



Economic and Social Council

Distr.: General
3 January 2024

Original: English

For decision

United Nations Children's Fund

Executive Board

First regular session 2024

6–9 February 2024

Item 8 of the provisional agenda*

Evaluation of UNICEF social protection responses towards universal child benefits

Summary**

Summary

The global evaluation of UNICEF social protection responses towards universal child benefits aims to assess the role of UNICEF in the progressive expansion – and, ultimately, universalization – of child benefits, focusing specifically on programmes that provide cash transfers for the benefit of children, either directly or indirectly, to households with children. It examines the multifaceted dimensions of progressive child benefits, analysing the intricate interplay between social, economic and development outcomes, with a focus on four critical areas of UNICEF support, namely: (a) evidence-based advocacy; (b) fiscal space mobilization; (c) capacity-building; and (d) strategic partnership. The evaluation offers a series of recommendations that advocate for continued knowledge dissemination, leveraging UNICEF expertise in public finance, bolstering government capacity-building, and enhancing partnerships for unified impact. Grounded in the evaluation findings, these recommendations propose actions through which UNICEF can strengthen support to Governments in the expansion of child benefit programmes towards universalization and the broader realization of children's rights to secure a brighter future for all children.

Elements of a draft decision for consideration by the Executive Board are provided in section V.

* [E/ICEF/2024/1](#).

** The evaluation report summary is being circulated in all official languages. The full report is available in English from the UNICEF Evaluation Office website (see annex I).

Note: The present document was processed in its entirety by UNICEF.



I. Introduction

1. Child benefits offer a promising policy tool to promote the realization of children's rights, reduce poverty and inequality, bolster dignity and social cohesion, and build public support for social protection in pursuit of inclusive social development and equitable economic growth. Over the past few decades, national Governments, development partners and international organizations have focused on increasing investment in child-sensitive social protection programmes and have demonstrated substantial progress in employing social protection systems (particularly cash-based programming) to achieve humanitarian and development objectives. Despite this, not all Governments prioritize the strengthening of child benefits, and those that do face obstacles to institutionalizing child benefits, including capacity constraints and limited fiscal space to allocate resources for child-sensitive social protection programming.

2. UNICEF has been active in supporting child-sensitive social protection for over a decade. The organization produced its first strategic framework for social protection in 2012, and the UNICEF Strategic Plan, 2022–2025 includes a Goal Area dedicated to ensuring that every child has access to inclusive social protection and lives free from poverty. As established in its Global Social Protection Programme Framework (2019), UNICEF has adopted a rights-based approach to social protection that promotes universal social protection for all and prioritizes the poorest and most vulnerable children in the progressive realization of universal coverage. Universal child benefits are understood as child and family cash benefit programmes, anchored in national legislation, that disburse unconditional cash transfers on a regular basis to every child in a country, irrespective of household income or poverty level.

3. Given the growing momentum for the expansion of child benefits, policymakers and their development partners require an evidence base that analyses the pathways that have enabled countries to progressively expand cash transfer programmes for children. Those pathways include establishing or expanding an existing child-focused benefit; increasing the child sensitivity or coverage of other benefit programmes that indirectly support children; strengthening legislative frameworks and policy regulation, as well as government capacity for administration and financing; and building political will and public support for a universal policy. Evidence on what works will enhance the capacity of UNICEF and other development partners to design, deliver and coordinate interventions in support of government efforts to progressively expand child benefits.

4. Accordingly, the UNICEF Evaluation Office commissioned the Economic Policy Research Institute, a global not-for-profit research and evaluation organization based in Cape Town, South Africa, to evaluate UNICEF approaches to the expansion of child benefits in 21 countries around the world. This summary report presents the purpose and scope of the evaluation, followed by an overview of key findings and conclusions as well as the recommendations generated by the evaluation.

II. Evaluation approach

5. The overarching purpose of the evaluation was twofold: (1) to contribute to the global evidence base on relevant and effective actions (by UNICEF and others) that support the progressive expansion of child benefits; and (2) to provide organizational direction to UNICEF on how best to shape interventions in this area of work.

6. Within this overall framework, the evaluation aimed to:

(a) Assess the policy and programme steps and processes (pathways or models) that have led to the establishment or progressive expansion of child benefits,

identifying factors that drive or impede the progressive expansion of child benefits and how these factors can be applied to UNICEF actions; and

(b) Assess to what extent the interventions of UNICEF country offices have been relevant and effective in supporting Governments and their partners to make progress towards universal child benefits, notably in the areas of:

- i. Supporting Governments to mobilize resources for child benefits, including for their progressive expansion;
- ii. Strengthening the capacity of Governments and their partners, at the individual and organizational levels, to support progress towards universal child benefits; and
- iii. Developing, sustaining or leveraging country-level partnerships to support the progressive expansion of child benefits.

7. The evaluation aimed to assess the role of UNICEF in the progressive expansion (and, ultimately, universalization) of child benefits, where “progress” is understood to include improvements in programmes (enhancing the predictability, unconditionality and universality of child benefits) as well as in policy (the establishment or strengthening of a national legal framework for social protection, and the establishment or improvement of a national social protection strategy).

8. The evaluation was both summative and formative in nature. The summative components focus on documenting the results achieved, especially in relation to UNICEF inputs supporting the progressive expansion of child benefits. The formative components are forward-looking and identify key lessons that can be learned from UNICEF work in supporting the progressive expansion of child benefits. The evaluation analyses overall approaches and specific interventions and provides actionable and practical recommendations on how UNICEF can strengthen its work in this area to achieve better results.

9. Given the global scope of the evaluation, and the importance of country context in understanding the factors that drive or inhibit success in each case, the evaluation team adopted a comparative case study approach, which is particularly well suited to understanding how and why particular approaches work or fail to work. Primary data collection and integrated analysis of secondary data focused on a set of 21 countries.¹ In addition, following consultations with UNICEF during the inception and research phase, four countries were identified for in-depth case studies, namely: Argentina, Nepal, South Africa and Thailand. Each case study reviews the relevant literature as well as primary data collected from key informant interviews and focus group discussions, and is available as an independent publication.

10. In addition, an ex-post evaluation theory of change was developed in order to reconstruct the causal thinking and assumptions that link the action areas developed by UNICEF with the desired change. The theory of change was developed on the basis of the UNICEF Global Social Protection Programme Framework complemented by further consultations and analysis. As shown in annex II, the theory of change outlines the UNICEF approach to promoting child benefits, focusing on drivers (evidence, partnerships) and barriers (Government willingness). UNICEF actions involve evidence-based policy support and capacity-building, leading to intermediate outcomes such as awareness and fiscal feasibility. These outcomes contribute to long-term results, enhancing Government willingness and ability to implement child

¹ The countries selected were: Argentina, Bolivia (Plurinational State of), Burundi, Cambodia, Canada, India, Kenya, Lebanon, Lesotho, Mongolia, Montenegro, Mozambique, Nepal, Nigeria, Senegal, South Africa, the Sudan, Thailand, Tunisia, Uganda and Zambia.

benefit programmes. Partnerships are pivotal, uniting various stakeholders. The impact is gauged through progress in six dimensions of child benefit expansion, considering the unique context of each country. This framework serves as a tool to assess the relevance and effectiveness of UNICEF interventions, ensuring alignment with desired change pathways and necessary conditions for success.

11. The temporal scope of the evaluation reflects each country's relevant time frame for the evolution and progressive realization of its main child-focused cash transfer programme(s), with a stronger focus on the period from 2018 to 2022. The case study documentation details the framing of the temporal scope for each country case study.

III. Evaluation findings and conclusions

12. The evaluation examined four relevant action areas of the UNICEF Global Social Protection Programme Framework: (1) foundation of evidence; (2) policy and strategy development, coordination and financing; (3) expanding and improving cash transfers for children; and (4) connecting cash transfers to information, knowledge and services. Each of the evaluation questions were analysed in relation to these four action areas.

A. How relevant and effective have UNICEF country office interventions been in supporting their government partners to make progress towards universal child benefits?

13. UNICEF has implemented relevant actions to effectively support Governments to establish and progressively expand child benefits across the country sample. In diverse and often challenging country contexts, UNICEF has achieved remarkable progress by integrating policy advocacy with credible and relevant evidence mobilization, effective capacity strengthening and comprehensive partnership-building. These efforts were particularly effective when aligned with exogenous factors that contributed to success.

14. By supporting a variety of evidence-generation initiatives under action area 1 (building a foundation of evidence), most UNICEF country offices in the sample contributed to improving understanding among government officials of child benefits, as well as increasing support for introducing or expanding child grants.

15. Evidence generation supported by UNICEF has also contributed to government efforts to expand coverage and increase the adequacy of transfers. The evaluation found that evidence on development impact, ex-ante evaluations (most commonly, microsimulation models) and fiscal space analyses, if used effectively, were particularly relevant for strengthening government support.

16. In some cases, UNICEF work towards action area 2 (policy and strategy development, coordination and financing) has effectively supported Governments to strengthen the institutional basis for child benefits – for example, by supporting the drafting of social protection policy frameworks. Such frameworks represent an important first step towards institutionalization of child benefit programmes, and a greater focus on ensuring permanence through national legislation will more sustainably consolidate these gains.

17. As part of action areas 1 and 3 (expanding and improving cash transfers for children), UNICEF has strategically mobilized evidence for expanding child benefits, leveraging policy windows. In Kenya, Mozambique, Nepal, South Africa and Thailand, UNICEF advocacy helped build bureaucratic support for the expansion of child benefits, while in Argentina, Montenegro and Tunisia, timely mobilization of vulnerability assessments allowed UNICEF to successfully advocate for expansion or

design improvements. In some countries in the sample, the vulnerabilities exacerbated by the coronavirus disease (COVID-19) pandemic opened up policy space for introducing or expanding child benefits. For example, in Argentina, Cambodia, Mongolia, the Sudan, Thailand, Tunisia and Zambia, UNICEF effectively responded to the COVID-19 crisis by supporting appropriate government interventions that included advancing child benefit programmes.

18. The use of poverty analyses to advocate for expanded child benefits has been more limited, with the notable exception of Montenegro. There, UNICEF effectively employed a multidimensional child poverty analysis as part of a larger initiative that included a social protection system assessment, and this evidence contributed to the age expansion of the child allowance. In other countries, many key informants (from within and outside of UNICEF) viewed universalism as being at odds with a pro-poor policy focus. There is a need to improve the understanding of the role of universalism in tackling the exclusion of the poorest from social assistance programmes.

19. In analysing what more could be done in this area, the evaluation found that UNICEF could strengthen its strategic approach to evidence generation by supporting collaboration among Governments, national research organizations, civil society and, where relevant, regional and international research organizations in the development of responsive and credible evidence.

B. How effectively has UNICEF been able to mobilize government resources or enable Governments to mobilize resources to support progress expansion towards universal child benefits?

20. In line with the UNICEF Global Programme Framework on Influencing Domestic Public Finance for Children, UNICEF country offices have proactively engaged with Governments with the aim of increasing domestic resource mobilization for child benefits (action area 2). To strengthen the efficacy of these actions, UNICEF headquarters and regional offices have developed global frameworks, guidance, toolkits, feasibility studies and other resources during the 2018–2021 strategy cycle.

21. UNICEF country offices that enjoyed a close working relationship with their respective national Governments were able to encourage tangible commitments and actions towards expanding the adequacy and coverage of child cash transfers (action area 3). UNICEF also leveraged partnerships with international financial institutions and other international organizations to support tax reforms, budgetary reallocations and other government initiatives, especially for emergency child grants during the COVID-19 emergency.

22. However, limited fiscal space in the wake of COVID-19 and other ongoing crises has affected UNICEF results in this area. With increased evidence of fiscal constraints around the world, UNICEF faces challenges in ensuring increased or even sustained spending by Governments on child-sensitive social protection. Even within UNICEF, the distribution of thematic funding remains uneven across programme areas, with social protection underfunded relative to its share of overall programme expenses. At the same time, debt distress and the risk of debt default aggravate economic and social risks for children in a number of the sample countries.

23. In light of shrinking domestic finance, UNICEF has published multiple guidance papers, including the 2021 report “Financing an inclusive recovery for children: a call to action”, which highlights the role of UNICEF in identifying and deploying international and domestic financing options for child grants, including action to extend debt service suspensions, increasing the size and speed of multilateral funding, and climate finance. While UNICEF played a catalytic role in mobilizing bilateral and multilateral funding for child benefits (through Governments or via UNICEF) in some

countries, the evaluation found that the organization's exploration of alternative financing options for Governments (especially risk financing and climate finance) was limited in many countries. The new UNICEF innovative financing for children global vision and strategy provides direction for country offices to identify more innovative ways to finance social protection and investment in priorities for children, including risk financing and climate finance for systems strengthening. It is important that UNICEF recognizes and advocates for the strategic use of such innovative financing mechanisms to complement government efforts.

C. How effectively has UNICEF strengthened the capacity of Governments and their partners, at the individual and organizational levels, to support universal child benefits (with a view to long-term sustainability)?

24. UNICEF has effectively supported technical, operational, institutional and human capacities of national Governments and, in some cases, subnational governments. Consultations with key informants suggest significant government demand for technical and operational capacity-building initiatives. UNICEF has supported training and knowledge-sharing activities for government officials, which have improved their capacities to design and deliver the programmes and, in some cases, effectively built bureaucratic support.

25. UNICEF efforts to strengthen government capacities have been critical for: (a) driving scale-up and operational ownership by Government of programmes introduced by UNICEF and other development partners; and (b) overcoming exclusion by diminishing barriers to access. Such efforts have contributed to building government willingness and capacity to better implement or expand child benefits, thereby leading to improved coverage and more efficient delivery of programmes.

26. Notably, UNICEF technical support in improving implementation capacity, particularly regarding delivery and management information systems, has been instrumental in ensuring national Government ownership of child benefit programmes. This type of UNICEF support in the early stages of donor-funded programmes has been critical in ensuring their later operational sustainability.

27. In some cases, UNICEF has provided technical assistance to effectively reduce targeting exclusion error rates related to geographic, informational and administrative barriers to access; such efforts were notable in the cases of Argentina, South Africa and Tunisia. In the states of Bihar (India) and Sokoto (Nigeria), UNICEF has strengthened capacities to deliver child benefits at the subnational level. Similarly, in Argentina, engagement with provincial governments has reduced exclusion. Overall, however, the evaluation found room for further engagement by UNICEF with subnational governments to strengthen local implementation, coordination and institutional capacities.

28. UNICEF has also supported implementation in states with low capacity and characterized by fragility and conflict. This has sometimes helped bridge the gap between humanitarian response and longer-term development approaches. At the same time, areas of tension may emerge when working to deliver social grants to children in fragile contexts, including: (1) whether UNICEF should focus on immediate relief (emergency programmes and addressing immediate needs) or on building long-term solutions (development programmes for lasting change); and (2) the extent to which, and through what modalities, UNICEF should support the programmes of Governments that are party to a conflict or may be deemed repressive or illegitimate by some stakeholders. Findings from some cases in the evaluation

sample raise questions about the potential reputational risks for UNICEF of becoming involved in state-building processes during and/or in the aftermath of conflict.

D. How effectively has UNICEF developed, sustained or leveraged partnerships at the country level to support the progressive realization of universal child benefits?

29. UNICEF country offices within the evaluation sample have prioritized partnerships with Governments, development partners and civil society in line with the expertise and comparative advantages of each partner. These partnerships have led to the establishment of integrated and rights-based social protection systems, harmonization of various social protection programmes and the building of integrated administrative systems and a global evidence base. Governments, development partners, international financial institutions and civil society stakeholders collaborate with UNICEF as a trusted partner on issues pertaining to children and the advancement of the child-sensitive social protection agenda.

30. The role that UNICEF plays as a convening partner, especially between civil society and Government, has been instrumental in strengthening rights-based approaches to social protection and increasing government accountability in realizing children’s rights. Civil society groups benefit from partnerships with UNICEF by leveraging the organization’s credibility and role as a government partner to advance their demands for a rights-based approach to social protection, which includes greater programme coverage and higher benefit values. UNICEF, in turn, works with grass-roots civil society networks to strengthen programme monitoring, influence policy decisions, deepen and expand service provision and broaden awareness-raising initiatives.

31. As part of action area 2, UNICEF harnesses technical expertise and sector knowledge from its partners – civil society groups, international financial institutions, development partners and academia – to support the institutionalization and expansion of child benefit programmes. By prioritizing these partnerships, UNICEF regional and country offices have been successful in strengthening government capacity, facilitating programme outreach, building an evidence base for advocacy and supporting social protection programming. These partnerships also help to develop the sustainable and equitable financing of programmes, by supporting Governments with international cooperation where required, and pave the way towards strengthening the national ownership of programmes. UNICEF also collaborates with development partners and donor agencies to facilitate South-South learning and knowledge exchange.

32. These partnerships have contributed to notable results. In Argentina and Thailand, joint evidence initiatives between the respective UNICEF country office and its partners were instrumental in the expansion of child benefits and engagement with policymakers to build political support for the programme. Such partnerships have also been pivotal in advancing an integrated approach to programming, including “cash plus” approaches.

33. In some cases, however, different mandates and conceptualizations of universal social protection among partners may impede harmonization of efforts. Significant variation exists in organizational approaches and strategies towards universal social protection across United Nations agencies, international financial institutions and donors, and in some cases this may lead to inconsistent or conflicting advice from development partners vis-à-vis Governments. Overall, the evaluation found that there was room for UNICEF to strengthen unified messaging and joint programming

approaches by building partnerships with other United Nations agencies and development partners to improve the efficiency and effectiveness of service delivery.

34. UNICEF could also strengthen strategic collaboration with international financial institutions, particularly regional development banks, for example through more proactive communication of agendas and strategic actions. Another area of collaboration for UNICEF and international financial institutions would be to tap into the “next wave” of financing opportunities for child benefit programmes, which includes integrated financing approaches, integrated tax-benefit financing approaches and integrated contributory and non-contributory approaches. In view of the limited resources at regional and country levels to engage in such strategic dialogue with international financial institutions, UNICEF headquarters can play an important supportive role in this regard.

35. The evaluation also found that UNICEF could enhance its support of civil society initiatives, particularly those related to fiscal accountability and advocacy.

IV. Recommendations

36. **Recommendation 1:** Continue to produce and actively disseminate knowledge products with a specific focus on evidence generation and fiscal space analyses, with an increased emphasis on collaboration with national research organizations and partners. Strategically balance, sequence and integrate evidence, advocacy, capacity development and partnership-building activities according to stakeholders’ involvement in joint activities and approaches to social protection. Specifically, UNICEF headquarters should expand its support for:

(a) Building partnerships linking Governments, development partners, civil society and research institutions to build the necessary evidence (including impact assessments, situation analyses, cost-benefit assessments, political economy analyses and other evidence generation exercises and evaluations) to advance child benefit programmes;

(b) Developing global advocacy messages and strategies to support Governments in expanding social protection responses, including child benefit programmes, at the country level; and

(c) Generating timely evidence on shock-responsive social protection, including child benefit programmes, to better position UNICEF for advocacy and to support Governments and development partners.

37. **Recommendation 2:** Leverage the growing expertise of UNICEF in public finance through internal capacity-building initiatives and continue to support Governments and civil society organizations on child-sensitive budgeting and fiscal space expansion through technical assistance and other engagements. Specifically, UNICEF headquarters should expand its support for:

(a) Advocating for mobilization of fiscal resources for the expansion of child benefits;

(b) Further engagement with United Nations agencies, the International Monetary Fund, the World Bank, regional multilateral development banks and other relevant donor agencies to advocate for increased investment with Governments in child benefit programmes;

(c) Providing guidance on climate finance mechanisms and their links to social protection, and their operationalization; and

(d) Building the capacity of UNICEF staff to engage with Governments and civil society organizations on budgetary processes and domestic resource mobilization.

38. **Recommendation 3:** Expand efforts to support government capacity-building to design, implement, evaluate and institutionalize child benefit programmes, strategies and systems. Ensure that capacity-building efforts strengthen national and local capacities. Specifically, UNICEF headquarters should expand its support for:

(a) Providing tools to UNICEF country offices to strengthen the capacities of subnational governments to address policy, implementation and coordination gaps found at the local level, drawing on global lessons in supporting local governance with social protection capacity-building; and

(b) Ensuring that UNICEF technical support for social protection information systems adopts open-source architecture and strengthens government capacity, enabling national and local governments to take ownership of the systems and enabling the intellectual property to serve as a global public good, thereby supporting operational capacity to expand child benefit programmes.

39. **Recommendation 4:** Work towards unified messaging and joint programming approaches for building partnerships with other United Nations agencies, development partners, international financial institutions (including regional multilateral development banks) and civil society organizations to improve the efficiency and effectiveness of support to Governments in initiating, designing, implementing, evaluating and institutionalizing child benefit programmes and strengthening service delivery. Specifically, UNICEF headquarters should expand its support for:

(a) Strengthening the delivery of harmonized messages related to social protection across United Nations agencies and international financial institutions, particularly when engaging with Governments to support the expansion of child benefits;

(b) Strengthening collaboration among UNICEF programme areas to develop more integrated programming for children; and

(c) Building and supporting the capacities of communities of practice to adapt generic guidance frameworks into specific actions for various practice areas, including child benefits.

V. Draft decision

The Executive Board

1. *Takes note* of the evaluation of UNICEF social protection responses towards universal child benefits, its summary ([E/ICEF/2024/3](#)) and its management response ([E/ICEF/2024/4](#));

2. *Also takes note* of the evaluation of phase II (2020–2023) of the UNFPA-UNICEF Global Programme to End Child Marriage, its summary ([E/ICEF/2024/5](#)) and its management response ([E/ICEF/2024/6](#)).

Annex I

Evaluation of UNICEF social protection responses towards universal child benefits

1. Due to space limitations, the evaluation of UNICEF social protection responses towards universal child benefits is not contained within the present annex.
2. The report is available from the UNICEF Evaluation Office website: <https://www.unicef.org/evaluation/reports/>.

Annex II

Ex-post theory of change

