



Knowledge hub - Collection of best practices

Summary of the best practice

1. Title of the best practice (e.g. name of policy, programme, project, etc.) *

Public Finance for Children (PF4C)

2. Country or countries where the practice is implemented *

countries of all income levels and geographies

3. Please select the **most relevant** Action Track(s) the best practice applies to *

- Action Track 1. Inclusive, equitable, safe, and healthy schools
- Action Track 2. Learning and skills for life, work, and sustainable development
- Action Track 3. Teachers, teaching and the teaching profession
- Action Track 4. Digital learning and transformation
- Action Track 5. Financing of education

4. Implementation lead/partner organization(s) *

UNICEF

5. Key words (5-15 words): Please add key descriptive words around aims, modalities, target groups etc. *

Actions aimed at influencing domestic public financial resources for greater, more equitable and sustainable results for children.

6. What makes it a best practice? *

Programme focuses on efficiency, effectiveness, equity, transparency, accountability, and sustainability

Description of the best practice

7. Introduction (350-400 words)

This section should ideally provide the context of, and justification for, the practice and address the following issues:

- i) Which population was affected?
- ii) What was the problem that needed to be addressed?
- iii) Which approach was taken and what objectives were achieved? *

The decisions governments make about how to fund social policies and services are critical to children and to equitable development overall. If allocations are insufficient, concentrated on better-off groups, or used poorly, all children, and especially the most disadvantaged, risk losing access to services and programmes that enable them to survive and thrive. Many of the obstacles to improving child outcomes can be directly traced to public financial management challenges. For example, poor quality education is often a result of high teacher absenteeism, which itself may be due to delayed salary payments as a result of poor funding flows. Governments may see education as a priority, but fail to fund appropriately the multi-sectoral interventions, including those in health and social services, needed to address the problem. UNICEF's work on public finance for children (PF4C) tackles these PFM challenges to achieve strategic results across all areas of programming. Nearly all country offices engage in some aspects of this work, including helping counterparts to 1) better reflect child related policy commitments in budget processes; 2) identify cost-effective and equitable ways to deliver services and life-saving commodities, and plan, cost and budget them; and 3) improve the flow and utilization of budgeted resources for service delivery, including at subnational level. More than half of the country offices reviewed succeeded in removing public finance-related bottlenecks, paving the way to ensuring results for children. A greater equity focus is also being pushed, including interventions to address revenue side concerns, influence intergovernmental transfers, and support local government capacity in budget planning and management.

8. Implementation (350-450 words)

Please describe the implementation modalities or processes, where possible in relation to:

- i) What are the main activities carried out?
- ii) When and where the activities were carried out (including the start date and whether it is ongoing)?
- iii) Who were the key implementation actors and collaborators? (civil society organizations, private sector, foundations, coalitions, networks etc.)?
- iv) What were the resources needed (budget and sources) for the implementation?

*

"The core actions of the PF4C programme include: 1) supporting the generation of evidence to advocate for public investments in children and inform sector reforms; 2) engaging in budget processes to influence and support allocation decisions and improve spending performance; 3) empowering communities in budget tracking and participation to strengthen financial accountability; and 4) supporting resource mobilization and facilitating service providers' access to credit to expand domestic financing of services and programs. This work often builds on or complements that of leading PFM actors, including international financial institutions and bilateral agencies, making use of existing PFM tools while adding a child lens. Activities at the national level are increasingly complemented by engagement at subnational levels and being carried out across all country typologies, from extreme poor and fragile situations to high-income countries, including ones with UNICEF National Committees. Examples of capacity-building training workshops include those on child-friendly budgeting, results-based management, evidence-based policymaking, multi-year sector planning, and human capital and economic growth. UNICEF's efforts in PF4C have achieved positive outcomes for children, demonstrating the potential to do even more. Implementation of PF4C programming is ongoing. "

9. Results – outputs and outcomes (250-350 words)

To the extent possible, please reply to the questions below:

- i) How was the practice identified as transformative? (e.g., impact on policies, impact on management processes, impact on delivery arrangements or education monitoring, impact on teachers, learners and beneficiary communities etc.);
- ii) What were the concrete results achieved with regard to outputs and outcomes?
- iii) Has an assessment of the practice been carried out? If yes, what were the results? *

Comprehensive workshops were carried out in various countries, with the goal of enhancing knowledge and understanding of the roles that each stakeholder must play in PF4C, as well as the key components of the framework such as budget assessment, tracking, and monitoring. Participants of workshops included both legislative and executive government bodies, as well as UNICEF country office staff. The overall objective of PF4C is capacity-building at the public and private levels, to ensure that each stakeholder knows how to and the importance of the prioritization of children's rights in public spending, particularly in education. Evaluation and assessment of the success of PF4C initiatives is difficult to carry-out, due to its nature in capacity-building and knowledge dissemination. It is challenging to attribute changes in public finance allocation or budgeting to PF4C specifically, especially in the long-term.

10. Lessons learnt (300 words)

To the extent possible, please reply to the following questions:

- i) What were the key triggers for transformation?
- ii) What worked really well – what facilitated this?
- iii) What did not work – why did it not work? *

Challenges in service delivery of any sector cannot be solved by solely injecting funding into the problem areas, but instead require a multi-sectoral and multi-stakeholder approach. This is the core of PF4C, to focus more on governmental support, accountability, and advocacy; this is how concrete and sustainable changes are made. Some challenges that have been uncovered with PF4C include proper evaluation research and the lack of monitoring for results. Both of these components of monitoring & evaluation are essential to the sustainability and continuation of any programming. Although it can be difficult to attribute public financial management success to any PF4C interventions specifically, capacity-building and changes can be better monitored in future PF4C contexts.

11. Conclusions (250 words)

Please describe why may this intervention be considered a “best practice”. What recommendations can be made for those intending to adopt the documented “best practice” or how can it help people working on the same issue(s)? *

Public finance for children includes actions aimed at influencing the mobilization, allocation and utilization of domestic public financial resources for greater, more equitable and sustainable results for children. This framework can be classified as a best practice in education financing due to its focus on efficiency, effectiveness, and equity, and due to its advocacy for transparency and accountability in public finance. Such actions taken under the PF4C framework are aimed at making public finance more available for children and specifically for education. Some recommendations for those looking to engage in PF4C are: to levy strategic partnerships and collaboration between sector and social policy teams, to strengthen and encourage public financial management capacity and literacy in governmental and non-governmental actors, and to conduct context-specific research on the mechanisms that will work for a particular country/government.

12. Further reading

Please provide a list and URLs of key reference documents for additional information on the “best practice” for those who may be interested in knowing how the results benefited the beneficiary group/s. *

<https://www.unicef.org/social-policy/public-finance> ;
<https://www.unicef.org/media/93996/file/PF4C-for-Child-Protection-2021.pdf> ;
https://www.researchgate.net/publication/315038629_A_Global_Stocktake_of_UNICEF's_Programme_Activities_on_Public_Finance_for_Children ; https://www.unicef.org/sites/default/files/2019-12/UNICEF_Public_Finance_for_Children.pdf ; <https://spriglobal.org/portfolio/viet-nam-training-on-public-finance-for-children-and-budget-assessment-monitoring-and-tracking/> ;
<https://agora.unicef.org/course/info.php?id=33860> ;
<https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.736.9831&rep=rep1&type=pdf> ;
<https://www.unicef.org/documents/public-finance-toolkit>