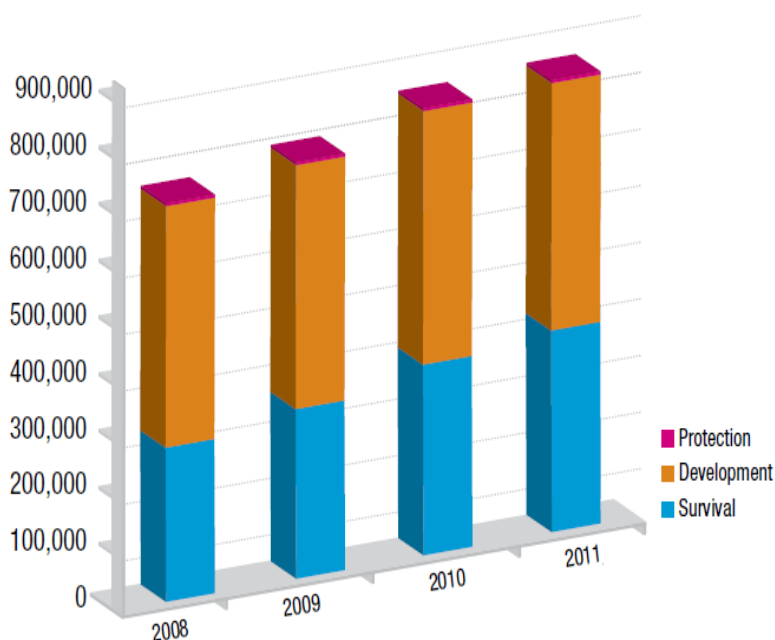
represented among beneficiaries or the program's target population; and (ii) the proportion of spending of a budget line according to the share of the cost of inputs, products or services that are related to activities that benefit children or their agents with respect to the total cost of the inputs, products or services.

Information generated and reporting

Child-focused line items are not coded in the financial management information systems, but rather an annex is generated that presents a list of programs that impact children along with the weighted value of expenditure. Once the budget is voted into law by Congress, this information is made public. A summary of these spending trends over time is also published online at [Infoniñez](#) (a website managed by UNICEF Mexico), which includes quarterly updates on budget execution as updated figures are released during the year.

Information is reported in various ways. Some examples follow and include: (i) by groups of rights (Figure 15); (ii) by functional themes (Table 9); (iii) by the largest programs in terms of expenditure (Table 10); and (iv) by budget programme type (Figure 16). It is also noteworthy that overall public investment in children has been steadily rising since the methodology was adopted (Figure 17).

Figure 15. Total expenditure on children by groups of rights, 2011
(in millions of pesos)



Source: UNICEF Mexico and Fundación IDEA (2012)

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Table 9. Thematic breakdown of investment in children, 2010
(in millions of pesos and as a %)

| Children's rights | Themes | Total expenditure (Millions of pesos, current prices) | Per cent of Total expenditure |
|------------------------|--|---|----------------------------------|
| Right to survival | Health | 268,952.24 | 34.41 |
| | Housing and infrastructure | 1,484.26 | 0.19 |
| | Food and nutrition | 35,992.06 | 4.60 |
| | Social assistance | 29,087.50 | 3.72 |
| | Subtotal | 335,516.07 | 42.92 |
| Right to development | Education | 366,926.74 | 46.94 |
| | Sports, recreation and culture | 5,075.71 | 0.65 |
| | Urban planning and regional development | 67,322.18 | 8.61 |
| | Subtotal | 439,324.62 | 56.20 |
| Right to protection | Protection against abuse, violence, exploitation and discrimination | 6,793.82 | 0.87 |
| | Subtotal | 6,793.82 | 0.87 |
| Right to participation | Information | 0.00 | 0.00 |
| | Mass media | 87.80 | 0.01 |
| | Citizen participation | 0.00 | 0.00 |
| | Subtotal | 87.80 | 0.01 |
| Total | | 781,722.31 | 100.00 |

Source: UNICEF Mexico and Fundación IDEA (2012)

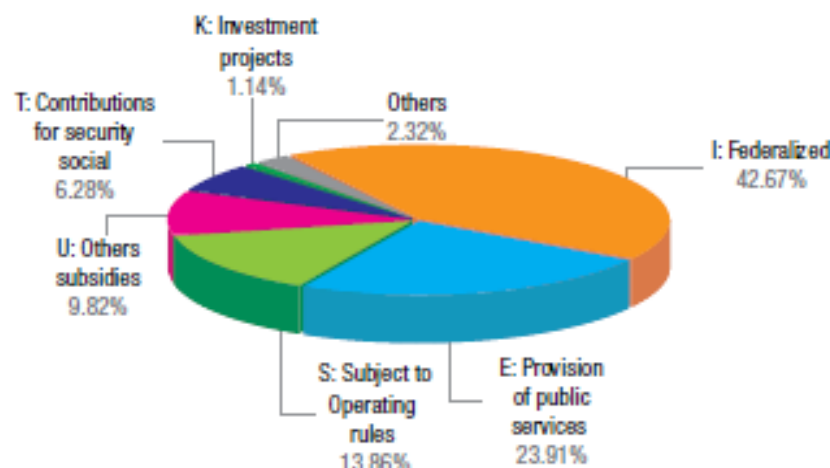
Table 10. Twenty largest programs that allocate resources to children, 2010
(in millions of pesos and as a %)

| Budget program | Program type | Program type | Resources spent to children (millions of pesos) | Percentage that the program represents of the total investment in children | Percentage accumulated |
|---|---|--------------|---|--|---------------------------|
| Contribution Fund for Basic and Teacher Education (FAEB) | I (Federalized expenditures) | | 249,084.95 | 32.13 | 32.13 |
| Efficient Curative Care (IMSS) | E (Provision of public services) | | 85,769.81 | 11.06 | 43.19 |
| Oportunidades Conditional Cash Transfer program | S (Subject to operating rules) | | 56,425.84 | 7.28 | 50.47 |
| Health and Maternity Insurance (IMSS) | T (Contributions to social security) | | 48,447.06 | 6.25 | 56.72 |
| Contribution Fund for Health Services (FASSA) | I (Federalized expenditures) | | 44,941.55 | 5.80 | 62.51 |
| Public Health Insurance and Health Service Provision | U Other subsidies | | 39,345.53 | 5.07 | 67.59 |
| Provision of Basic Education Services in Mexico City (SEP) | E (Provision of public services) | | 26,363.59 | 3.40 | 70.99 |
| Provision of Technical Education services (SEP) | E (Provision of public services) | | 20,925.01 | 2.70 | 73.69 |
| Contribution Fund for Social Infrastructure (FAIS) | I (Federalized expenditures) | | 17,668.41 | 2.28 | 75.97 |
| Federal Subsidies for Decentralized State Agencies (SEP) | U Other subsidies | | 14,585.12 | 1.88 | 77.85 |
| Multiple Contributions Fund (FAM) | I (Federalized expenditures) | | 10,824.16 | 1.40 | 79.24 |
| Contribution Fund for Strengthening of States (FAFEF) | I (Federalized expenditures) | | 9,393.54 | 1.21 | 80.46 |
| Program for Development of Priority Zones (SEDESOL) | S (Subject to operating rules) | | 7,230.26 | 0.93 | 81.39 |
| IMSS Program-Opportunities | S (Subject to operating rules) | | 7,135.76 | 0.92 | 82.31 |
| Childcare Services (IMSS) | E (Provision of public services) | | 6,869.04 | 0.89 | 83.20 |
| Provision of Drug Codes (IMSS) | E (Provision of public services) | | 6,844.33 | 0.88 | 84.08 |
| Enciclomedia (SEP) | E (Provision of public services) | | 4,665.48 | 0.60 | 84.68 |
| Prestación de servicios de educación media superior | E (Provision of public services) | | 4,656.48 | 0.60 | 85.28 |
| Provision of Upper Secondary Education Investment Fund for Federal Entities (SHCP) | U Other subsidies | | 4,584.50 | 0.59 | 85.87 |
| Federal Framework for Financing and Subsidizing housing (CONAVI) | S (Subject to operating rules) | | 3,844.03 | 0.50 | 86.37 |

Source: UNICEF Mexico and Fundación IDEA (2012)

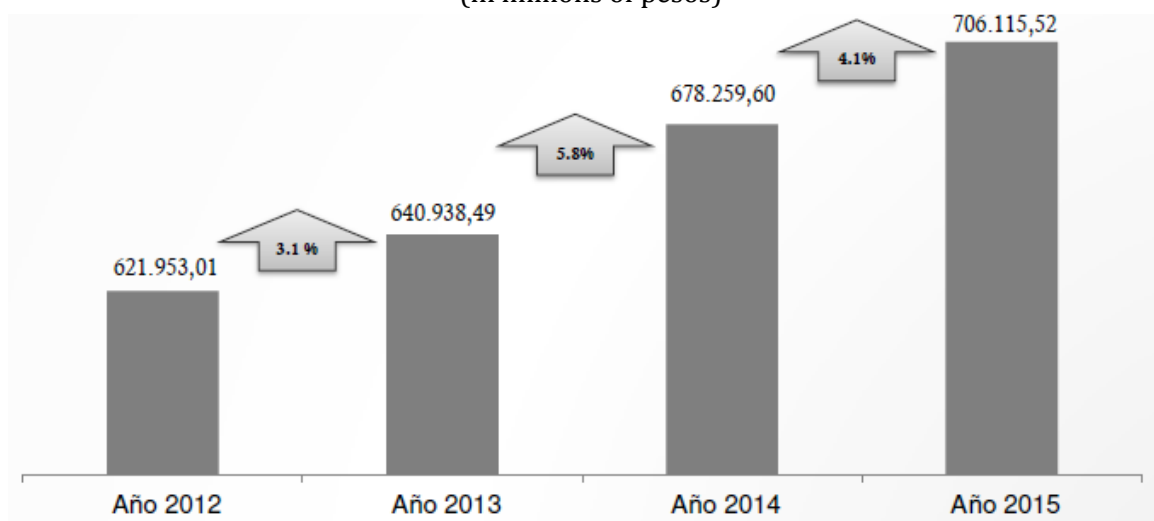
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Figure 16. Breakdown of total investment in children by budget programme type, 2010
(as a percent)



Source: UNICEF Mexico and Fundación IDEA (2012)

Figure 17. Total public investment in children, by approved budget, 2012-15
(in millions of pesos)



UNICEF Mexico (2015)

Sources

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Ecuador (2014): Equity classifiers

Context

The government of Ecuador has a long history of measuring and monitoring social spending. It began in the 1990s with the development of the Integrated System of Social Indicators (SIISE) to allow for routine monitoring of key social indicators; social sector spending categories were also incorporated into the system, including for education, environment, health, housing, recreation and culture, and social inclusion. During the 2000s, a variety of fiscal and budget observatories became operational—supported by UNICEF—which looked at the overall size of spending on different social areas and their relation to the overall progress social indicators. Most recently, Ecuador’s MoF developed a classification system that codes the budget according to different equity-based themes and policies, which are known as equity classifiers. The classifiers allow for disaggregation of expenditure according to a variety of categories. One of the classifiers is age specific and covers child populations, which was introduced in 2014.

Methodology used

The equity classifiers build on Ecuador’s national goals to reduce poverty and inequalities and reflect both equity-based themes and public policies. The system first classifies expenditure based on its contribution to five major *equity themes*. As shown in Figure 18, it also classifies specific priority groups within each theme. So, for example, one of the major equity themes is age, and priority groups within this theme include: (i) children and adolescents, (ii) young adults and (iii) adults and the elderly.

Figure 18. Equity themes and priority groups

| Themes | Priority Groups |
|----------------|--|
| Gender | • Pregnant women |
| Ethnicity | • Montubio; Afroecuadorian; Indigenous |
| Age group | • Children/adolescents; Young adults; Adults/elderly |
| Disability | • Persons with disabilities; severe illnesses |
| Human mobility | • Migrant; Nomads |

Source: Consejo Nacional para la Igualdad Intergeneracional (2014)

The system also classifies expenditure according to its contribution to *equity policies*. The Ecuadorian government approved a policy framework that addresses disparities in each of the five equity themes presented above. The classification system was thus designed to

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identify how public investment supports these different objectives. In the child rights arena, equity-oriented general policies include survival, development, child protection, social protection, participation, and so on (Table 11). Classifiers are then decomposed into specific policy objectives and activities. Example activities under survival, for instance, include controlling the consumption of junk food in schools, training on healthy eating and providing micronutrients to malnourished children. Explanation notes further link each activity to specific articles in the National Constitution, the National Code of Children and Adolescents, and the CRC.

Table 11. Classifying equity policies related to children and adolescents

| General policy | Objective | Example activities |
|----------------------------|---|--|
| Survival | Timely, comprehensive, high quality and free healthcare | Breastfeeding campaigns |
| Development | Comprehensive, high quality ECD services | Teacher training |
| Child protection | Protection of children in vulnerable conditions and restoration of any violated rights | Promoting adoption/foster care |
| Social protection | Support children in conditions of poverty or social duress, affected by natural disasters, armed conflicts, emergencies | Psychological and social services aimed at reducing forced migration |
| Participation | Involve children as key players in the design and implementation of public policies, programs, projects | Facilitate spaces for dialoguing |
| Social responsibility | Promotion of social ownership and stewardship of children in the design, implementation, evaluation of public policies | Meetings among children's and child rights organizations to learn/exchange |
| Research and communication | Generation and dissemination of research on the situation of children | Studies on child rights issues |
| Generational approach | Promotion of institutions and public policies that foster equity among children | Planning and implementing public works projects that support children |
| Justice | Promote and encourage flexible and rapid justice for children in conflict with the law | Support judicial institutions that apply non-incarceration principles |

Source: MoF (2014a-b)

Information and reporting

Within the financial management information system, classifiers are applied at the activity level (Figure 19). This allows for specific line items of the budget to be linked to public policy goals and facilitates the monitoring of budget execution, as presented in Figure 20.

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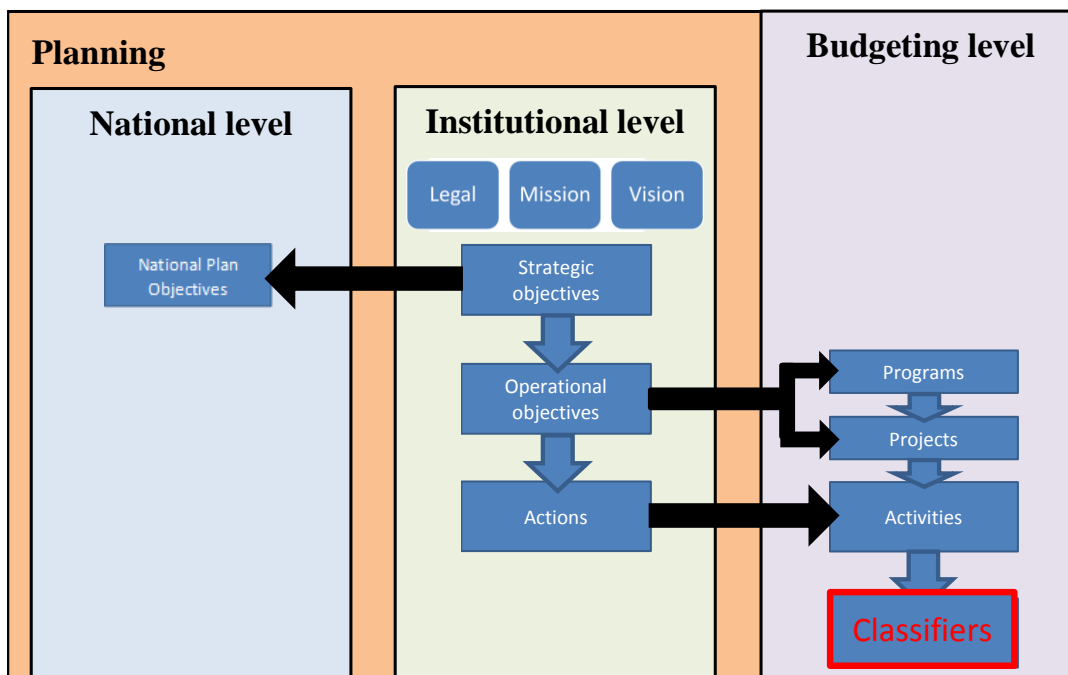
Figure 19. Illustration of budget classifiers

| Identification fields | | | Program structure | | | | Spending identification | | |
|-----------------------|-------------|-------------------|-------------------|-------------|---------|----------|-------------------------|-----------------|------------------|
| 0000 | 000 | 0000 | 00 | 00 | 000 | 000 | 000000 | 0000 | 000 0000 0000 |
| Year | Institution | Implementing unit | Program | Sub-program | Project | Activity | Expense type | Geographic unit | Financing source |
| ... | 0 00 | ... | ... | ... | 0 | 000 | 0000000 | 000 | 0 |
| | Sector/s | | | | Type of | Function | Economic | | |

| Theme | Priority group | Policies (child rights) |
|------------------|------------------------|-------------------------|
| 0 0000000 | 0 0000000 | 0 0000000 |
| - Gender | - Pregnant women | - Survival |
| - Ethnicity | - Indigenous persons | - Development |
| - Age group | - Children/adolescents | - Child protection |
| - Disability | - Severely ill | - Social protection |
| - Human mobility | - Migrants | - Participation |
| | | - Social responsibility |
| | | - Research |
| | | - Justice |

Source: Consejo Nacional para la Igualdad Intergeneracional (2014)

Figure 20. Linking planning and budgeting



Source: Consejo Nacional para la Igualdad Intergeneracional (2014)

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El Salvador (2014): Measuring public investment in children

Context

In 2010, the Technical Secretary of the President (STP) started to measure overall social spending trends with technical assistance from the Economic Commission for Latin America and the Caribbean (ECLAC). This created interest for more detailed information, including from the Agency Committee of Social Public Expenditure, and in 2011 the government moved to develop a methodology for measuring child-focused expenditure, supported by UNICEF and assisted by the Central American Institute of Fiscal Studies (ICEFI). The pilot looked at child-focused spending in 2011 and was published in 2014, with the hope of institutionalizing the methodology in the annual budget process to allow for routine monitoring.

Methodology used

The methodology was developed through a four-step process as summarized below:

1. Reclassify budget information based on the Classification of the Functions of Government (COFOG), including categories and subcategories
2. Identify institutions that deliver child-related services
3. Distinguish between the direct and indirect spending:
 - a. **Direct:** Spending on activities or projects specifically intended for children and adolescents (e.g. primary education, vaccination programs, pediatricians, child nutrition programs, campaigns targeted toward children, children's hospital wards).
 - b. **Indirect:** Spending on projects or activities with clear and important impacts on children and adolescents, but which also benefit wider population groups (e.g. care costs to the environment, security and justice, health care services, social security, subsidies, sports facilities, construction of housing, basic social services); specific amounts are estimated using complementary information, such as data from implementing agencies, operational plans, household surveys, etc.
4. Calculate indicators and targeting index

Information and reporting

A variety of indicators are reported as presented in the list below and Table 12:

- Direct spending, in US dollars (at current prices)
- Direct costs, in US dollars (at constant prices)
- Direct expenditure, as a % of GDP

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- Direct spending, as a % of total budget
- Direct annual per capita expenditure, in US dollars (at constant price)
- Direct annual per capita expenditure, in US dollars (at constant prices)
- Direct daily expenditure per capita, in US dollars (at current prices)
- Direct daily expenditure per capita, in US dollars (at constant prices)

Table 12. Main indicators of total public expenditure on children, 2011

| Variable | | Total (Gobierno General + Gobiernos Locales) |
|---|---|--|
| Gasto Directo en NNA | Millones de dólares de cada año | 1,047.80 |
| | Como porcentaje del PIB | 4.5 |
| | Como porcentaje del gasto total | 13.3 |
| | Per cápita anual en dólares de cada año | 445.7 |
| | Per cápita diario en dólares de cada año | 1.2 |
| Gasto Público Total en NNA (Directo + Indirecto) | Millones de dólares de cada año | 1,547.90 |
| | Como porcentaje del PIB | 6.7 |
| | Como porcentaje del gasto total | 19.7 |
| | Índice de focalización | 51.9 |
| | Per cápita anual en dólares de cada año | 658.4 |
| | Per cápita diario en dólares de cada año | 1.8 |

Source: Technical Secretariat of the Presidency, Instituto Centroamericano de Estudios Fiscales and UNICEF (2014)

There are, however, two noteworthy aspects of the Salvadoran approach. The first is the attempt to capture and report on qualifying expenditure at the national and subnational levels—and making the explicit and important distinction between them (Figures 21 and 22). The methodology also traces child-focused spending at the local level by function to the corresponding financing sources, which include fiscal transfers from the central government, local revenue generation, international borrowing (although it equals zero in the year under study), domestic borrowing and donations (Table 13). The second is the calculation of a child targeting index, which tries to gauge the extent to which social spending has a pro-child or pro-adult bias. For 2011, the index value amounted to 114.2, which indicates that general social expenditure—and social policy more broadly—slightly favored child populations in that fiscal year (see Box 2).

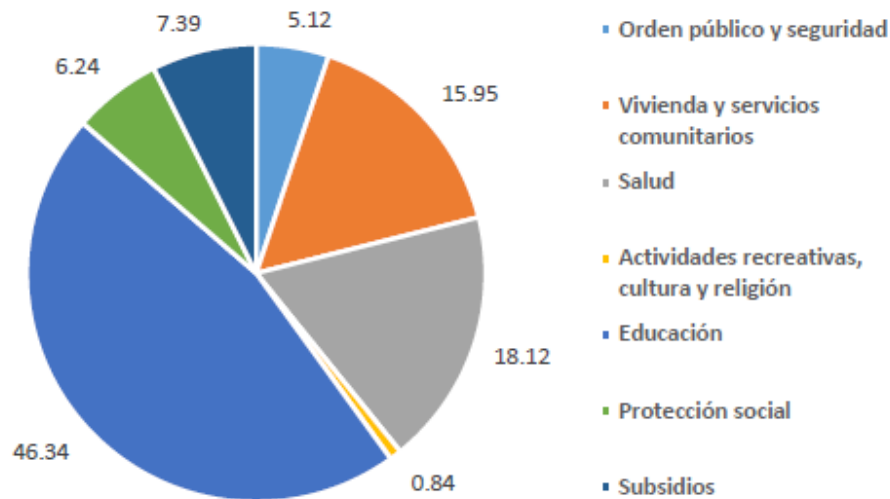
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Box 2. Calculating the child targeting index in El Salvador

$$\text{Child targeting index} = \frac{\text{direct spending in children} / \text{total social spending}}{\text{0-17 population} / \text{total population}}$$

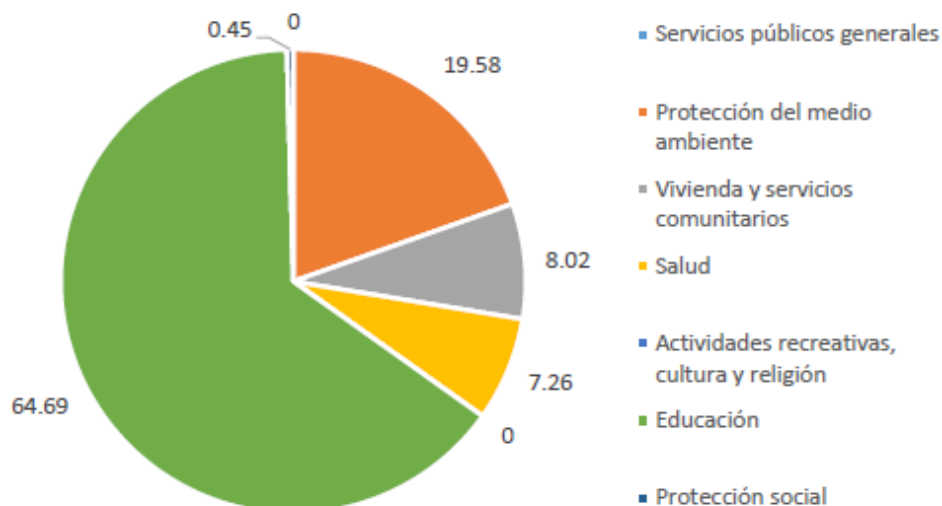
Note: If index > 100, there is a pro-child bias; if index < 100, a pro-adult bias exists

Figure 21. Total expenditure on children by function (only national), 2011
(as a %)



Source: Technical Secretariat of the Presidency, Instituto Centroamericano de Estudios Fiscales, UNICEF (2014)

Figure 22. Total expenditure on children by function (only local governments), 2011
(as a %)



Source: Technical Secretariat of the Presidency, Instituto Centroamericano de Estudios Fiscales, UNICEF (2014)

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Table 13. Public spending on children by local governments according to financing source, 2011
(as a %)

| FUNCIÓN | FONDO GENERAL | FONDOS PROPIOS | PRÉSTAMOS EXTERNOS | PRÉSTAMOS INTERNOS | DONACIONES | TOTAL |
|-----------------------------------|---------------|----------------|--------------------|--------------------|------------|------------|
| Protección del medio ambiente | 34.8 | 58.7 | 0.0 | 4.3 | 2.2 | 100 |
| Vivienda y servicios comunitarios | 18.4 | 2.6 | 0.0 | 78.9 | 0.0 | 100 |
| Salud | 67.6 | 5.9 | 0.0 | 14.7 | 11.8 | 100 |
| Educación | 55.4 | 4.9 | 0.0 | 34.4 | 4.9 | 100 |
| Protección social | 50.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100 |
| Total general | 49.3 | 15.5 | 0.0 | 30.8 | 4.5 | 100 |

Source: Technical Secretariat of the Presidency, Instituto Centroamericano de Estudios Fiscales, UNICEF (2014)

Sources

Technical Secretariat of the Presidency (2013) "[Medición del Gasto Público Social y del Gasto Público en Niñez y Adolescencia, 2011](#)," presentation from the "Seminario Taller Internacional: Hacia un modelo de asignación, ejecución y seguimiento del gasto público en niñez" held in Bogotá, Colombia on 26-27 June.

Technical Secretariat of the Presidency (2014) "[Medición del Gasto Público en Niñez y Adolescencia, 2011](#)," presentation from the "Seminario Internacional: Inversión en la Infancia: Una apuesta por la equidad a 25 años de la CDN" held in Lima, Peru on 2-3 October.

Technical Secretariat of the Presidency, Instituto Centroamericano de Estudios Fiscales and UNICEF (2014) [El Salvador: Medición del Gasto Público en Niñez y Adolescencia, 2011](#), San Salvador: Secretaría Técnica de la Presidencia, Instituto Centroamericano de Estudios Fiscales and UNICEF El Salvador.

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Honduras (2014): Budget classifier on public investment in children

Context

The impetus to measure and monitor child-focused public investment emerged out of increasing collaboration with UNICEF on budget issues and processes to reform the integrated financial management information system (FMIS). In 2012, several government ministries started a cooperative relationship with UNICEF. This included the Ministry of Education on programme-based budgeting and monitoring administrative performance, the MoF on monitoring budget execution rates in social sectors, and the Ministry of Planning on linking budget information to planning processes. As a new FMIS was developed and rolled out during 2013, various ministries agreed on the need to measure and monitor child-focused spending.

As part of the new FMIS, it was decided to develop a specific module to identify expenditure items that support key policy priorities. Although three of the “priority policy” budget classifiers were linked to childhood—(i) early childhood, (ii) social protection and violence prevention, and (iii) policies and action plans to fulfill human rights—this did not include a specific classifier for investments in children. The new classifiers were ultimately applied to the government’s Strategic Plan for the first time in 2014.

In the meantime, the government took a number of important steps to institutionalize the measurement and monitoring of public expenditure on children. A first achievement was the validation and approval of a roadmap to introduce such a framework, which included a wide variety of government and non-government actors. This subsequently led to the formation of an interinstitutional committee, which: (i) established a toolbox for measuring public investments in children; (ii) pulled out and classified budget information from more than 25 government institutions; and (iii) analyzed and published the findings of spending on children for the 2013 fiscal year. Since then, the MoF has agreed to adapt a specific classifier for children—“Children Investment Budget Classifier”—which is expected to be introduced in the FMIS during 2016, thus automating the generation of such information moving forward.

Methodology used

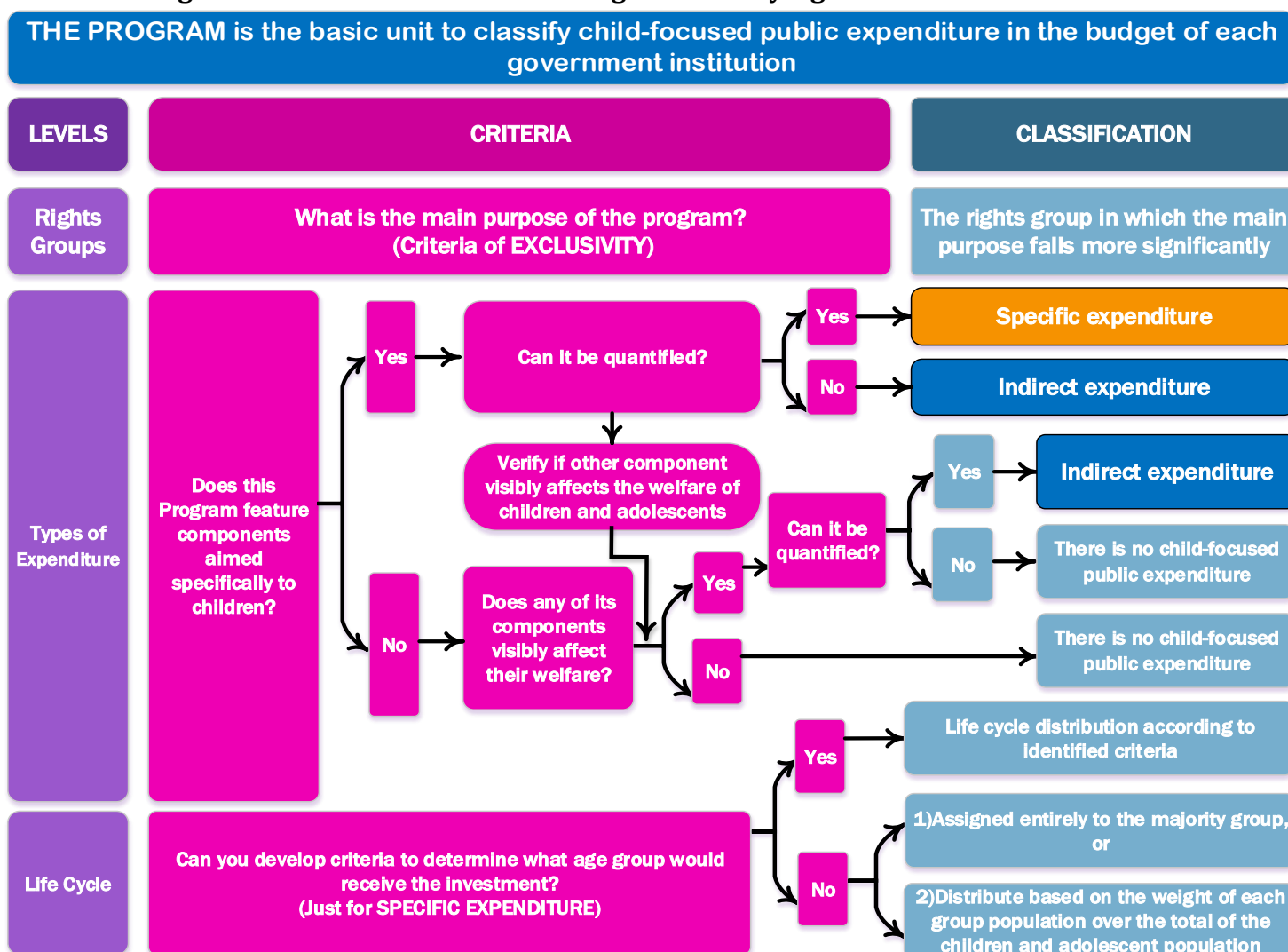
The methodology starts by defining public investment in children: The amount of public resources used to finance programs (or their components) that specifically or indirectly promote the wellbeing of children and the fulfillment of child rights, regardless of the administrative body, the sector, the funding source or economic classification (current or capital expenditures).

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The measurement framework involves three distinct levels of analysis as summarized below and presented in Figure 23.

1. Groups of child rights: development, participation, protection and survival
2. Investment type:
 - **Specific:** Expenditure to finance programs (or their components) that have been specifically designed to promote the welfare and realization of child rights; and
 - **Indirect:** Expenditure to finance programs (or their components) that, without having been designed specifically for children, have a clear impact on their welfare, child rights and/or a protective environment.
3. The life cycle: early childhood (0-5), childhood (6-11) and adolescence (12-17)

Figure 23. Framework for validating and classifying investment in children



Source: MoF and UNICEF Honduras (2014)

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Information and reporting

Reporting on public investment in children covers various themes. Some examples include:

- By life cycle (0-5, 6-11, 12-17) (Table 14)
- By child rights (survival, development, protection and participation) (also Table 14)
- By function (education services, health services, social protection, defense and security, housing and common services, economic affairs, environmental protection, etc.) (Figure 24)
- By investment type (specific and indirect) (Table 15)
- By financing sources, including internal and external (Figure 25)
- By object of expenditure (salaries, transfers and donations, non-personal services, etc.)

The overall amount is also presented in various forms, including annual and daily per capita amounts in both dollar and national currency formats (Table 16), along with the standardized indicators—e.g. as a % of GDP, as a % of the total budget and as a % of total social spending.

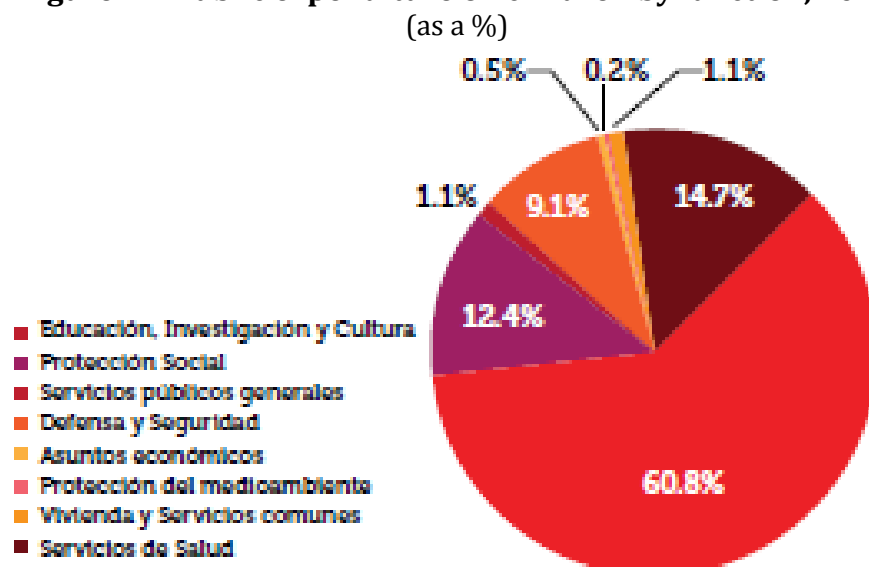
Table 14. Expenditure on children by life cycle, child rights and investment type, 2013
(in millions of lempiras and as a %)

| Rubros | Monto | % Etario |
|---------------------|-----------------|---------------|
| 0 a 5 años | 3,213.9 | 100.0% |
| Supervivencia | 1,489.7 | 46.3% |
| Desarrollo | 1,655.3 | 51.5% |
| Protección | 68.9 | 2.2% |
| Participación | 0.0 | 0% |
| 6 a 12 años | 11,728.9 | 100.0% |
| Supervivencia | 2,010.1 | 17.1% |
| Desarrollo | 9,663.5 | 82.4% |
| Protección | 55.3 | 0.5% |
| Participación | 0.0 | 0% |
| 13 a 17 años | 9,187.3 | 100.0% |
| Supervivencia | 804.1 | 8.7% |
| Desarrollo | 8,272.2 | 90.0% |
| Protección | 109.2 | 1.2% |
| Participación | 1.9 | 0.1% |
| Indirecto | 8,031.9 | 100.0% |
| Supervivencia | 4,840.7 | 60.3% |
| Desarrollo | 86.5 | 1.0% |
| Protección | 3,102.2 | 38.6% |
| Participación | 2.6 | 0.1% |
| TOTAL | 32,162.1 | |

Source: MoF and UNICEF Honduras (2014)

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Figure 24. Public expenditure on children by function, 2013



Source: MoF and UNICEF Honduras (2014)

Table 15. Public expenditure on children by investment type, 2013

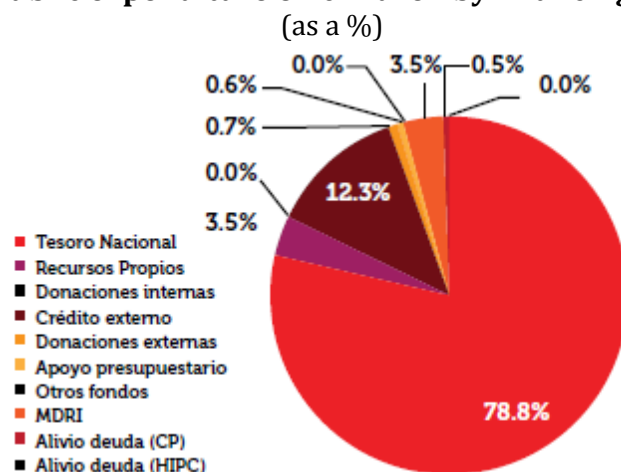
(in millions of US dollars and as a %)

| Tipo de inversión | Unidad | Inversión pública Niñez y Adol. | Gasto público Social | Gasto público Total ¹² | PIB |
|---|-------------------|---------------------------------|----------------------|-----------------------------------|-----------|
| Inversión total en niñez y adolescencia | L | 32,162.1 | 64,292.5 | 162,866.1 | 376,302.0 |
| | US\$ | 1,568.9 | 3,136.2 | 7,944.7 | 18,356.2 |
| | IpNA como % de... | 100% | 50.0% | 19.7% | 8.5% |
| Inversión específica | L | 24,130.2 | 64,292.5 | 162,866.1 | 376,302.0 |
| | US\$ | 1,177.1 | 3,136.2 | 7,944.7 | 18,356.2 |
| | IpNA como % de... | 75% | 37.5% | 14.8% | 6.4% |
| Inversión indirecta | L | 8,031.9 | 64,292.5 | 162,866.1 | 376,302.0 |
| | US\$ | 391.8 | 3,136.2 | 7,944.7 | 18,356.2 |
| | IpNA como % de... | 25% | 12.5% | 4.9% | 2.1% |

Source: MoF and UNICEF Honduras (2014)

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Figure 25. Public expenditure on children by financing source, 2013



Source: MoF and UNICEF Honduras (2014)

Table 16. Public expenditure on children, daily and annual per capita amounts, 2013
(in US dollars and lempiras)

| Moneda | IpNA per cápita anual | IpNA per cápita diario | PIB per cápita anual | PIB per cápita diario |
|--------|-----------------------|------------------------|----------------------|-----------------------|
| L | 8,636.9 | 23.7 | 43,985.8 | 120.5 |
| US\$ | 421.3 | 1.2 | 2,145.7 | 5.9 |

Source: MoF and UNICEF Honduras (2014)

Sources

MoF (2014) "[La Experiencia de Honduras en la Medición de la Inversión Pública en la Niñez y Adolescencia](#)," presentation from the "Seminario Internacional: Inversión en la Infancia: Una apuesta por la equidad a 25 años de la CDN" held in Lima, Peru on 2-3 October.

MoF and UNICEF Honduras (2014) [La Inversión Pública Dirigida a la Niñez y la Adolescencia en el Año 2013](#), Tegucigalpa: Secretaría de Estado en el Despacho de Finanzas and UNICEF Honduras.

MoF, Ministry of Planning and UNICEF Honduras (2013) "[El Reto de Institucionalizar la Medición y el Seguimiento al Gasto Público Dirigido a la Niñez y Adolescencia en Honduras](#)," presentation from the "Seminario Taller Internacional: Hacia un modelo de asignación, ejecución y seguimiento del gasto público en niñez" held in Bogotá, Colombia on 26-27 June.

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Peru (2014): Taxonomy to measure public investment in children

Context

The Peruvian government's move to develop a methodology to measure public investment in children has its origin in public administration reforms, including a move toward results-based management and budgeting. In 2008, the Public Budget Law established the implementation of strategic budgetary programmes specifically for children—including nutrition, maternal-neonatal health, basic education and access to identity—with the goal of achieving measurable results in child-related issues. Soon after, the National Action Plan for Children and Adolescents 2012-21 was designed by a multi-sectoral commission, which articulated the country's child-oriented policy framework and further demonstrated the government's commitment to prioritize policies aimed at guaranteeing child rights. The plan included four strategic objectives with a rights-based, life cycle, gender, intercultural and equity approach.

The demand to measure and monitor public investment in children thus emerged out of the common interest of state institutions and civil society to contribute to improving budget allocations for children. The methodology was designed collectively during 2013-14 through collaboration between the Ministry of Economy and Finance, the Ministry of Women and Vulnerable Populations, the Ministry of Development and Social Inclusion, the Roundtable on Poverty Reduction and UNICEF Peru. Not only did the methodology incorporate inputs from a wide range of stakeholders, but it was also endorsed by international experts, civil society members and a host of ministries. In early 2014, the taxonomy was adopted as the official mechanism for tracking spending on children and for monitoring the implementation of National Action Plan for Children and Adolescents 2012-21.

Methodology used

The taxonomy was developed as follows:

1. Form inter-institutional working group
2. Identify child-related policies and goals
3. Define concepts and criteria
4. Analyze budget information
5. Identify all child-focused spending
6. Determine weights/partitioning criteria for non-specific spending
7. Sum amounts and generate analytical outputs
8. Link the budget for children and adolescents according to objectives and policy goals

The taxonomy defines both “child-specific” and “non-specific” spending items:

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Specific expenditure:

- Any spending targeted at children (0-17); also includes expenditures dedicated to families and specific groups (e.g. teachers) that have a direct impact on children
- Includes all costs of programmes, products, projects or activities directly related to children
- Coded with number “2” in public budget database

Non-specific expenditure:

- All spending that indirectly contributes to improving children’s lives (those focused on communities or the entire population)
- Includes a proportion of budgetary programmes, products, projects or activities
- Uses weighting factors (below)
- Coded with number “1” in public budget database

A weighting system was also developed to delineate broader spending categories:

- **General weighting factors:** applied when budget sequence covers the entire population (e.g. % of 0-18, % of 0-18 living in rural areas, % of 0-18 living in urban areas)
- **Determined weighting factors:** applied based on the intention of spending for programme, product, project or activity where spending goes to sub-groups (e.g. % of 14-17, % of 12-17, % of children per family, % of 0-14 with disabilities, % of 0-17 living in coverage area of a programme, % of children affected by family and sexual violence receiving treatment, % of 15-17 relative to population between the ages 15-29)

To identify expenditure and criteria, both functional and programmatic budget classifications were analyzed, with this information also being cross-referenced. In cases where it was not possible to accurately identify whether or not expenditure is specifically directed to children, a more disaggregated analysis was performed, such as to the activity level. Overall, child-related expenditure items were identified in 15 functions and 35 results-based budgetary programmes, covering more than 250 budget sequences.

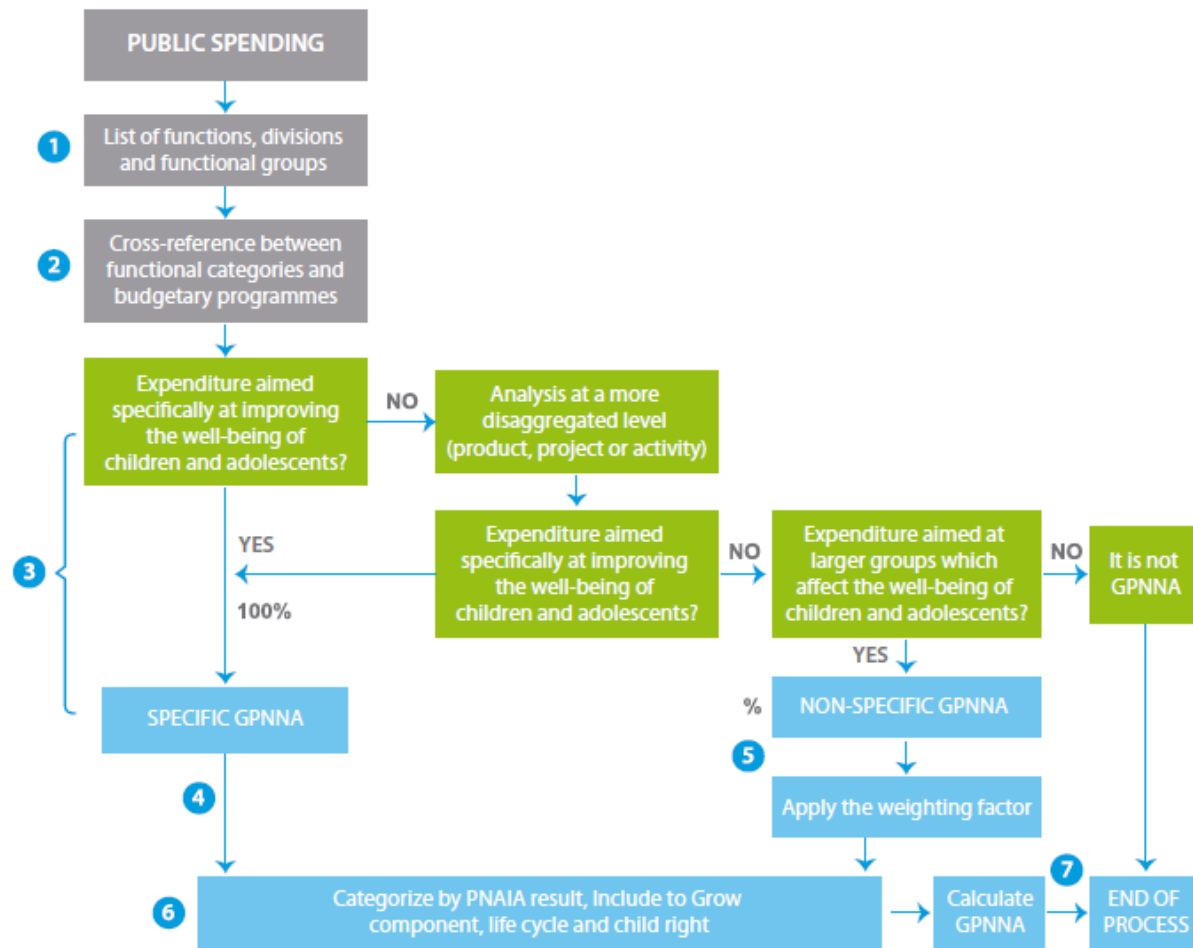
In terms of **qualifying criteria**, the following parameters were used:

- **Central actions:** Not considered because administrative expenses
- **Public goods:** Only those related to delivering basic social services
- **Common actions:** Either in their totality or as a %
- **Programme classification:** Both projects and activities are counted in accordance with the budgetary programme classifier and the functional group to which they belong
- **Results-based budgetary programmes:** If specific, all the projects are considered as a group; if non-specific, disaggregated to project or activity level and only those specific line items are selected

The overall process for determining qualifying expenditures is summarized in Figure 26.

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Figure 26. Flowchart of the analysis of spending on children



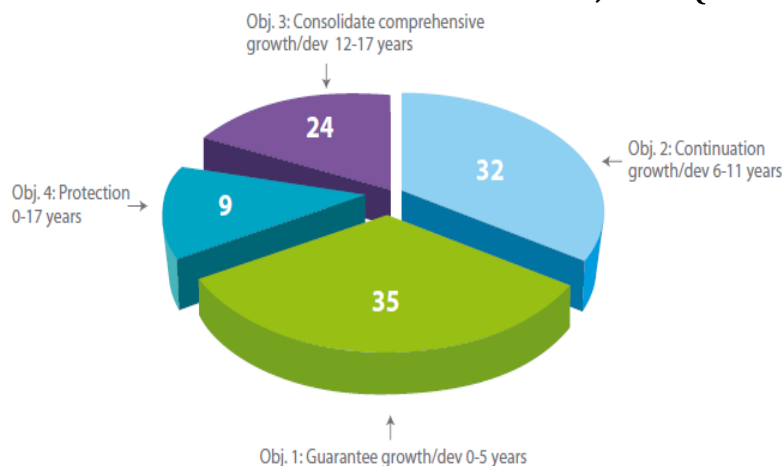
Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2014)

Information and reporting

Once spending estimates are obtained, the information is presented according to different categories, including: (i) implementation of the 25 results of National Action Plan for Children and Adolescents 2012-21 (Figure 27); (ii) the life cycle, based on three age groups (0-5, 6-11, 12-17) (Figure 28); and (iii) the fulfilment of children’s rights (survival, full development, protection, participation) (Figure 29). Information is also presented by administrative region (Figure 30), by sector (Figure 31) by the overall amount (Figure 32) and by budget execution rates (Figure 33), among many others. Moreover, all of the monitoring reports and presentations are made publicly available on [the website of the Ministry of Economy and Finance](#).

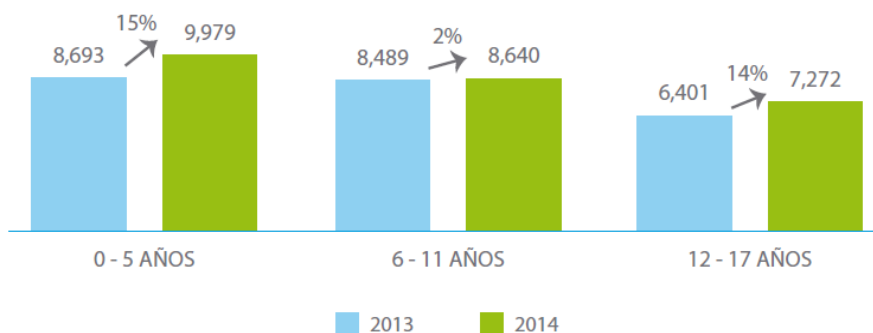
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Figure 27. Public investment in children by strategic objective of the National Action Plan for Children 2012-21, 2013 (as a %)



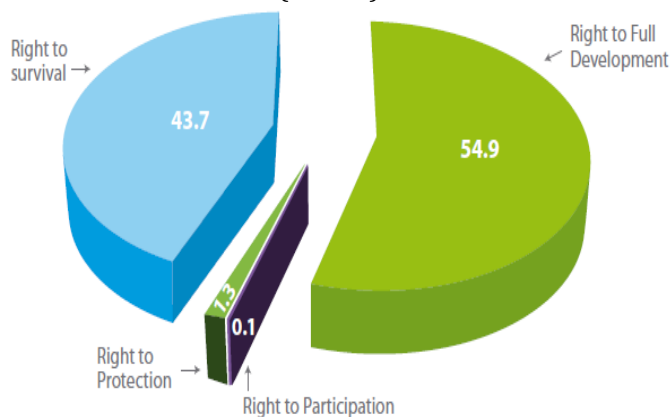
Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2014)

Figure 28. Public investment in children by age group, 2013-14 (in millions of soles)



Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2014)

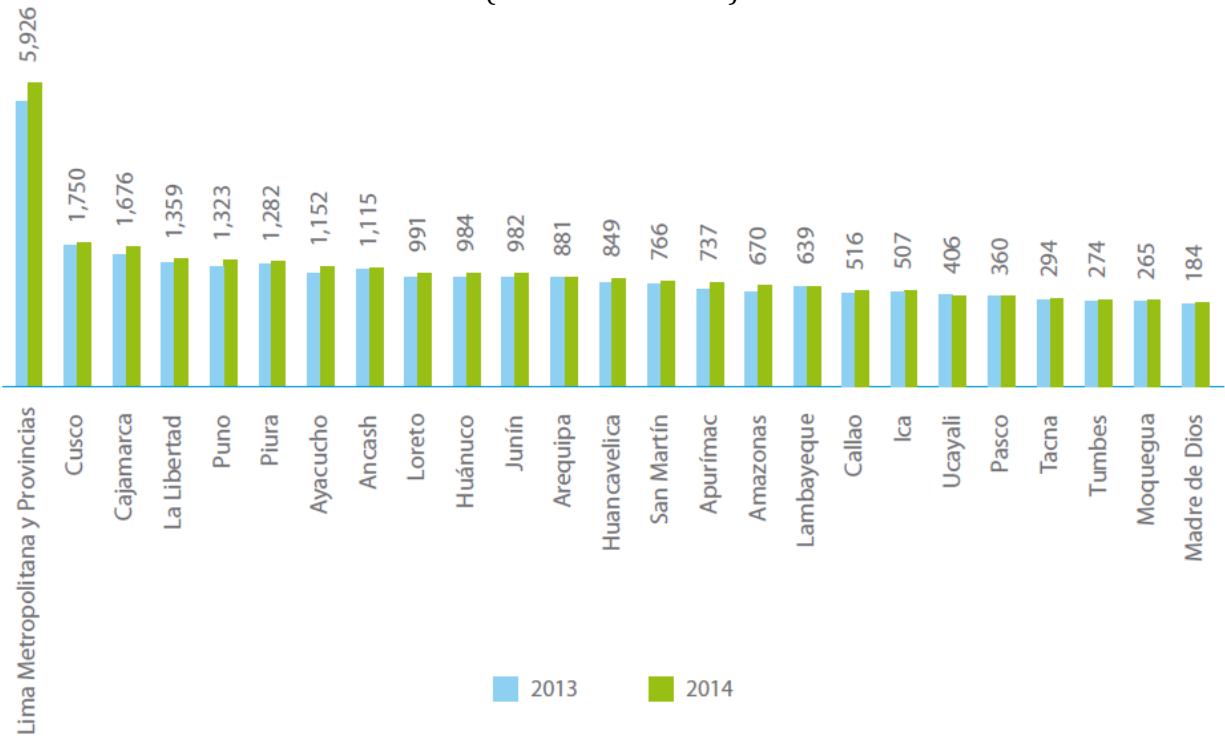
Figure 29. Public investment in children by rights, 2013 (as a %)



Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2014)

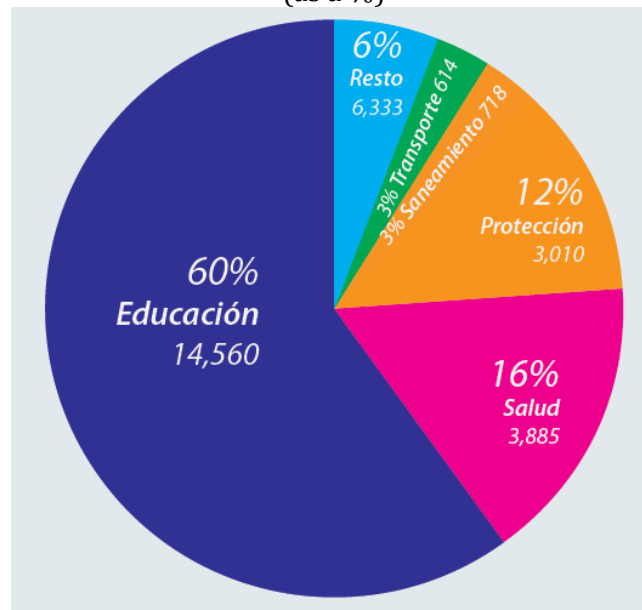
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Figure 30. Public investment in children by administrative region, 2013
(in millions of soles)



Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2014)

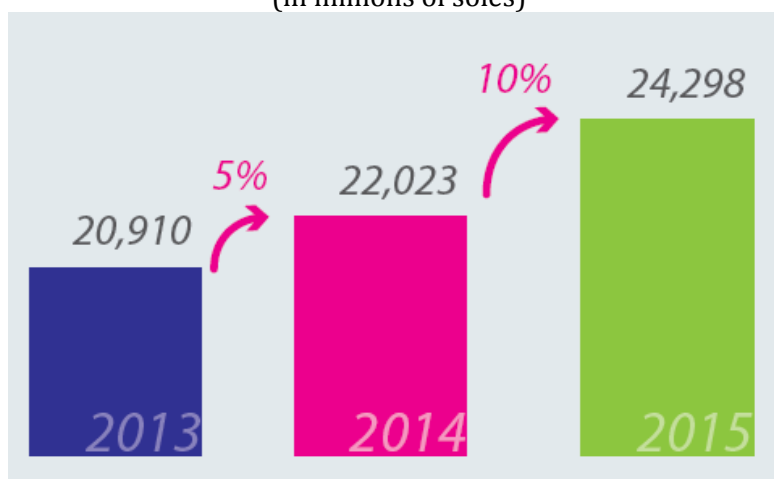
Figure 31. Public investment in children by function, 2015
(as a %)



Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2015)

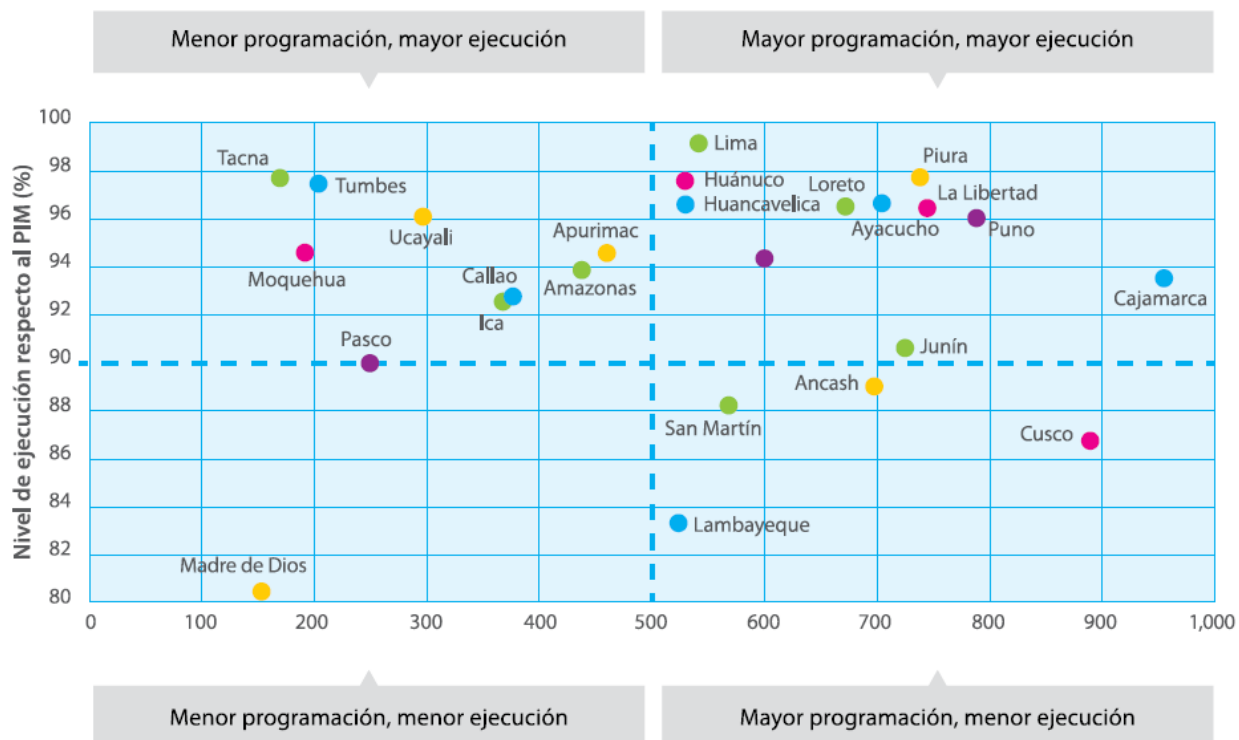
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Figure 32. Public investment in children, 2013-15
(in millions of soles)



Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2015)

Figure 33. Regional government execution rates of budget allocations for children, 2014
(as a %)



Source: MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2015)

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Sources

MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2015) [Gasto Público en las Niñas, Niños y Adolescentes en el Perú: Reporte semestral 2015](#), Lima: Ministry of Economy and Finance (MEF), Ministry of Women and Vulnerable Populations (MIMP), Ministry of Development and Social Inclusion (MIDIS) and UNICEF Peru.

MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2014) [Investing in Children in Peru: A Methodology and Monitoring Framework](#), Lima: Ministry of Economy and Finance (MEF), Ministry of Women and Vulnerable Populations (MIMP), Ministry of Development and Social Inclusion (MIDIS) and UNICEF Peru.

MEF, MIMP, MIDIS, MCLCP and UNICEF Peru (2014) [Gasto Público en las Niñas, Niños y Adolescentes en el Perú: Reporte 2014](#), Lima: Ministry of Economy and Finance (MEF), Ministry of Women and Vulnerable Populations (MIMP), Ministry of Development and Social Inclusion (MIDIS) and UNICEF Peru.

Ministry of Economy and Finance (2015) “[Presupuesto Público dirigido a Niñas, Niños y Adolescentes Perú - 2014](#),” presentation from the “Seminario Internacional de Inversión en la Niñez en América Latina y el Caribe” held in Quito, Ecuador on 26-27 May.

Dominican Republic (2015): Public investment in children

Context

The demand for measuring and monitoring public investment in children originated from civil society as well as policymakers to prioritize childhood and adolescence. At the same time, reforms to national planning systems provided the operational opportunity, which included a move toward programme and results-based budgeting practices, the integration of budgeting and planning processes, and the development of new planning instruments. In 2015, the country carried out the first-ever study of child-focused public spending, supported by UNICEF and coordinated by the Ministry of Economy, Planning and Development. It looked at investment over the 2010-13 period and serves as a starting point in designing a standardized methodology that will allow for routine estimations of investment in children using national accounts budget information.

Methodology used

The methodology defines three categories of child-focused investment:

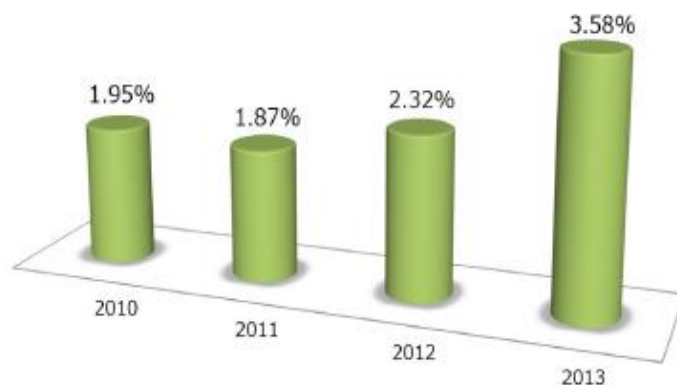
- **Direct investment:** Spending that directly affects child populations (e.g. micronutrient programs)
- **Indirect investment:** Spending that finances services to broader populations, including families and communities at large (e.g. education and training programs)
- **Investment support:** Spending required for direct investment but which does not directly fund services to child populations (e.g. regulation and support to NGOs that deliver services for vulnerable children)

Information and reporting

Expenditure information is presented according to various themes, including: (i) rights (based on the CRC, the Constitution, and education and health laws); (ii) administration (institutions, policies, programs and projects, ministries, cross-sector policies); and (iii) the budget (by program). Examples of output analyses are presented below, including overall investment (Figure 34), the composition of overall spending by institution (Figure 35), direct, indirect and supportive investment by institution (Table 17), and a list of qualifying programs and activities by the Ministry of Women (Table 18). Since this was the first attempt at measuring public investment in children and the intention is to build on the methodology and integrate it as programme and results-based budgeting practices are mainstreamed, it is unclear how the information is currently being used.

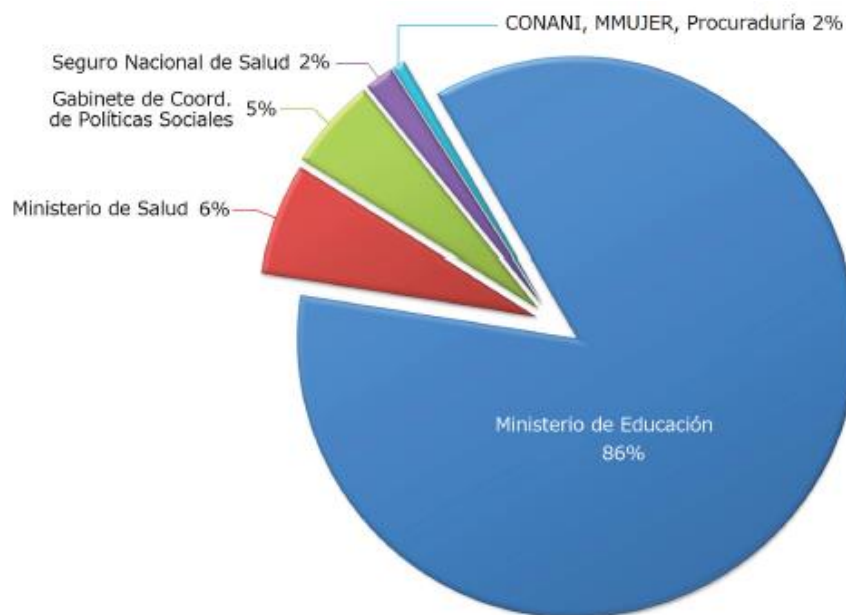
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Figure 34. Public investment in children, 2010-13
(as a % of GDP)



Source: Ministry of Economy, Planning and Development and UNICEF Dominican Republic (2015)

Figure 35. Public investment in children by institutions, 2013
(as a %)



Source: Ministry of Economy, Planning and Development and UNICEF Dominican Republic (2015)

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Table 17. Direct, indirect and supportive investment in children by institutions, 2010-13
(in millions of pesos)

| Gastos directos | | | | |
|--|--------|--------|--------|---------|
| Ministerio de Educación | 22,804 | 23,431 | 28,777 | 39,646 |
| Ministerio de Salud | 1,237 | 1,244 | 1,678 | 2,706 |
| CONANI | 343 | 335 | 339 | 303 |
| Ministerio de la Mujer | | | 1 | |
| Gabinete de Coordinación de Políticas Sociales | 753 | 882 | 692 | 1,139 |
| Procuraduría General de la República | 39 | 39 | 36 | 39 |
| Seguro Nacional de Salud | 1,039 | 1,149 | 1,418 | 1,535 |
| Sub total | 26,215 | 27,080 | 32,941 | 45,368 |
| Gastos indirectos | | | | |
| Ministerio de Educación | 6,397 | 7,918 | 15,033 | 38,229 |
| Ministerio de Salud | 1,524 | 1,674 | 2,030 | 3,100 |
| CONANI | | | | |
| Ministerio de la Mujer | 13.8 | 8.1 | 14.6 | 23 |
| Gabinete de Coordinación de Políticas Sociales | 2551 | 2614 | 3341 | 3694 |
| Procuraduría General de la República | 12 | 14 | 15 | 17 |
| Seguro Nacional de Salud | | | | |
| Subtotal | 10,498 | 12,228 | 20,433 | 450,648 |
| Gastos de Apoyo | | | | |
| Ministerio de Educación | | | | |
| Ministerio de Salud | | | | |
| CONANI | 343 | 335 | 339 | 303 |
| Ministerio de la Mujer | | | | |
| Gabinete de Coordinación de Políticas Sociales | | | | |
| Procuraduría General de la República | | | | |
| Seguro Nacional de Salud | | | | |
| Subtotal | 343.4 | 334.8 | 338.8 | 303.2 |

Source: Ministry of Economy, Planning and Development and UNICEF Dominican Republic (2015)

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Table 18. Programs and activities of the Ministry of Women with specific or indirect expenditure on children, 2010-13
(in millions of pesos)

| PROGRAMAS Y ACTIVIDADES | 2010 | 2011 | 2012 | 2013 | Gasto en NNA: indirecto o específico |
|---|-------|------|------|-------|--|
| Programa 12: DISEÑO Y APLICACIÓN DE LAS POLÍTICAS PÚBLICAS CON ENFOQUE DE GÉNERO | 2,2 | 1,8 | 9,4 | 10,9 | ... |
| Fomento de la capacitación en género | 0,2 | - | 9,0 | 2,8 | Indirecto |
| Actividad: Elaboración de cartillas para jóvenes multiplicadores de segundo grado de nivel medio, sobre el enfoque de género y de derechos humanos y prevención de violencia. | - | - | 0,6 | - | Directo |
| Programa 13: DEFENSORÍA DE LOS DERECHOS DE LA MUJER | 14,0 | 8,2 | 5,6 | 23,0 | ... |
| Promoción y defensa de los derechos a la salud de la mujer | 0,04 | 0,15 | 0,30 | 8,30 | ... |
| Actividad: Capacitación de jóvenes en prevención de embarazos, infecciones de transmisión sexual, VIH/SIDA, violencia contra la mujer, derechos de la mujer, con estrategia "De Joven a Joven". | n.d. | n.d. | n.d. | n.d. | Indirecto |
| Actividad: Campaña de difusión sobre derechos sexuales y reproductivos de adolescentes y jóvenes. | n.d. | n.d. | n.d. | n.d. | Directo |
| Actividad: Plan Nacional de Prevención de Embarazos en Adolescentes (Plan-EA) | n.d. | n.d. | n.d. | n.d. | Directo |
| Actividad: Establecimiento de acuerdos con el sector Salud para la implementación de Normas Nacionales de Atención Integral en Salud de la Violencia Contra la Mujer e Intrafamiliar. | n.d. | n.d. | n.d. | n.d. | Indirecto |
| Actividad: Capacitación personal que ofrece servicios de salud para la correcta implementación de políticas y normativas para la prevención de embarazos y salud sexual y salud reproductiva, en violencia intrafamiliar de adolescentes y mujeres jóvenes. | n.d. | n.d. | n.d. | n.d. | Indirecto |
| Actividad: Campaña "Planea tu vida" para la sensibilización y capacitación de jóvenes en Salud Sexual y Reproductiva, Embarazo en Adolescentes y Prevención de violencia | n.d. | n.d. | n.d. | n.d. | Indirecto |
| Actividad: Capacitación de adolescentes en la metodología a implementar en el Centro Piloto de Promoción de Salud Sexual y Salud Reproductiva. | n.d. | n.d. | n.d. | n.d. | Directo |
| Prevención y atención de la violencia intra-familiar | 13,50 | 8,00 | 5,34 | 11,88 | Indirecto |
| Actividad: Línea de Emergencia 24 HORAS | n.d. | n.d. | n.d. | n.d. | Indirecto |
| Actividad: Atención integral (psicológica y legal) a víctimas de violencia contra la mujer. | n.d. | n.d. | n.d. | n.d. | Indirecto |

Source: Ministry of Economy, Planning and Development and UNICEF Dominican Republic (2015)

Sources

Ministry of Economy, Planning and Development and UNICEF Dominican Republic (2015) *La Inversión Pública Destinada la Niñez en la República Dominicana, 2010-13*, Santo Domingo: Ministerio de Economía, Planificación y Desarrollo and UNICEF Dominican Republic.

Ministry of Economy and Finance (2015) "*La Inversión Pública Destinada la Niñez en la República Dominicana, 2010-13*," presentation from the "Seminario Internacional de Inversión en la Niñez en América Latina y el Caribe" held in Quito, Ecuador on 26-27 May.

Annex 3. C-PEM Initiatives from the Middle East and North Africa

Egypt (2005): Resources for the rights of the child

Context

A high-level government council prepared the first budget of rights in Egyptian society in 2005. It dealt with the size of allocations in the state budget on the implementation of the rights of the child as stipulated in the CRC.

Methodology used

The methodology to identify resources that support child rights is based on a model that links activities to rights and therefore allows for an appraisal of government policies for children. To make it easier to understand budget estimates, three categories of public entities were created. The first maintains full expenditure on children’s programs, while the second and third target children partially or as part of society in their overall activities.

Information and reporting

The financial statement by the government reflects the annual financial activities undertaken by ministries and attests to the provision of allocations to meet the commitments declared before Parliament. The report containing expenditure on child rights from 2002 to 2006 is correlated to the items in the state budget. Table 19 shows that full childhood expenditure grew by 32%, partial expenditure by 23% and overall expenditure by 83% over the time period. Figure 36 also shows the distribution of spending over time, with direct spending on childhood increasing from 9.3% to 12.0% of the budget between 2002 and 2006. Apart from the information contained in the State Party Report, which was submitted in 2008 and published in 2010, no other information is available on the specificities of the model used to estimate child-focused expenditure nor have any other reports or updates on additional attempts been made publicly available.

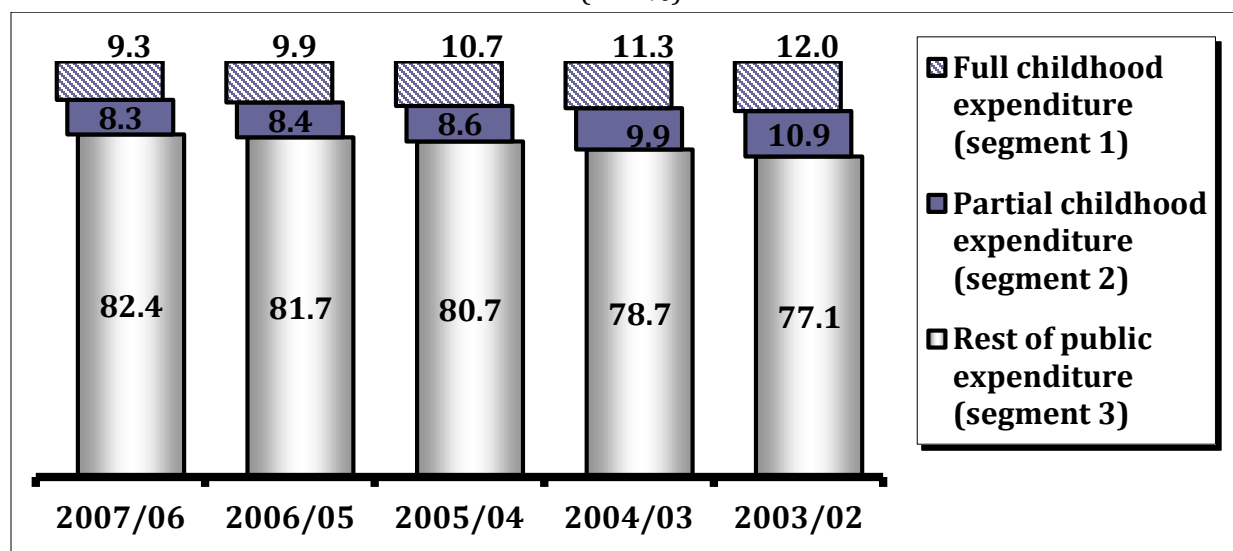
Table 19. Childcare expenditure in the state budget, 2002-03 to 2006-07
(in millions of Egyptian pounds)

| Item | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2006/07 |
|--------------------------------------|----------|----------|----------|----------|----------|
| Full childhood expenditure | 15276.6 | 16569.7 | 17224.2 | 18673.6 | 20158.0 |
| Partial childhood expenditure | 13851.2 | 14484.3 | 13977.5 | 15769.6 | 17983.1 |
| Rest of public expenditure | 98191.8 | 114933.8 | 130409.1 | 153374.1 | 179133.7 |
| Total | 127319.6 | 145987.8 | 161610.8 | 187817.3 | 217274.8 |

Source: Government of Egypt (2010)

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Figure 36. Relative distribution of public expenditure, 2002-03 to 2006-07
(as a %)



Source: Government of Egypt (2010)

Sources

Government of Egypt (2010) [State Party Report to the Committee on the Rights of the Child: Third and fourth periodic reports of States parties due in 2007](#), Report No. CRC/C/EGY/3-4, Geneva: United Nations.

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Yemen (2015): Child budget analysis

Context

Yemen's child budget analysis developed out of a successful partnership between UNICEF and the Ministry of Planning and International Cooperation (MOPIC) that began in 2013. The main interest in the intersection between budgets and children is that more than half of Yemen's population is under the age of 18, most of which is affected by malnutrition, insufficient health and education services, and poor social protection. Moreover, there was virtually no political pressure to advocate for the needs of children, which was further challenged by the complete lack of spending information on this group.

The need for greater advocacy and information ultimately led MOPIC to establish a multi-ministerial Steering Committee to review child-focused budget allocations. The Steering Committee was comprised of representatives of government agencies, civil society organizations and UNICEF, and worked closely with a technical research team from academia and several ministries. The study adopted an active participation approach, which was characterized by widespread engagement of stakeholders, intensive meetings to review and provide feedback on the different drafts, and close follow up on the progress of the study team.

The key objective of the subsequent child budget analysis was to understand the entire public budget's programmes that have a direct impact on the life, opportunities and well-being of the child. It sought to identify the extent to which child-related programmes and activities were a current priority as well as whether the size, pattern of allocations and actual expenditures promoted the fulfillment of child rights in Yemen, including future allocations within the MTEF. Although the study initially intended to review government allocations and expenditures over a ten-year period (2002-12), it ultimately covered fiscal years 2009-12—the period in which the functional classification of the state general budget was introduced—as well as the MTEF (2013-15).

The child budget analysis was published in 2015. The study recommends a set of priority interventions to be included in future programmes, plans and budgets. It also provides a frame of reference and an important foundation for future efforts related to the child as part of the Development Transformation Framework, 2017-23 and in conformity with the National Dialogue Conference outcomes. The study further offers an example for other countries since it is based on actual financial data and the International Monetary Fund's (IMF's) budgeting manual.

Methodology used

According to the final report, the study combined descriptive and practical analysis and was informed by methodologies, tools and analytical conceptual frameworks used in previous child budget analyses carried out by UNICEF in other countries. The partnership with relevant government agencies, through the multisectoral steering committee, ensured

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national ownership of the methodology and helped the study team to gain access to the right data and information.

The study focused on analyzing expenditures of three ministries, namely the Ministry of Education, the Ministry of Public Health and Population, and the Ministry of Social Affairs and Labor, as well as a number of other agencies with a child-related mandate (e.g. Social Fund for Development, Public Works Programme, Ministry of Justice).

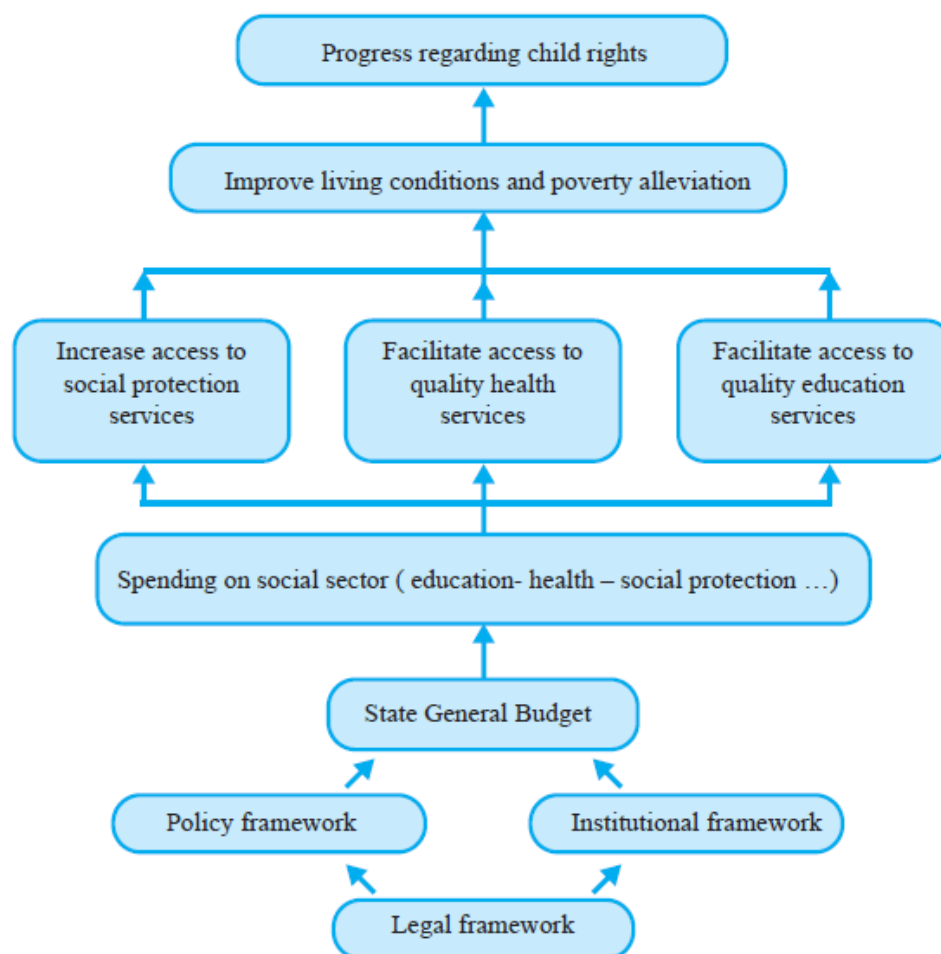
Overall, it sought to answer the following five questions:

1. Is there a match between the allocated resources and the Ministry's/agency's priorities, policies and strategies?
2. Are the allocations adequate to meet children's needs?
3. Is the MTEF used to improve and develop the allocation of resources?
4. What are the factors and reasons causing the deviation between budget allocations and actual expenditures?
5. What are the lessons learned, current challenges and difficulties? What recommendations should be made to make the general budget more responsive to the situation of children in the future?

In the process of answering these questions across relevant ministries and agencies, the study does calculate child-focused expenditures. However, the study does not provide describe the criteria that was used to identify those expenditures that have a clear aim to benefit children. Some description is offered in the footnotes. For example, in many of the health sector analyses, child-related expenditures by institutions and programmes are noted to be segregated from their total expenditures based on the ratio of beneficiary children. Elsewhere, for instance in the Ministry of Social Affairs and Labor, expenditures are noted to be all inclusive when they apply to family expenses, since "what serves the child also serves the family" (Ministry of Planning & International Cooperation and UNICEF Yemen 2015, p. 91). Although an overall methodological approach is described, Figure 37 below presents the general logic that was applied in determining whether a given expenditure would be considered as contributing to progress in the child rights arena.

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Figure 37. The relationship between the budget and progress in child rights



Source: Ministry of Planning & International Cooperation and UNICEF Yemen (2015)

Information and reporting

A variety of indicators and output tables are generated, including overall child-related expenditures (total amount, per capita, % of GDP, % of budget), their composition (by institution, programme), structures (current and capital), execution rates (planned versus actual spending) and trends over time, among others. A number of examples are provided below, including child-related expenditures by education cycle (Table 20), the distribution of child-related expenditure by the Ministry of Health (Table 21), child-related expenditure in the MTEF (Table 22) and the distribution of child budget allocations in the MTEF by component (Table 23).

One of the unique aspects of Yemen's approach is that offers a series of concrete PFM-related recommendations, both overall as well as sector specific. Examples of general recommendations include:

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- Include instructions in budget preparation guidelines on promoting the needs and rights of children;
- Issue a cabinet decree to allocate more time for the Council of Ministers to discuss and review the financial ceilings and distribution of resources among agencies;
- Provide the budget capital allocations in the initial period of the fiscal year; and
- Scale up the use of computer-aided financial information and accounting systems to cover all ministries and governorates (Ministry of Planning & International Cooperation and UNICEF Yemen 2015, pp. 39-40).

Examples from the health sector include:

- Increase operational expenditures for healthcare centres to provide high-quality child health services;
- Gradually shift from itemized budgets to programme- and performance-based budgets, using the Ministry of Health as a pilot and then scaling up to other agencies;
- Improve the absorption capacity of health programmes and facilities to utilize allocated funds, especially the foreign funding component;
- Allocate local financing in the budget to expand the scope of maternal and infant health services in homes and in communities; and
- Provide more detailed statistical data and information, as done by the Taiz Governorate Health Office, and scale up the practice (Ministry of Planning & International Cooperation and UNICEF Yemen 2015, p. 86).

The final report was viewed as a valuable tool to aid the government in planning, legislating and implementing interventions to improve children's lives. What is yet to be seen, however, is if this new information led to any concrete changes in budgeting processes to benefit children. It is also evident the approach was viewed as a one-off exercise, which is not being incorporated into the budget cycle or within routine PFM processes. However, this may have more to do with the broader challenges posed by the Yemeni context, in particular the recurrent conflicts and crises that lead to constant priority shifting. At the time of writing, the child budget analytical work had been placed on hold as the government and development partners were focused on responding to multiple economic and political emergencies.

Table 20. Child-related expenditures by education cycle, 2009-12
(in millions of Yemeni Rials)

| | 2009 | 2010 | 2011 | 2012 | Average |
|---------------------------------------|---------|---------|---------|---------|---------|
| Pre-basic education | 1,720 | 836 | 2991 | 1619 | 1,792 |
| Basic education | 181,165 | 182,696 | 208,554 | 263,821 | 209,059 |
| Secondary education | 54,240 | 35,175 | 18607 | 28979 | 34,250 |
| Total child expenditures (MoE) | 237,125 | 218,707 | 230,152 | 294,419 | 245,101 |
| Growth rate (%) | | -7.8 | 5.2 | 27.9 | 8.5 |
| % of MoE total expenditures | 99 | 93 | 83 | 96 | 93 |

Source: Ministry of Planning & International Cooperation and UNICEF Yemen (2015)

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Table 21. Distribution of child-related expenditure by Ministry of Health and affiliated facilities, 2009-12
(as a %)

| Item / Year | 2009 | 2010 | 2011 | 2012 | Average |
|--|-------------|-------------|-------------|-------------|-------------|
| (1) Maternal and child hospitals | 5% | 4% | 1% | 4% | 3% |
| (2) Health centres (health care and maternity centres) | 17% | 12% | 6% | 2% | 9% |
| (3) Outpatient hospitals and hospitals * | 66% | 67% | 58% | 63% | 63% |
| (4) Immunization and integrated child health care | 11% | 16% | 33% | 29% | 23% |
| (5) Disease control and epidemiological surveillance* | 1% | 2% | 2% | 3% | 2% |
| Total | 100% | 100% | 100% | 100% | 100% |

Source: Ministry of Planning & International Cooperation and UNICEF Yemen (2015)

Table 22. Child-related expenditure in the MTEF, 2013-15
(as a % of budget and % of GDP)

| | 2013 | 2014 | 2015 | Average |
|--|----------------|----------------|----------------|----------------|
| Total child budget (million YR) | 426,937 | 476,085 | 480,378 | 461,133 |
| Growth rate | 5.1 | 11.5 | 0.9 | 5.9 |
| % of total public expenditure | 16.0% | 16.9% | 16.8% | 16.6% |
| % of GDP | 5.8% | 5.8% | 5.3% | 5.6% |
| Education as a percentage of total public expenditure | 13.1% | 14.0% | 14.0% | 13.7% |
| Education as a percentage of GDP | 4.7% | 4.8% | 4.4% | 4.6% |
| MoPHP and relevant agencies as a percentage of total public expenditure | 2.1% | 2.2% | 2.0% | 2.1% |
| MoPHP as a percentage of GDP | 0.8% | 0.7% | 0.6% | 0.7% |
| MoSAL and other agencies as a percentage of total public expenditure | 0.82% | 0.77% | 0.75% | 0.78% |
| MoSAL as a percentage of GDP | 0.3% | 0.3% | 0.2% | 0.3% |

Source: Ministry of Planning & International Cooperation and UNICEF Yemen (2014)

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Table 23. Distribution of child budget allocations in the MTEF by component (education, health and social protection), 2013-15

| | 2013 | 2014 | 2015 | Average |
|---|----------------|----------------|----------------|----------------|
| Total Child expenditure in education (million YR) | 349,007 | 393,918 | 400,749 | 381,225 |
| Total child expenditure at MoSAL and other agencies (million YR) | 21917 | 21544 | 21483 | 21648 |
| Total child health expenditure at MoPHP and relevant agencies (million YR) | 56013 | 60623 | 58146 | 58261 |
| Proportional distribution of child expenditure (%) | | | | |
| Education as a percentage of total child expenditure | 81.7% | 82.7% | 83.4% | 82.6% |
| Health as a percentage of total child expenditure | 13.2% | 12.7% | 12.1% | 12.7% |
| MoSAL as a percentage of total child expenditure | 5.1% | 4.6% | 4.5% | 4.7% |

Source: Ministry of Planning & International Cooperation and UNICEF Yemen (2014)

Sources

Ministry of Planning and International Cooperation and UNICEF Yemen (2015) *Child Budget Analysis in Yemen 2015*, Sana'a: Ministry of Planning & International Cooperation and UNICEF Yemen.

Ministry of Planning and International Cooperation and UNICEF Yemen (2014) "Child Budget Analysis in Yemen," presentation 27 October 2014.

Annex 4. C-PEM Initiatives from South Asia

India (2008): Budget provisions for schemes for children

Context

The national government of India experimented with different approaches to measure child-focused spending during the 2000s. In 2003, the Ministry of Women and Child Development undertook the first attempt at a child budget analysis, building on a methodology earlier developed by HAQ: Centre for Child Rights. Since then the Annual Report of the Ministry of Women and Child Development includes a chapter or a section titled “Child Budgeting.”

In 2005, the government committed to carry out a child budget analysis at central and state levels in the National Plan of Action for Children. Then in 2008, the Finance Minister announced a separate Expenditure Statement (No. 22) for Children: “Budget provisions for schemes for the welfare of children.” Such initiatives were already undertaken at the national level for women, Dalits and tribal communities. The commitment to carry out a child budget analysis has since been reiterated in the Eleventh and Twelfth Five Year Plan documents (2008 and 2013, respectively) as well as in the National Policy for Children (2013). Expenditure Statement No. 22 is now presented as part of the annual finance bill and includes relevant spending at central and state levels by ministry.

Methodology used

Expenditure Statement No. 22 adopts a broad definition of child-focused activities, which include those related to development, health, education and protection. The methodology, however, has expanded significantly over time. When the statement was first introduced in the union budget, it captured child-specific schemes from ten different ministries and departments, including the Ministries of Women and Child Development, Human Resource Development, Health and Family Welfare, Labour and Employment, Social Justice and Empowerment, Tribal Affairs, Minority Affairs, Youth Affairs and Sports. In its current form, the statement now covers schemes from 21 ministries and departments, including Atomic Energy, Industrial Policy, Posts, Telecommunication, and Information and Broadcasting, among others (Ministry of Women and Child Development 2015). The expanded methodology means that the child-portion of the union budget has increased dramatically.

Although the general schemes are evident, the criteria for including a particular programme in Expenditure Statement No. 22 is not publicly known or disclosed. For instance, it is not known why infrastructure development in minority institutions or amenities to staff in the Department of Telecommunication are included. It is also unclear if the whole amount of the programme is included (versus a portion) or based on what criteria.

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Information generated and reporting

Examples of budget tables are presented below in Tables 24 and 25 from the two most recent fiscal years (2013-14 and 2014-15). Expenditure Statement No. 22 presents qualifying outlays according to ministries and departments for the previous two years as well as allocations for the current year. Budget provisions for children are further listed as “plan expenditures” (funds that support either the union’s or a state’s five year plan) and “non-plan expenditures” (all other funds). The other major challenge in terms of understanding the government’s financial commitment to children is the federal structure of the government. This means that the majority of allocation and expenditure takes place at the subnational level, but none of the 30 states has attempted to replicate the methodology used at the national level.

Although the government of India has made big progress in terms of including a summary of its child-focused expenditures in its annual budgets, it is unclear how this information has been used and what results for children have been achieved. Without question, the generation of child-focused information and the expansion of ministries considered to have child-focused expenditures signal a growing recognition of the need to invest in children across all areas of government. At the same time, the budget share for children declined between 2008-09 and 2014-15 even though the number of ministries included in the methodology nearly doubled, while the share of budget for children has never exceeded 5% despite the recognition of the need to invest and budget for children in the recent five year plans (Figure 38). Moreover, looking at the distribution of the budget across the four main sectors (Figure 39), child protection and child health receive the lowest priority, which is a concern that was recently raised by the UN Committee on the Rights of the Child (Committee on the Rights of the Child 2014).

Table 24. Expenditure Statement No. 22, 2013-14 national budget

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STATEMENT 22

BUDGET PROVISIONS FOR SCHEMES FOR THE WELFARE OF CHILDREN

(In crores of ₹)

| MINISTRY/DEPARTMENT | 2012-2013 Budget | | | 2012-2013 Revised | | | 2013-2014 Budget | | |
|---|------------------|----------------|-----------------|-------------------|----------------|-----------------|------------------|----------------|-----------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| 14. Vocationalisation of Education | 100.00 | 0.00 | 100.00 | 80.00 | 0.00 | 80.00 | 80.10 | 0.00 | 80.10 |
| 15. Information and Communication Technology in Schools | 350.00 | 0.00 | 350.00 | 350.00 | 0.00 | 350.00 | 350.00 | 0.00 | 350.00 |
| 16. Access and Equity | 0.10 | 0.00 | 0.10 | 0.03 | 0.00 | 0.03 | 0.00 | 0.00 | 0.00 |
| 17. Scheme for Construction and running of Girls Hostels for students of Secondary and Higher Secondary Schools | 450.00 | 0.00 | 450.00 | 327.00 | 0.00 | 327.00 | 450.00 | 0.00 | 450.00 |
| 18. The scheme for providing Quality Education in Madrasahs (SPQEM) | 175.00 | 0.00 | 175.00 | 195.00 | 0.00 | 195.00 | 175.00 | 0.00 | 175.00 |
| 19. The scheme for Infrastructure Development in Minority Institutions (IDMI) | 50.00 | 0.00 | 50.00 | 28.39 | 0.00 | 28.39 | 50.00 | 0.00 | 50.00 |
| Total: | 44682.20 | 2587.43 | 47269.63 | 41857.39 | 2625.19 | 44482.58 | 48395.20 | 2801.33 | 51196.53 |
| Demand No.61 | | | | | | | | | |
| Ministry of Information and Broadcasting | | | | | | | | | |
| Children’s Films Society of India | 13.00 | 0.00 | 13.00 | 0.00 | 0.00 | 0.00 | 12.50 | 0.00 | 12.50 |
| Total: | 13.00 | 0.00 | 13.00 | 0.00 | 0.00 | 0.00 | 12.50 | 0.00 | 12.50 |
| Demand No.62 | | | | | | | | | |
| Ministry of Labour and Employment | | | | | | | | | |
| Improvement in working conditions of Child/Women Labour | 150.00 | 0.00 | 150.00 | 132.00 | 0.00 | 132.00 | 200.00 | 0.00 | 200.00 |
| Total: | 150.00 | 0.00 | 150.00 | 132.00 | 0.00 | 132.00 | 200.00 | 0.00 | 200.00 |

Source: MoF (2014)

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Table 25. Expenditure Statement No. 22, 2014-15 national budget

Expenditure Budget Vol. I, 2014-2015

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STATEMENT 22

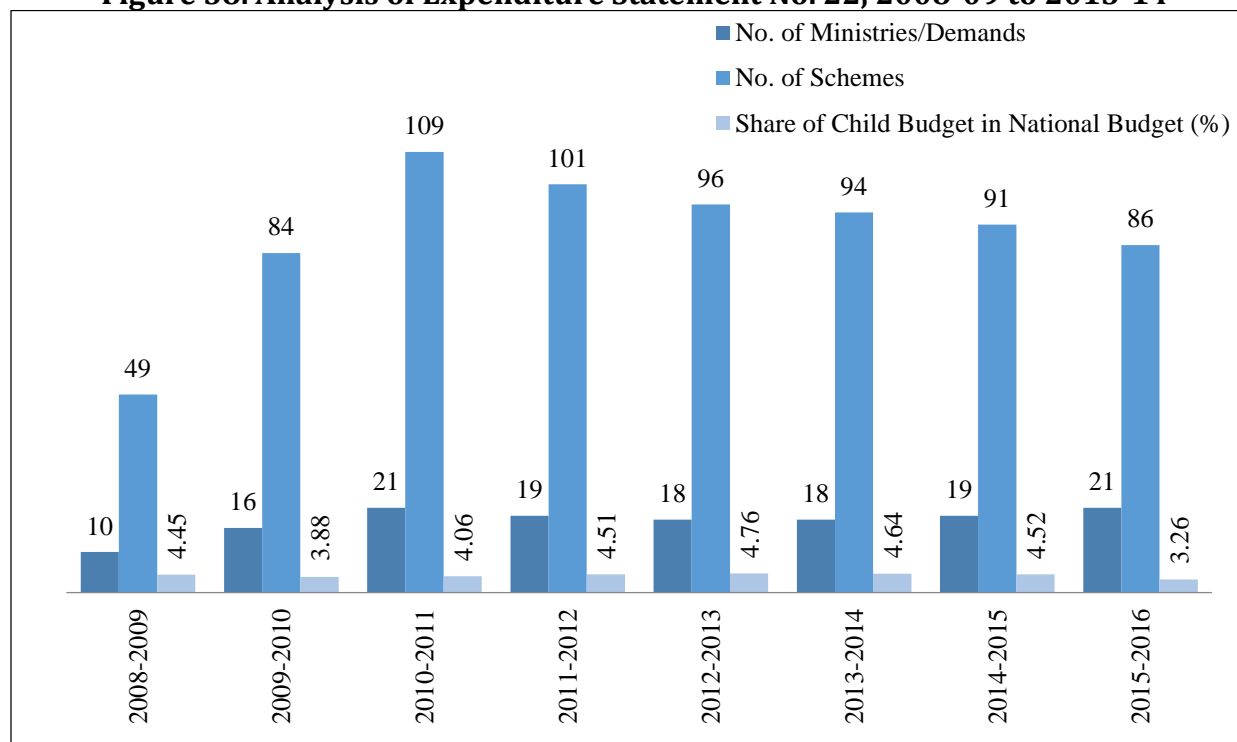
BUDGET PROVISIONS FOR SCHEMES FOR THE WELFARE OF CHILDREN

(In crores of ₹)

| MINISTRY/DEPARTMENT | 2013-2014 Budget | | | 2013-2014 Revised | | | 2014-2015 Budget | | |
|---|------------------|----------------|-----------------|-------------------|----------------|-----------------|------------------|----------------|-----------------|
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total | Plan | Non-Plan | Total |
| 15. Scheme for Construction and running of Girls Hostels for students of Secondary and Higher Secondary Schools | 450.00 | 0.00 | 450.00 | 376.25 | 0.00 | 376.25 | 0.00 | 0.00 | 0.00 |
| 16. The scheme for providing Quality Education in Madrassas (SPOEM) | 175.00 | 0.00 | 175.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 |
| 17. Support to Education Development including Teacher Training and Adult Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1250.00 | 0.00 | 1250.00 |
| 18. Scheme for providing education to Madrassas/Minorities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 275.00 | 0.00 | 275.00 |
| 19. The scheme for Infrastructure Development in Minority Institutions (IDMI) | 50.00 | 0.00 | 50.00 | 25.00 | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| Total: | 48395.20 | 2801.33 | 51196.53 | 45873.50 | 2923.74 | 48797.24 | 51067.00 | 3034.31 | 54101.31 |
| Demand No.61 | | | | | | | | | |
| Ministry of Information and Broadcasting | | | | | | | | | |
| Children's Films Society of India | 12.50 | 0.00 | 12.50 | 10.15 | 0.00 | 10.15 | 13.75 | 0.00 | 13.75 |
| Total: | 12.50 | 0.00 | 12.50 | 10.15 | 0.00 | 10.15 | 13.75 | 0.00 | 13.75 |
| Demand No.62 | | | | | | | | | |
| Ministry of Labour and Employment | | | | | | | | | |
| Improvement in working conditions of Child/ Women Labour | 200.00 | 0.00 | 200.00 | 111.00 | 0.00 | 111.00 | 175.00 | 0.00 | 175.00 |
| Total: | 200.00 | 0.00 | 200.00 | 111.00 | 0.00 | 111.00 | 175.00 | 0.00 | 175.00 |

Source: MoF (2015)

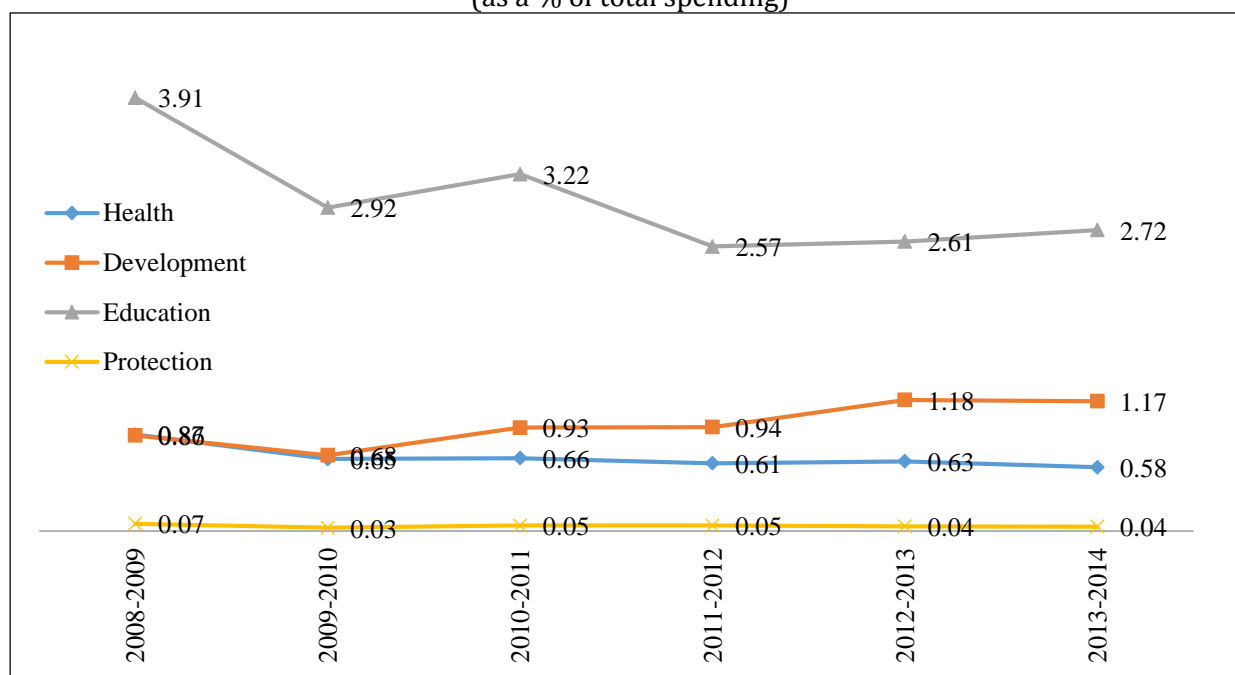
Figure 38. Analysis of Expenditure Statement No. 22, 2008-09 to 2013-14



Source: HAQ: Centre for Child Rights (2015)

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Figure 39. Share of Sectoral Allocations in the Union Budget, 2008-09 to 2013-14
(as a % of total spending)



Source: HAQ: Centre for Child Rights (2015)

Sources

Committee on the Rights of the Child (2014) [Concluding Observations on the Combined Third and Fourth Periodic Reports of India](#), Geneva: United Nations.

MoF (2015) "[Expenditure Budget Vol. I, 2014-2015](#)," New Delhi: Government of India.

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Annex 5. C-PEM Initiatives from Sub-Saharan Africa

Uganda (2015): Public finance for children: Monitoring for results

Context

Uganda's government spending patterns can be broken down into three phases over recent decades. A first phase took place during the 1990s, in which the government received international aid via budget support to increase spending on three priority social sectors (education, health, and water and environment). During the 2000s, a second phase was characterized by a shift toward deficit reduction and economic infrastructure, with greater reliance on external funding sources to maintain existing social sector investments. The third—and current—phase is associated with declining budget support and a focus on ensuring that money is well spent and maximizing allocative efficiency.

To support the objectives of the current phase, the government set up the Budget Monitoring and Accountability Unit (BMAU) within the Ministry of Finance, Planning and Economic Development in 2008. This unit has spearheaded progressive steps to link performance monitoring with higher strategic outcomes, moving from a focus purely on the effective delivery of key outputs to capturing the impact of public investments and outputs on social outcomes. This is a change from traditional monitoring practices, which demands a clearer link in the results chain between spending and outcomes. In this regard, the government and UNICEF set out to develop a joint monitoring framework for more detailed analysis on child-related spending, including its effectiveness. It is within this context that the government developed a methodology to measure child-focused expenditures.

Building on BMAU's existing monitoring framework, and based on the changing fiscal and service delivery landscape, the BMAU/UNICEF framework tracks direct expenditures on basic services affecting children. This new approach involves looking more closely at budget trends at the regional level and at ways to promote relationships between policymakers, service providers and citizens. The framework is intended to provide a basis for informed discussions on “better” spending and also to provide a platform to monitor the delivery of national programmes affecting children. Lastly, it is important to recognize that, as of writing, the methodology is not applied to the entire budget, but rather to three priority sectors. In this sense, Uganda's approach is considered an example of a “partial” C-PEM.

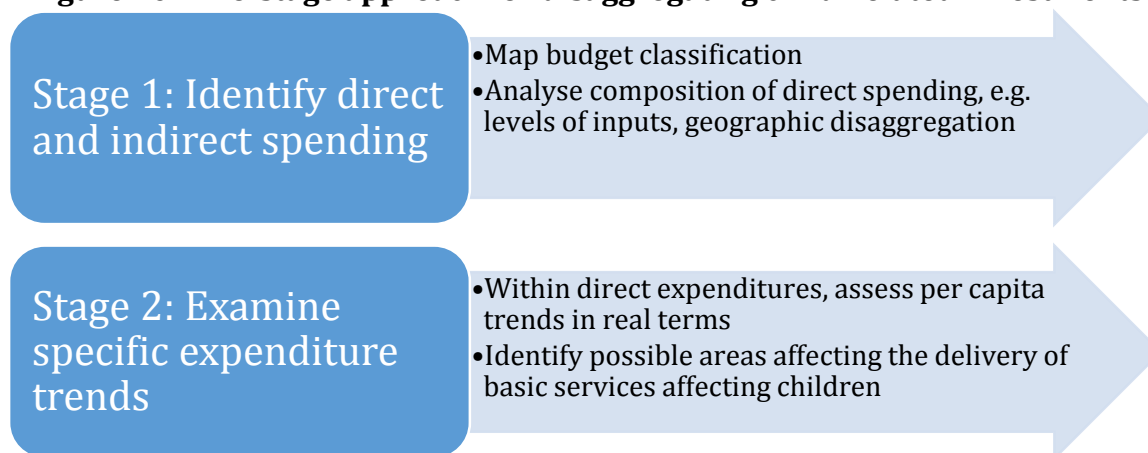
Methodology used

The methodology builds on two stages. The first stage breaks down Uganda's budget classification structure to identify direct spending on basic services affecting children, its composition and the geographical level of this spending for each of the three sectors. The second stage then drills down into the direct expenditures to identify variations in composition and trend analysis. This conceptual framework is intended to provide a basis

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for informed discussions on ‘better’ spending and also to provide a platform for child-sensitive budget monitoring. The two-stage approach is presented in Figure 4 and briefly described below.

Figure 40. Two-stage approach for disaggregating child-related investments



Stage 1: Defining direct and indirect spending on children

This first stage involves mapping the key programmes and outputs in the budget based on those that are likely to have the largest positive impact on basic services affecting children. Table 26 summarizes the main sectoral definitions used in identifying direct expenditures on children.

Table 26. Sectoral criteria to identify direct spending on child investments

| Sector | Criteria used to identify direct spending |
|------------------|--|
| Education | Direct spending is limited to the primary and secondary programmes. If the budget structure allowed, this would be expanded to early childhood as recent studies have found that these investments have a high rate of return. While vocational training is critical, these investments are likelier to support less poor children who use those services. It has been omitted from the mapping to account for this equity dimension. |
| Health | Output selection considers the interlinkages in health provision of mothers accessing services through the continuum of care – from pregnancy, to childbirth and to the post-childbirth period . Accessing antenatal care services is most likely to lock mothers into receiving relevant services for a healthy disease-free childhood, so figures heavily. |
| Water | The sector has made good progress in increasing access to safe water , but the functionality and maintenance of water points has proved challenging. Outputs selection is targeted to both of these areas. |

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Stage 2: Identifying specific expenditures that are likely to address outcome variances

The next step is to carry out deeper analysis of direct expenditure lines to see if there is scope for further fiscal adjustments that support investments in basic services for children. The basic information from the first stage does not inform, for example, the extent to which qualifying spending is addressing service delivery challenges nor the input composition of spending, which can have important implications for service delivery. Budget allocations also need to for other factors, such as inflation and per capita trends.

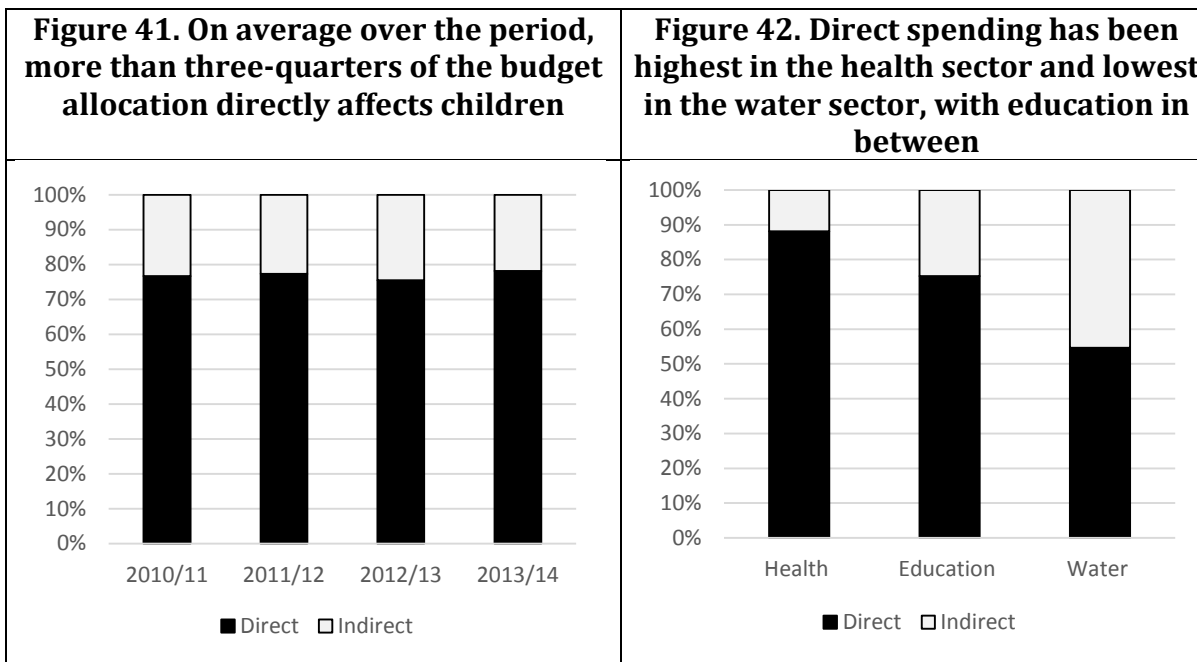
Information generated and reporting

The information generated is presented in various forms. The most basic is distinguishing between direct and indirect spending on children, both the overall amounts and within the three priority sectors (Figures 41 and 42). More detailed analyses present spending by different administrative levels across each sector (Figures 43, 44 and 45). The monitoring framework further produces information that is operational in nature and specific to each sector. Some examples include salary versus non-salary spending trends in the education sector (Figure 46), expenditure on drugs and medical supplies (Figure 47), and allocations to decentralized health and sanitation services (Figures 48 and 49).

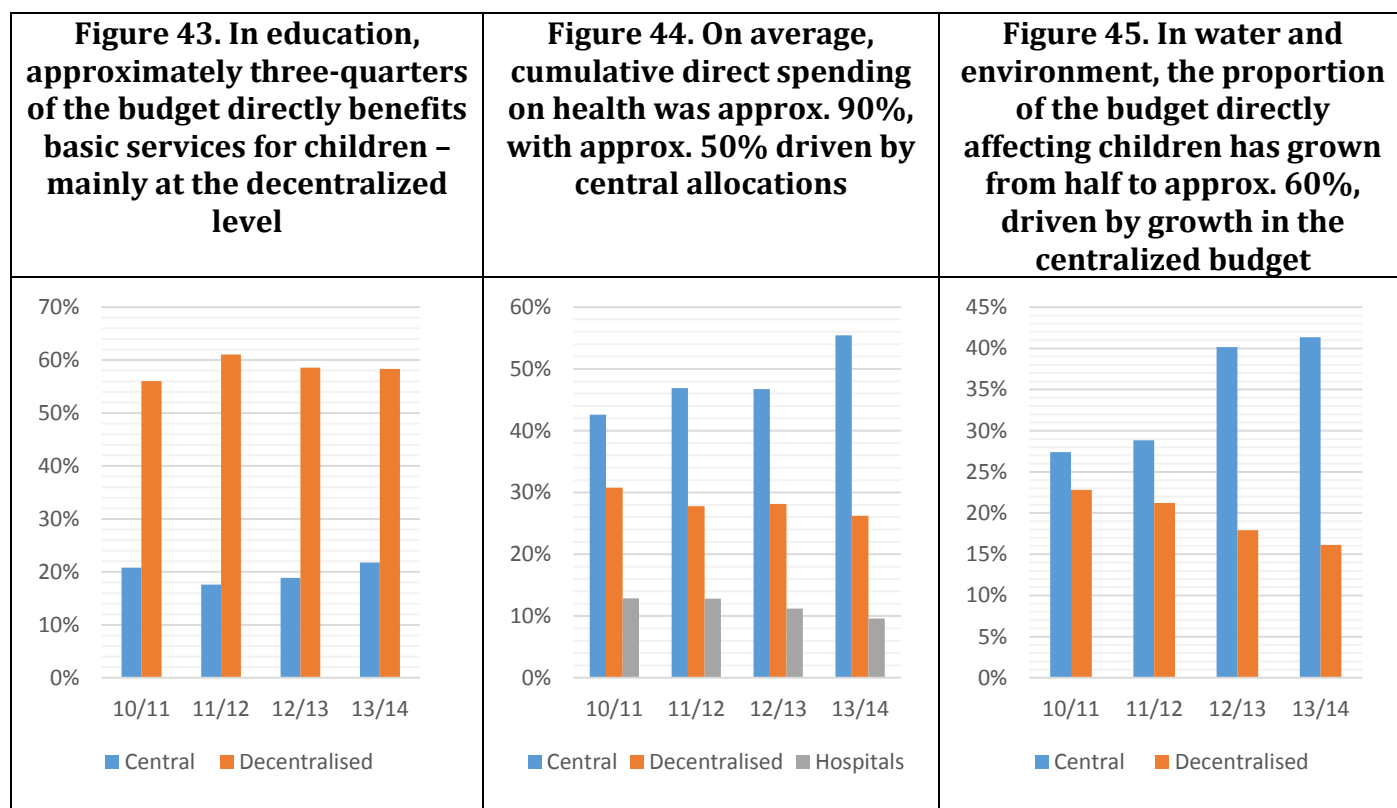
New information is generated as the methodology continues to be piloted in the education, health and water sectors during bi-annual monitoring visits by the MoF. In terms of reporting, all of the information is published on the [website of the MoF](#). Moreover, child sensitive monitoring has been integrated in BMAU's workflow by drawing clear linkages and policy issues affecting children and child related outcomes through budgetary outputs.

UNICEF recently conducted a training with over 30 MoF monitoring officers. During this training, through the gradual application of the issues based monitoring methodology developed over the past few months in partnership with the MoF, pilot monitoring templates were also developed. These link child policy issues to monitorable budget outputs and child related outcomes through the scrutiny of sector and district approved work-plans.

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Source: BMAU/UNICEF (2015a)



Source: BMAU/UNICEF (2015a)

Note: Figures reflect only direct spending allocations and therefore do not add up to 100%

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Figure 46. Per capita (US\$) non-salary spending has fallen and been offset by salary increases for teachers - which have also declined since the mid-2000s

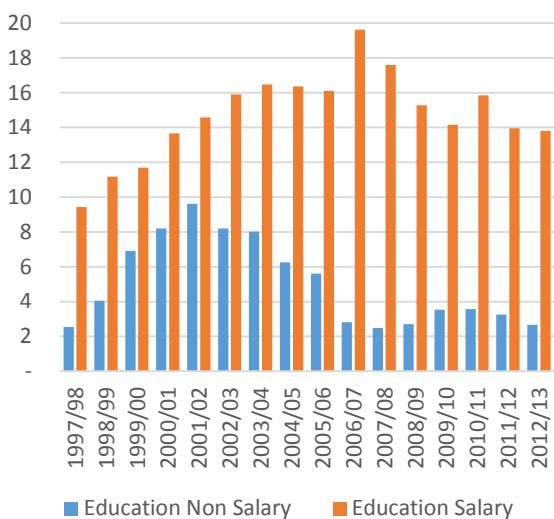
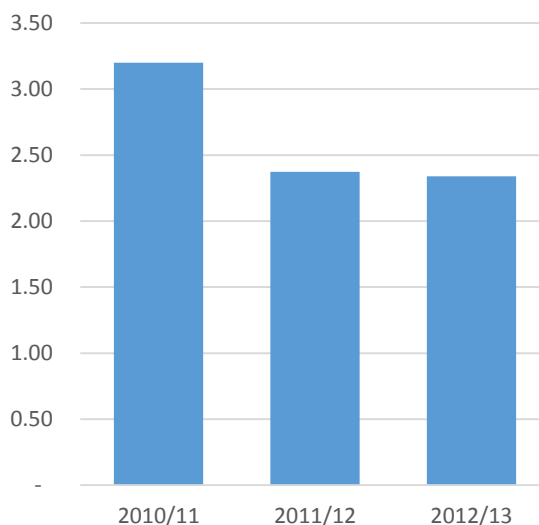


Figure 47. Real per capita (US\$) expenditure on the provision of drugs and medical supplies has fallen and stagnated in recent years



Source: BMAU/UNICEF (2015a)

Figure 48. Real per capita allocations to decentralized health services (in billions of Ugandan shillings)

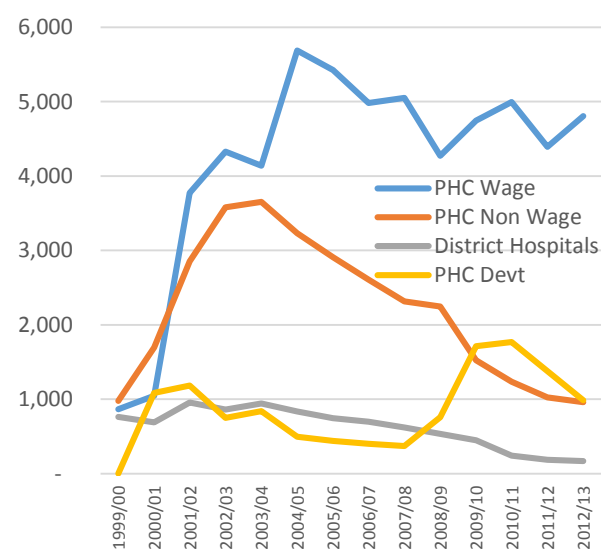
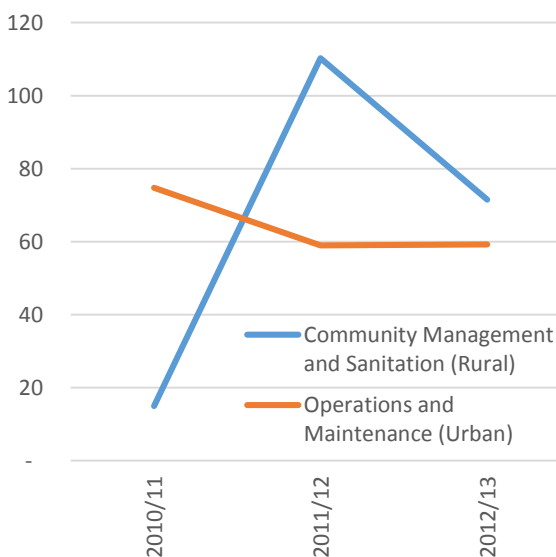


Figure 49. Real per capita allocations in sanitation services (in Ugandan shillings)



Source: BMAU/UNICEF (2015a)

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Sources

BMAU/UNICEF (2015a) [*Rethinking Public Finance for Children \(PF4C\): Monitoring for Results*](#), Kampala: BMAU/UNICEF.

BMAU/UNICEF (2015b) "[Rethinking Public Finance for Children \(PF4C\): Monitoring for Results](#)," BMAU/UNICEF Policy Brief No. 1/15.

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