

A young child with dark hair and large eyes is in the foreground, looking directly at the camera. They are wearing a green floral patterned shirt. In the background, other children are visible, some with their hands raised, suggesting a classroom setting. The background is slightly blurred.

**COMMON
APPROACHES**

PUBLIC INVESTMENT IN CHILDREN COMMON APPROACH



Save the Children

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GLOSSARY

This is a **non-exhaustive** list of terms and concepts that underpin public investment in children work.

Accountability: Accountability refers to the responsibility of government to account to the legislature and the Supreme Audit Institution for, among other things, the way public funds are collected, managed and spent.

Allocations: A government's planned spending on a policy or programme is sometimes called expenditure estimates or allocations. Such figures are found in a government's budget and are usually available at the beginning of a financial year. Allocations reflect a government's intentions, but not necessarily what is spent.

Budget: A public budget is a government plan outlining what to spend money on, and where to get that money from (such as from taxes, fees, natural resources, borrowing, or Official Development Assistance).

Budget process: The budget process is the way a government goes about building its budget. It is divided into four stages: Planning, Enactment, Execution, and Oversight.

Child: The UN Convention on the Rights of the Child defines a child as an individual below the age of 18 years, unless majority is attained earlier under applicable national law.

Child Participation - Children's participation is an informed and willing involvement of all children, including the most marginalised and those of different ages and abilities, giving them an opportunity to express their views and influence decision-making in any matter concerning them either directly or indirectly, in accordance with their age and maturity. Children's participation is a way of working and an essential principle that cuts across all programmes and takes place in all arenas – from homes to government, from local to international levels.ⁱ

Children in vulnerable situations: Children in vulnerable situations are those who are particularly susceptible to violations of their rights, such as, but not limited to, children with disabilities, children in refugee situations, children from minority groups, children living in poverty, children living in alternative care and children in conflict with the law.ⁱⁱ

Cost/benefit analysis: A way of presenting information to assist government choices in the implementation, selection and appraisal of laws, policies, programmes, projects. Such analysis compares the costs in delivering a particular service with the benefits that citizens are likely to derive from it.

Debt: When a government's own revenue base does not provide enough income, it may borrow money from other governments, the private sector or international development banks. In so doing, governments build up debts, which then need to be repaid, often with interest.

Domestic Resource Mobilization: The process through which countries raise and spend their own funds to provide for their people. Considered the long-term path to sustainable development finance.

Enacted budget: A government's planned and approved spending may not always be the same. In most countries, it is the legislature that approves the government's budget. What the government presents in the form of planned expenditures, may therefore change in the process of being approved by the legislature.

Expenditures: Money paid out by government to fulfil various functions. The amount a government actually spends on a policy or programme is usually referred to as actual expenditure. These figures can be made available during the course of or at the end of a financial year, in the form of expenditure reports. They should reflect how a government actually used public resources.

Financial year: The 12 months according to which governments (and companies and organizations) budget and account. A financial year may start at a different time than the calendar year.

Fiscal space: Government's flexibility to raise revenue and allocate budgets without compromising the sustainability of the budget.

Legislature: The legislature (e.g. a Parliament, Congress, Assembly) is the law-making arm of government and the body which approves appropriations and budgets. Members of legislatures are generally elected by citizens.

Public participation: The different ways by which citizens, including civil society organizations and other non--state actors, interact directly with public authorities on the design, implementation and monitoring and evaluation of public policies.

Progressive taxation: A practice whereby the greatest burden of taxation is placed on those most able to pay. A regressive tax, in contrast to a progressive tax, is one where everyone pays the same amount of tax, regardless of their income or their ability to pay.

Political Economy Analysis (PEA): Applied investigation of institutional dynamics, power issues and relationships, ideas, interests, incentives, human agency, global forces as well as structural factors such as the make-up of an economy and society that influence decision-making.

Public Investment in Children: Save the Children defines Public investment in children as public spending that directly benefit children as set out in the UN Convention on the Rights of the Child (UNCRC) and its Optional Protocols. This investment is particularly focused on social protection, health, education, child protection, emergencies and the requisite child rights infrastructure and systems.

Public Finance Management (PFM): Systems, processes and institutions related to the management of public resources, including debt, revenue raising, budgeting and spending and audit.

Revenues: Revenue is the money that governments collect for their budgets. Inside the country, money is collected in the form of taxes and levies. These could include for example, income tax, company tax, sales tax, (Value Added Tax (VAT), import and export duties, levies charged for services, and so forth. Money could also be available as a result of sale of natural resources, borrowing or Official Development Assistance.

Subnational: refers to the administrative level or levels below the national level, such as regions, provinces, counties or municipalities.

Sustainable Development Goals (SDGs): The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. They are a collection of 17 goals set by the UN General Assembly and they address the global challenges, including those related to poverty, inequality, climate, environmental degradation, prosperity, and peace and justice. The Goals interconnect and in order to leave no one behind, it is important that we achieve each Goal and target by 2030.

Stakeholder analysis: Stakeholder analysis is an examination of identifying key institutions, processes and individuals whose interests should be considered when advocating for changes in policies or programs relevant to investment in children. For example, budget officials, legislators, children, are some stakeholders who have the power and interests to influence advocacy on investment in children.

Transparency: Fiscal and budget transparency is the public availability of credible, timely, accurate and comprehensive information on government's financial activities. Transparency is key in holding government to account and fundamental to meaningful participation in the budget process.

INTRODUCTION

Box 1: Statement of evidence

Government budgets have the power to advance or undermine the realisation of children’s rights, including their rights to survive, learn and be protected. This point is illustrated by interventions around the world, by Save the Children, its partners and others, that seek to advance public investments in children. For public budgets to serve the best interests of children, capacity building and strategic advocacy efforts are needed that are adaptive, partnership-driven, experimental and sustained over time. As a child rights organisation, Save the Children promotes children’s civil rights and must ensure the meaningful participation of children in our work. Efforts of this kind have in different contexts, brought about:

- Opportunities for child rights advocates, including children, to participate meaningfully in public budget decision processes, at both national and sub-national levels;
- Greater sensitisation among key decision-makers of the value and need for consulting children;
- Increased or sustained allocations to programs and services that have an impact on children; and
- More transparency in public budgeting, including the disaggregation of data relevant to children.

“Prioritizing children’s rights in budgets, at both national and subnational levels, as required by the Convention, contributes not only to realizing those rights, but also to long-lasting positive impacts on future economic growth, sustainable and inclusive development, and social cohesion.”

~ General Comment number 19 on public budgeting for the realisation of children’s rights

As children form one of the largest user groups dependent on public services, government actions and decisions – or lack thereof – can significantly increase or severely undermine the potential for **all** children, including the most deprived and marginalizedⁱⁱⁱ, to survive, learn, and be protected^{iv}. This means that undernutrition and poor child health, children’s safety and wellbeing, and rates of literacy and numeracy, are not just health or protection or education problems, so investing in sectorial programming alone will not achieve the **Breakthroughs**. Virtually all government decisions and policies have an effect on children’s’ lives, both immediate and long-term^v, direct or indirect, and there is no government decision that is more profoundly relevant to these wellbeing outcomes for children than decisions about public funds.

Building on nearly two decades of its own and others’ participatory budgeting for and with children, this Save the Children (SC) Public Investment in Children (PiIC) Common Approach (CA) aims to holistically improve governments’ budgets and processes, at national and subnational levels, on quality health, nutrition, education, protection, and social protection services for all children, and their other rights as set out in the UN Convention on the Rights of the Child (UNCRC) including the right to participate, so that these public funds reach where they are needed most, including those who are most deprived and marginalised.

Drawing on global experiences of this work, this Common Approach comprises four components, with a requirement to involve children as partners throughout in line with the UN Committee on the Rights of the Child ‘**Basic Requirements for Effective and Ethical Children’s Participation**’. Analysis, advocacy, partnership and child participation lie at the heart of this CA, and it can be adapted to the diverse contexts in which SC works.

A. PROBLEM STATEMENT

The problem which this CA seeks to address is that domestic resources and revenues are often not raised fairly, allocated sufficiently nor spent appropriately to achieve children’s rights and wellbeing, and these budgets and budgeting processes occur within systems which often lack transparency, accountability and participation (especially for children). Countries are not realizing their core promises to children in the UNCRC and in the Sustainable Development Goals

(SDGs). Most governments aren't prioritising equitable investments in children sufficiently, in terms of budget allocation or fulfilling international financing commitments. Further, they have not taken adequate action to equitably raise revenues and to generate sufficient revenues, including making businesses accountable for the payment of taxes in line with domestic laws. Without this, we will not reach our Breakthroughs. Under the UNCRC, children and civil society have the right to hold state actors to account for their actions – or failure to act – especially where they concern public funds. And international commitments such as commitments from the Financing for Development, Agenda 2030 and Development Effectiveness processes require stakeholders to both invest in development whilst prioritising those furthest behind, and spend in the most effective and transparent way. Hence this CA problem statement is framed to address children's outcomes, the investment gap, the equity gap, the efficiency and effectiveness gaps, and the transparency and participation gap^{vi}.

Global progress for many children in the last 20 years has been remarkable, yet **for too many children, outcomes still remain poor and current levels of progress are inadequate to realise the SDG commitments to children, including the crucial pledge to leave no one behind.** In 2016, 5.6 million children died before their fifth birthday^{vii}, mostly from treatable diseases. Development challenges are particularly high for the most deprived and marginalised groups: mortality rates for children with disabilities remain at 80%, even in countries where overall under-five mortality has decreased to below 20%^{viii}. Children in the world's poorest households are 40 per cent more likely to die young than the global average, and this gap is only set to reduce minimally by 2030^{ix}. On current trends, there will still be more than 4 million under-5 deaths in the year 2030^x. In 2017, 265 million primary and secondary school-aged children were out of school^{xi}. At least three out of every four of the world's children – 1.7 billion – had experienced some form of inter-personal violence, cruelty or abuse in their daily lives in a previous year, regardless of whether they lived in the global North or global South.^{xii}

To change this, children should be a priority in public budgets. Without resources, governments cannot guarantee child rights. As the General Comment 19 on public budgeting (hereafter 'General Comment 19') notes, '...significant progress [has been] made by [states] in reviewing and bringing domestic legislation, policies and programmes into conformity with the [UNCRC]. At the same time, ... such legislation, policies and programmes cannot be implemented without sufficient financial resources being mobilized, allocated and spent in an accountable, effective, equitable, participatory, transparent and sustainable manner.' Investing in children's human capital now will yield significant development dividends in the future, helping to spur inclusive and sustainable economic growth and build peaceful, flourishing societies. Estimates of return on investment in nutrition illustrate this point, yielding an average of \$16 for every \$1 spent.^{xiii}

There also remains an **investment gap** in committing global and domestic resources to fulfil children's rights to survive, learn and be protected. For example, SC calculations on nutrition finance conclude that, at a minimum, an additional \$23.25 billion is required per year to meet the challenge of Sustainable Development Goal (SDG) 2 to end hunger^{xiv}. Similarly, UNESCO estimated that the total annual cost of ensuring that every child and adolescent accesses quality basic education – in line with SDG 4 targets to ensure quality education for all – will increase from \$149 billion to \$340 billion leading up to 2030, leaving an annual financing gap of \$39 billion^{xv}. Yet, as a share of government spending, expenditure on education has changed little since 1999. Further, despite the growth in overall spending as a share of GDP, the share of education in total domestic public expenditure has declined across a number of developing countries^{xvi}. Additionally, less than 0.6% of the total official development aid (ODA)-spending for 2015 was allocated to ending violence against children^{xvii}. In a context of stagnating aid, domestic resources must fill the majority of these gaps, and the best way to sustainably increase domestic budgets is through taxation. Advocating for tax reform can be

Box 2: Key International Commitments and Guidelines on Public Investment in Children

- [UN Convention on the Rights of the Child](#)
- [General Comment No 12 on The right of the child to be heard](#)
- [General Comment No 19 on Public Budgeting for the Realization of Children's Rights](#)
- [The African Charter on the Rights and Welfare of the Child](#)
- [Towards Better Investment in the Rights of the Child](#)
- [The 2030 Agenda on Sustainable Development and the Sustainable Development Goals](#)
- [The Addis Ababa Action Agenda of the Third International Conference on Financing Development](#)

challenging, but it has been demonstrated that using ODA to drive those reforms is successful, and that increasing tax revenues leads to increased spending on essential social sectors^{xviii}. In addition to tax reforms, attention should also be paid to illicit financial flows and the role of tax havens. Curbing illicit flows from multinationals and wealthy individuals can contribute to fill the revenue gaps.

Compounding this is the fact that budget allocations and spending, at national and sub-national levels, are not always fair, resulting in an ongoing **equity gap**. Whether by design or by neglect, public budgets are not allocated or spent in a way that targets the most marginalised children. This leads to institutionalization of exclusion of children because of who they are or where they live. On current trends, more than 4 million children a year will die before their fifth birthday in 2030. Eliminating the gap in progress between the world's poorest children and the global average would save 4.1 million lives by 2030^{xix}. One in four refugee children of secondary age are estimated to be in school, compared with three in four children worldwide^{xx}, yet education funding for refugee, Internally Displaced People and migrant populations is severely limited and often critiqued for being poorly allocated^{xxi}. Similarly, poverty is a major cause of children not entering or completing school, and of not learning once in school, yet low-income countries spend 46 per cent of education budgets on the top 10 per cent most-educated students^{xxii}. Focusing on the children who are furthest behind accelerates overall progress in high burden countries, and can be more cost-effective. Evidence shows that prioritising the most deprived and marginalised parts of the population when financing access to health care and nutrition, is nearly twice as cost-effective in saving lives as investments in less deprived and marginalised parts of the population.^{xxiii}

Public financial management systems are also undermined by **efficiency and effectiveness gaps**. The Corruption Perception Index 2017 by Transparency International found that the majority of countries were making little or no progress in ending corruption, with Sub-Saharan Africa (average score 32) and Eastern Europe and Central Asia (average score 34)^{xxiv} as the worst performing regions. A related challenge is the **transparency gap**, where civil society organisations (CSOs) such as SC, citizens and children are unable to monitor and track public budget allocations and spending to influence their allocation, make sure they are spent as allocated, and have the intended impact. Many governments are also providing less and less information about how they raise and spend public money. This includes transparency about how much debt the government takes on, what the conditions are for repayment and how these borrowed funds are spent. This lack of transparency on borrowing and debt levels can contribute to debt crises, which will affect spending on social sectors. After a decade of steady progress, the Open Budget Survey 2017 shows a decline in average global budget transparency scores, which has dropped from 45 in 2015, to 43 in 2017, with a score of 61 or higher indicating an adequate level of budget transparency^{xxv}. This reversal of transparency gains is particularly discouraging given that around 75 per cent of countries assessed do not publish sufficient budget information to begin with.

Finally, the **participation gap** remains an ongoing challenge for all constituents in many contexts globally, but especially children. Children are commonly excluded from full participation in political processes due to their social and political status as minors in a way that adults are not. Children thus remain invisible in the debates and decisions on allocation of public resources. Public budgets, both technical as well as political in nature, are 'the most solid expression' of a government's priorities and intentions, as set out in policies and programmes. It is therefore imperative that they include consideration of children's views and voices as meaningfully as possible. As the General Comment no. 19 notes, '...[States] should take all children's rights into consideration throughout all stages of their budget processes and administrative systems at the national and subnational levels.'

B. DESCRIPTION OF THE APPROACH

For nearly 20 years, Save the Children and others have worked to improve public budgeting and spending on specific areas that directly benefit children in national and sub-national budgets, particularly on social protection, health and nutrition, education and child protection, including uplifting children's voices in budgeting processes^{xxvi}. This Common Approach on Public Investment in Children aims to draw together best practices into a coherent and robust programme

that can be implemented by Country Offices as well as Member Offices in relation to domestic and other public investment in children efforts. Putting SC's full [theory of change](#) into action, partnerships, child participation, analysis and advocacy lie at the heart of this CA. SC's role is primarily to facilitate, catalyse, advocate and bring together organisations and actors that put children front and centre of the public budgeting agenda.

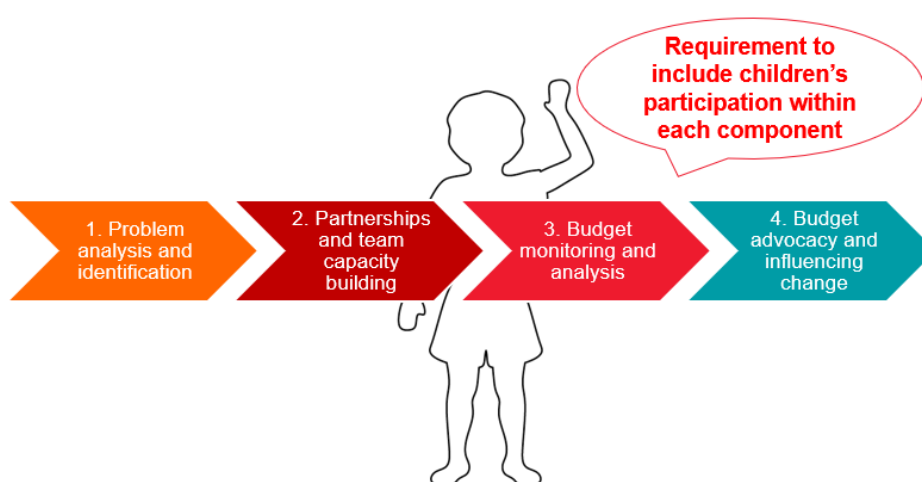
This CA aims to influence public budgets to drive the implementation of policies and legislation for better health and nutrition, education, child protection, social protection, and uplifting children's voices in budgeting. It aims to do so through the following four components:

1. **Identify a problem facing children, and the corresponding public budgeting dimension**
2. **Establish a team through partnerships and build their capacities in public budgeting and child rights**
3. **Analyse and track allocation and spending that affects children's rights in public budgets**
4. **Influence budget and other decision-makers to make changes that benefit children**

Although these components can be taken in any order, because the evidence shows that effective public budgeting work involves being opportunistic and context-specific, we recommend following the order above as best practice to achieve optimum results and impact for children.

This CA has a **requirement to include children's participation within each component**, especially the most marginalised including children with disabilities. Children's participation and empowerment are goals in themselves in this CA, but linking them with the broader aim of improving budget allocation and spending, and improving participation, transparency and accountability in the budget making process at national and sub-national levels, is also important for making child participation in public investment decision-making more than a token principle. Children from vulnerable groups such as children with disabilities, from ethnic minorities and indigenous groups should be provided with additional support to participate as needed.

Figure 1: The Public Investment in Children Common Approach



C. TARGET GROUP

This PIIC CA is designed to increase and improve the fiscal space and public allocation and spending on **all children**. Within this, however, and in line with CSPs, the primary target group should be **the most deprived and marginalized**. The goal is that, by 2030, SC will have honed its ability to reach the most deprived and marginalized through PIIC work

and enhanced its capability to catalyse investment in those children affected by emergencies and crisis. This corresponds with the [pledge to Leave No One Behind](#) that is enshrined in the 2030 Agenda for SDGs and is a clear commitment to ensuring that those who have been left behind can catch up. Thus, this CA recommends conducting a situational analysis to help identify children that are particularly [deprived and marginalized](#) due to intersectional characteristics, such as poverty, gender inequality, schooling status, health status, exposure to conflict or disasters, and/or living with a disability. This can be done by consulting Save the Children's [GRID database](#) as a starting point. Note however that it usually requires advanced PIIC skills to identify and track very specific categories of children in public budget documents and budget data. New PIIC CA teams who are still developing their own capacity may start by tracking public spending in relation to children in general. The more the team develops its competence, the better placed it will be to target increasingly specific groups.

D. FIDELITY AND QUALITY OF IMPLEMENTATION

Whilst the implementation of the components and related interventions will vary across contexts, for a public investment in children programme to be considered to be implementing this Common Approach and to maximise the best chance of results at scale and impact for children, it should be implementing all four key components, drawing on the activities listed below as relevant to the component and the context.

The activities below are sorted by components, but that does not necessarily reflect a chronological order; for example, identifying the linkage between the child rights' problem and public budget in component 1 can be implemented jointly with the team established in component 2, similarly, raising awareness on child participation could be a tool to increase participation of children in budget advocacy in component 4, but also an activity with team members to increase their capacities in component 2. It is important to adapt the programme to the context, opportunities and challenges. It is also important to keep in mind that although the PIIC CA should be implemented by a team, not all members of the team would implement all the activities. Rather, the various activities should be implemented by the team member(s) best placed to implement the specific activity.

Below is a **non-exhaustive** list of activities which are applicable in national as well as sub-national programming contexts. Children should be involved in the activities listed below as partners, with proper child-friendly training to understand these processes and their benefit, and proper training for staff on child safeguarding.

1. IDENTIFY THE PROBLEM AFFECTING CHILDREN, AND THE CORRESPONDING PUBLIC BUDGETING DIMENSION

This is a two-fold step involving firstly, a specific and discernible child rights' problem that children are facing, and secondly, a related obstacle/solution in public budgeting. This is the element that contributes to the gap in delivery (problem), or which could help in addressing the problem (solution). A good starting point could be to see if there is a specific budget line to address the specific problem. There should be an identifiable logical link between the child rights' problem and a potential or probable corresponding public budgeting problem / solution (ie, the result that we are looking for the government to deliver for children). **The problems identified in this component will drive the other components of this CA.**

Identify a problem

Using the [Country Strategic Plans \(CSPs\) 19-21](#) as a starting point, situated within the wider organizational context of the [Centenary Commitments](#) and Breakthroughs, as well as the government's strategic plans, identify a problem that the children face and consider how it affects the most marginalized children. This should be a strategic exercise conducted at CO level, with staff from across the themes involved. It should also include consultations with external

stakeholders, including children, which would assist with the identification of the problem and/or serve as validation to the SC analysis. The [guidance on external consultations for the CRSA](#) could help in this step. It is also important to consider how the identified problem, and the corresponding public budgeting dimension, affects the most marginalised children. For example, over a third of CSPs have mentioned children with disabilities as a focus population, which is the largest focus population globally. The identified problem will influence the methodologies and scope of other activities within the PliC CA.

An example of a problem could be that there is a high rate of child mortality due to pneumonia, which underpins a strategic goal in Health and Nutrition, and this therefore becomes the focus of the PliC CA work in that country. In this way, the PliC CA supports the Strategic Goals as set out in the CSPs of Country Offices and complements direct programming by SC or its partners. This moves the CO towards a rights-based approach, by linking our programming to advocacy for governments to fulfil their rights as duty bearers, and to push governments to contribute to realization of the Breakthroughs ('scale').

Conduct a feasibility analysis

A thorough risk assessment and/or feasibility analysis is an important prerequisite to planning and effective programming using the PliC CA and essential for ensuring it includes a strong focus on the most deprived and marginalized children and communities. This involves planning, gathering information, and analyzing information to better understand the risks, opportunities, and strategic objectives. There are many tools that can support this, including the [SPEL tool](#) and the [CRG analysis tool](#). Where possible, all data should be disaggregated by sex and by other relevant variables such as religion, race, disability, ethnicity and socio-economic status.

Conduct a political economy analysis

A thorough political economy analysis is critical to better understand the power dynamics, drivers and inhibitors to catalyzing change for children through public budgets. This will also help link the child rights and public budgeting problems identified to a clear advocacy plan and strategy (recommended in component four). The [Fair Finance for Children Toolkit](#) provides a range of tools, including how to conduct an equity analysis, in order to better understand the systematic and structural constraints as well as opportunities for increasing and improving the quality of public investments in children. Where possible, all data should be disaggregated by sex and by other relevant variables such as religion, race, disability, ethnicity and socio-economic status. UNICEF has also recently carried out political economy [analyses](#) in 16 countries which can be referred to – so no need to duplicate.

Identify and analyse the linkages between the child rights' problem identified, and the public budgeting issue

The scope and methodology of such an exercise clearly depends on the problem affecting children, and corresponding public budgeting dimension, which are identified as part of the PliC CA. Most of Save the Children's public investment in children work has focused on planned allocations; this may also be a strategic choice for an entry point for PliC work as planned amounts/budget allocations show the government's intentions (for which it is accountable), and they are most often publicly available, which is not often the case with actual amounts/disbursements. The study could begin by, for example, going through budget documents to try to find out if there are planned or actual amounts dedicated to the implementation of a specific policy or strategy related to the child rights' problem. Another example is that it is often useful to consider how plans and actual figures for a given sector, ministry or programme have changed over time. This [Guide](#) to conducting a survey on budget transparency and human rights shows how to design and conduct survey-based research on budget transparency in a chosen sector, or in relation to a specific human right.

For example, in relation to the above-mentioned example, pneumonia, the problem could be that there is no relevant strategy or policy in place to address pneumonia, leading to poor coordination of the budget line across several sectors/departments in different ministries. Alternatively, if there is such a policy or strategy, it could be under-funded, mismanaged, or funds allocated are not being effectively and efficiently spent, or not spent at all. It could also be that the overall health budget in that context is in decline, and more investment is needed to address the problem of child

mortality due to pneumonia. Additionally, advocating for progressive, equitable taxation could be the public funding solution needed to address this problem facing children.

2. ESTABLISH A TEAM THROUGH PARTNERSHIPS AND BUILD THEIR CAPACITIES IN PUBLIC BUDGETING AND CHILD RIGHTS

The aim of the team, whose size will depend on the country context, should be to conduct holistic analysis and joint advocacy and programming on PIIC. There should be a good mix of technical expertise on child rights as well as public budgeting, research and advocacy specialists – but these should not all be from within SC. It is important to note that different team members can take the lead on different activities depending on expertise – there is no need for SC to lead on all (or any).

Identify and engage external partners to build the PIIC CA team

A stakeholder analysis should be conducted early on, to identify potential partners, as well as targets and influencers. There are many tools that could help here, including these SC Strategic Partnership Mapping [tools](#) and this Partnership Scoping [Manual](#). As much as possible, efforts should be made to achieve a good mix of technical expertise on child rights, public budgeting, research, and advocacy. Depending on the context, and the extent of public budgeting work already being done, the team should include – but by no means be confined to – SC staff, staff from NGO partners, children, child-led/child rights organisations, disabled persons’ organisations and those with a mandate to work on rights, civil society strengthening and public financial management, who can help to mobilize communities and lead budget analysis and monitoring, political economists, social scientists and other academics who can help shape and oversee evidence generation, journalists and ‘champions’ who can raise the profile of public budgeting work and uplift children’s voices, and representatives from the business community who can speak authoritatively on revenue generation.¹ As best practice, a Memorandum of Understanding and/or a Terms of Reference should clearly delineate the roles and responsibilities of all members of the team, including Save the Children, and include a clear work plan with time-bound deliverables linked to the PIIC CA advocacy strategy.

Strengthen the team’s capacities in child rights and public budgeting

Upon establishment of the team, do a quick mapping of the team’s capacities in fields necessary for the PIIC CA and include in the work plan activities to build up the capacities where all or some of the members have gaps. In developing the child rights literacy of the team, capacity building efforts should focus on developing a strong understanding of the child rights situation in the country, combining with information and knowledge of relevant laws and policies. Children should be an integral part of the PIIC CA team; child-friendly and accessible training materials should be used to help children understand their rights, public budgets, budget analysis and advocacy. There should be a consistent understanding amongst the team of rights-based approaches, and knowledge of relevant domestic and international norms and laws relevant to children and child rights in the country context, including children from marginalised groups, and the specific problem identified in component one.

In developing the public budgeting literacy of the team, capacity building efforts should focus on building technical knowledge of public budgeting in order for team members to better understand, analyse and influence optimum budgeting to meet children’s needs and rights. The team needs to be extremely familiar with the decision-making process that is relevant for the identified problem and with the budget timetable (what budget documents are produced when, and key dates in the financial year, budget speech, finance bill signed into law etc.). The team should also acquire all publicly available budget documents, for example, budget proposal, approved budget, audit reports

¹ While government decision-makers should certainly be considered throughout the PIIC CA, note it is often impossible or only marginally possible for them to be involved as team members in this component. Consider engaging them more strategically through component four.

etc. as well as government materials, such as strategic papers, economic surveys etc., in order to identify the bottleneck/s. Capacity building should be continuous. The team should also invest in developing a better understanding of the governance framework, including the levels of decentralization of public institutions. In most cases, this capacity building can be done by members themselves, with all learning from each other.

3. ANALYSE AND TRACK BUDGET ALLOCATION AND SPENDING THAT AFFECTS CHILDREN'S RIGHTS IN PUBLIC BUDGETS

The PliC CA team must be able to analyse public budgets, with a proper understanding of budgetary processes, allocation and outcomes, and be able to use this information to engage in budget advocacy work. This analysis is critical to assessing how far commitments made to children policy and programmes, and to prioritising the furthest behind, are being translated into financial commitments.

This step relies on the availability of reliable and relevant budget and spending data² and, to the extent possible, financial reporting based on published accounts and regular audit reports, that are made available for public access in a timely and user-friendly way. Without it, SC and partners and staff cannot meaningfully contribute to budget related discussions and decisions, nor hold their governments to account for using public funds efficiently and effectively. Freedom of information laws which allow access to records are useful in this regard, and if none exist, advocating for public access to timely and adequate budget data becomes an essential feature of PliC work in many contexts. Capacity building of relevant public authorities and decision-makers to collect and provide budget data may be another part of the strategy. Yet, even where budget information on these outcomes exists, a real challenge is that budget allocations are rarely disaggregated. This makes it difficult to understand which budget lines directly or indirectly impact children, and how.

Analyse budget allocations to and expenditures on child rights, ensuring an equity dimension

A good starting point would be to identify and develop child rights indicators such as assessing allocation towards primary education or free vaccination, or social work support in response to abuse and neglect as a proportion of the total national income (measured in terms of gross domestic product (GDP)). In cases where states also allocate budget for ODA, the team could also analyse this part of the budget, especially in terms of how it will affect lives of children abroad. The [Budget for Children toolkit](#) provides steps for analysing budget allocations and monitoring government commitments to child rights. An important step is also to consider the equity dimension within the budget allocation and spending. This would include looking at how the identified problem affects children in different regions and different groups. For example, the analysis might show that children in rural districts have lower education outcomes than those in urban areas, i.e. that rural children are the ones being left behind, and as such more funding would be needed for education in rural areas compared to urban. Save the Children's [Group-based Inequality Database \(GRID\)](#) can be a useful tool for this, as it indicates where inequality is highest within countries – in terms of regions, groups and development outcomes.

Identify and analyse any differences between the budget proposal and the enacted or supplementary budgets

During the budget year, unexpected events have an impact on the plans contained in the budget. Changes may be made to the budget proposal by Parliament before it is enacted, for example, due to a measles epidemic. After it is enacted, events such as a drought or increased migration during the budget year may require the budget to be changed through supplementary budgets or ongoing budget revisions. In this case, it may be relevant to the PliC CA in a context to conduct a study which identifies and analyses the difference between what was originally budgeted and the new budget figures. Depending on the objectives of the PliC work, the following could form the focus on one or more of

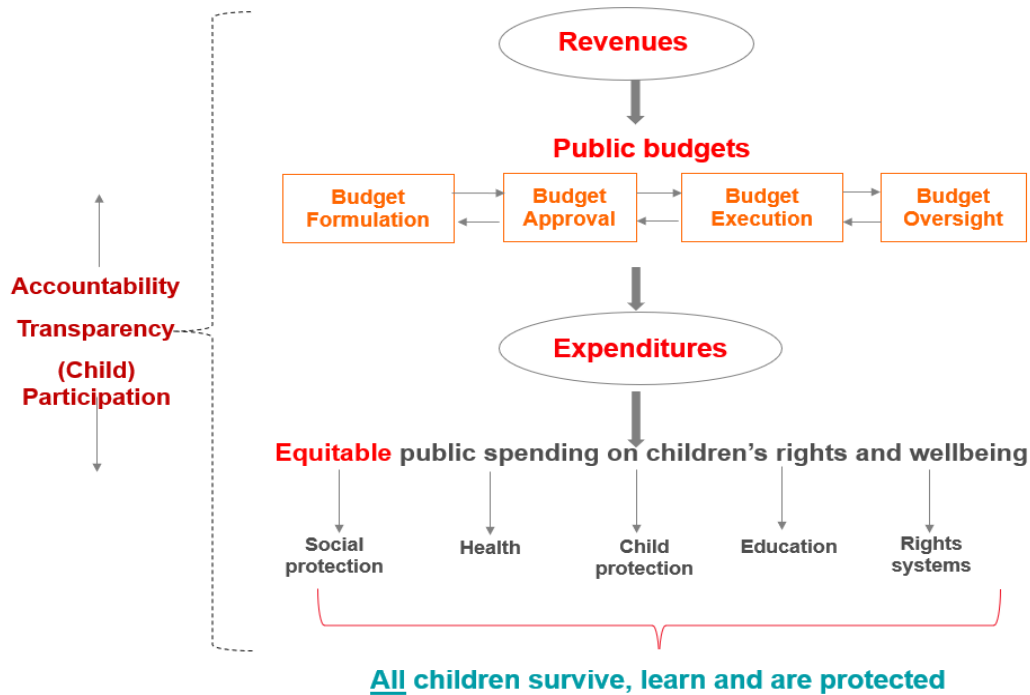
² This component relies on the assumption that adequate information is available to the extent needed to effectively engage in this CA.

these parts of the budget: the planned allocations, planned revenues, actual revenues, actual expenditures, macroeconomic estimates, or macroeconomic predictions.

Analyse in-year reports and track actual revenue and expenditure

When governments make budget allocations to programs and services of importance to children, this shows their intentions to advance children’s rights. However, it is only when these are actually spent (‘expenditures’) that they can make a difference in the lives of children. Budget allocations on their own do not bring about advances in child rights – expenditures, that is, it is what happens in reality, what has actually been spent, that matters most. Depending on the extent to which it is relevant to the problem affecting children, and corresponding public budget dimension, it may be useful and necessary to analyse the budget allocations versus expenditure figures and compare them to understand any gaps. This may include a focus on: planned allocations, planned revenues, actual revenues, actual expenditures. Discrepancies between the planned and actual expenditures may warrant further investigation, particularly if it is closely linked to the public budgeting issue that is the focus of the PliC CA. What are the explanations for the difference in figures? These resources help to investigate this question further: from the International Budget Partnership, [Expenditure Tracking](#), and from the Local Government Working Group of the Policy Forum/Tanzania, [Follow the Money: A Resource Book for Trainers on Public Expenditure Tracking in Tanzania](#).

Figure 2: A Framework for the PliC CA



4. STRATEGIC ADVOCACY WITH PUBLIC DECISION-MAKERS TO AFFECT CHANGES THAT BENEFIT CHILDREN

Building on the components one to three, the team should, together with children, develop a targeted advocacy strategy. For it to be successful, PliC CA team much have a very good understanding of the decision-making process. The more that is known about this process, the more power the team will have – by knowing, for example, the right time to present the most relevant evidence. This also includes understanding the formal, informal and alternative processes of decision-making that govern this area of public budgeting work – what these are in a given context should be part of the abovementioned political economy analysis. This further includes knowledge about inequality levels and measures that should be taken for equitable budgeting and financial policy that prioritises the most deprived and

marginalised children. This CA recommends pursuing the ‘formal’ channels where possible as this makes the change official, ‘on the record’ and more likely to set a precedent for future public budgeting advocacy work.

Research and evidence are a must-have for any advocacy strategy, and some of the activities below can be used to generate some of this evidence. Children can be involved in generating data about the problems that they face through child-friendly and accessible consultations and child rights situation analyses. Research can also be commissioned in line with the CSP, or programmatic evidence from direct programming. Studies can also show why it is important to take children’s voices into account directly in the public budgeting process.

Identify and mobilize advocacy targets to support the PIIC CA objectives

Building on the work done to identify strategic partners, identify stakeholders to support the PIIC CA objectives. These are advocacy targets outside of the PIIC CA team, such as policy-makers, legislators, and planning and budget division officials. Businesses also contribute heavily towards government revenues through taxation, so it is crucial to engage them, both as partners in trying to influence change but also as advocacy targets in delivering that change. Building alliances with key individuals or organisations outside of the PIIC CA team who wield influence in the public budgeting sphere, or who have links to other influential actors, can greatly assist in progressing the public budgeting work. However, the willingness, capacity and power of these stakeholders to make change happen can vary greatly. The spaces available for participation in the budget process for those involved in PIIC work also vary.

Develop an advocacy strategy to catalyse the change in the public budgeting component linked to the child rights’ problem

The PIIC CA, fundamentally, is about systems strengthening through policy advocacy. As such, a strong, well thought-out and targeted advocacy strategy is a must. It is also important to connect to larger budget advocacy initiatives (if any exists) and ensure that children’s voices are heard in these (more mainstream) participatory budgeting efforts. If relevant, the advocacy strategy should also contain asks for increased budget transparency, including transparency about debt levels and sustainability, borrowing conditions and spending of the borrowed money. In some countries, it might be relevant for the advocacy strategy to also include asks about increased ODA, more equitable ODA, and/or ODA that is specifically used for children’s rights and possibly also for supporting domestic resource mobilization in the recipient country. It is important to also consider the international commitments to fair financing and public investment in children that the state has made (see Box 2). For example, the SDGs require States to strengthen domestic resource mobilization (SDG 17.1) and to fully implement official development assistance commitments (SDG 17.2). The UNCRC has provided detailed guidelines to states on how to invest in children through its General Comment no. 19 which sets out how to ensure a focus on children in the four stages of the budget process. It is important to integrate these commitments and guidelines in advocacy for more and better public investment in children, so as to strengthen advocacy messages and remind states of their commitments.

There are many SC resources that can help with developing an advocacy strategy, including [this](#) Introduction to Advocacy – Training Guide, and this Advocacy and Campaigns e-learning [course](#). The International Budget Partnership also provides a range of resource materials related to advocating public budget decision makers, including [Crafting a Budget Advocacy Strategy](#), [Handbook for Budget Analysis and Tracking in Advocacy Projects](#), and [Your Budget Advocacy Strategy](#).

Generate user-friendly (especially child-friendly) information about the budget and budget process with a child rights lens

Despite some exceptions such as this [Budget at a Glance](#) from New Zealand or this [Countryman’s Guide](#) to the 2018 Approved Federal Government of Nigeria Budget, there is a dearth of budget information in user-friendly and accessible formats, for example online or in popular versions of budget documents. Developing a working understanding of how the budget process works in a given context is a crucial step for the PIIC CA team. Towards this aim, SC could work with other civil society actors to generate user-friendly and accessible budget information, with a child rights perspective. Developing a popular/child-friendly version of the budget cycle, for example, leaflets or

booklets, such as this [example](#) from UNICEF Zimbabwe, with infographics, cartoons, graphs and illustrations are some ‘traditional’ methods, however, in this digital era, the team may also consider creating podcasts and YouTube videos. It is also important to consider the most appropriate language and/or dialect in which to publish popular budget resources. Another way to contribute to public budget information becoming more accessible is to promote and advocate for laws on public access to budget information. Material should be accessible both in language and format to children with disabilities or children from indigenous groups or ethnic minorities. This would tackle one of the key obstacles facing children and civil society organisations in public budget advocacy, which is that child rights advocates and budget decision-makers tend to speak different “languages”. It is important that the “facts” about the child rights’ problem that is the focus of the PliC CA, “speak” the language of public budgeting decision-makers, community leaders, and others with influence.

Calculate the benefits and costs of a law (policy, plan, strategy or regulation) that could address the problem affecting children

Budget decision-makers need to know how much it will cost to implement the solution to the child rights’ problem identified. Costing is a method that most often involves the use of scenarios, and which also includes proposals for raising revenue, that is, how additional funds will be raised, or where in the existing budget, the government is able to secure additional funds. Different scenarios are considered and compared, each reflecting different cost options and other variables such as scale of roll-out, quality and pace. This [example](#) tries to estimate the cost to the Government of Lesotho for implementing different services in its Children’s Protection and Welfare Act, and use these models as tools to assist in the development of plans and budgets for the implementation of that Act. In Finland, the cost of prevention in relation to social welfare interventions was calculated, based on four scenarios. One of these involved a family with four children that was in contact with social services due to violence in the home. The costs of different public social welfare interventions were compared and varied from Euro 9,400 to 233,000 – prevention costing least in the long run^{xxvii}. Note however that for scenarios to be realistic and useful to inform decision-making, they need to be developed by people with the necessary expertise. The same kind of exercise can be undertaken to try and estimate the benefits of implementing a law versus not implementing it.

Raise awareness and capacities of child rights and especially the value and necessity of children’s participation

Whether at national or subnational levels, in development or humanitarian contexts, public decision-makers fall well short of their commitments in the UNCRC to respect the views of the child, as required by Article 12. Raising awareness and strengthening capacities of this and other child rights principles amongst families, schools, communities and institutions would serve to expand the civic space available for both children and citizens to participate in decision-making process and express their views, as well as foster a more enabling environment and policy arena in which public budgeting changes that benefit children could come about. There are many SC resources that can help with this, such as this guide on [Children's participation in the analysis, planning and design of programmes](#), that can be useful in building capacities of staff and partners, as well as this facilitators manual from Zimbabwe on [Child Friendly National Budgeting Initiative, Facilitators Manual](#).

Engage with the legislature(s) and/or legislative committees in the debate on the budget proposal before enactment

National and sub-national legislatures make a country’s laws and are expected to hold their corresponding governments to account for the implementation of those laws. In most countries, the national legislature has the power to approve the national budget. This is usually done through parliamentary committees where specific laws are monitored, overseen and debated. Some countries’ legislatures also have a budget office where members of the legislature can turn for advice and analysis of budget information. As part of the PliC CA advocacy strategy, establishing and/or strengthening relationships with parliamentarians, parliamentary committees, budget offices, and groups can offer valuable formal ‘on the record’ opportunities to advance public budgeting that benefits children. Members of civil society, including children, may also be able to make formal submissions to specific legislative committees on

issues pertaining to the public budgeting issue that would benefit children as identified in the PliC CA. The aim should be to have a group of parliamentarians across political parties who put children at the top of the national development agenda and advocates amongst their peers for resources for children.

Engage with the government, Auditor General’s Department/ Supreme Audit Institutions or legislatures regarding audits and evaluations

Oversight departments, usually called the Auditor General’s Department or Supreme Audit Institution, should be independent from the government and be able to conduct financial audits, as well as effectiveness and efficiency audits, on specific topics or in relation to specific parts of the budget. Legislators may also have an office to support them with budget analyses and evaluations of different kinds. Certain parts of the government may also have internal capacity to conduct evaluations. It may be possible for the PliC CA team and other child rights advocates to suggest or influence others’ suggestions on what to include in such audits and evaluations, such as [this](#) report, which publicizes trends in audit reports in Tanzania. The PliC CA work may also involve supporting governments and building public budgeting officials’ capacity to collect disaggregated data on children.

E. QUALITY BENCHMARKS

Below is a **non-exhaustive** list of quality benchmarks to guide implementation. Consultations with children in line with the [Basic Requirements for Child Participation](#) and [child safeguarding procedures](#) should be included throughout where appropriate.

Activity	Quality Benchmarks
Identify a child rights’ problem that the PliC CA will tackle	<ul style="list-style-type: none"> • Consultations with external stakeholders assisted in the identification of the problem, and/or validation of SC analysis
Conduct a risk assessment, and feasibility or political economy analysis	<ul style="list-style-type: none"> • Methodology for risk assessment prepared and agreed • Methodology and tools for political economy or feasibility analysis prepared and agreed • Terms of Reference developed (and advertised, if external consultant)
Identify and analyse the linkages between the child rights’ problem identified, and the public budgeting issue	<ul style="list-style-type: none"> • Scope and methodology of analysis prepared and agreed, together with partners/children • Terms of Reference developed (and advertised, if external consultant) • Secondary literature review conducted
Identify and engage with external partners (including children) to build the PliC CA team	<ul style="list-style-type: none"> • Strategy for children’s participation developed • Partner mapping and stakeholder analysis completed • Criteria for partners and partner selection completed • Memorandum of Understanding/ToR with selected partners developed and signed • Child friendly ToRs developed • Mapping of necessary capacities within the PliC CA team • Partner child safeguarding, child participation and gender mainstreaming training conducted • Partner orientation on public investment in children and child rights conducted
Analyse budget allocations to and expenditures on child rights and identify and analyse any differences between the proposed and enacted budgets	<ul style="list-style-type: none"> • Budget documents - both proposed and enacted - accessed • Methodology for comparative analysis prepared and agreed
Analyse in year reports and track actual revenue and expenditure	<ul style="list-style-type: none"> • Methodology for analysing in-year report prepared • Training modules prepared for analysis of budget expenditures • Training provided to civil society organisations, including child-led organizations, for analyzing expenditures

Activity	Quality Benchmarks
Identify and mobilize advocacy targets	<ul style="list-style-type: none"> • Power mapping and stakeholder analysis completed
Develop an advocacy strategy to catalyse the change in the public budgeting component linked to the child rights' problem	<ul style="list-style-type: none"> • Workshop to design advocacy strategy, including advocacy staff where available • Consultations held with key organisations with experience on advocacy, such as International Budget Partnership • Draft advocacy strategy circulated with Advocacy team • Develop advocacy plan with children
Generate user-friendly and accessible information about the budget and budget process with a child rights lens	<ul style="list-style-type: none"> • Review of existing user-friendly information on budgets • Review of existing child-friendly information on budgets • Develop and agree scope of work • Develop draft of new child-friendly materials • Pilot information sharing child-friendly versions with children
Calculate the benefits and costs of a law (policy, plan, strategy or regulation) that could address the problem affecting children	<ul style="list-style-type: none"> • Specific problems affecting children are identified and known • Expert on comparative costing scenario identified • Terms of Reference developed and agreed • Comparative costing scenario reports prepared and published
Raise awareness of child rights and especially the value and necessity of children's participation	<ul style="list-style-type: none"> • Strategy for raising awareness on child rights together with children • User friendly and accessible awareness raising materials for children, family, schools, communities and institutions developed • Tools developed for assessing awareness levels with different stakeholders
Engage with the legislature and/or legislative committees in the debate on the budget proposal before enactment	<ul style="list-style-type: none"> • Steps and process for engagement with legislature developed • Modalities for engagement identified (consultations, meetings, workshops, briefings) • Identification of key national/subnational legislature members to engage with across political parties
Engage with the government, Auditor General's Department or legislatures regarding audits and evaluations	<ul style="list-style-type: none"> • Influencers and targets for facilitating/engaging with Auditor General's Department identified and understood • Opportunities for engagement mapped • Modalities for engagement identified (consultations, meetings, workshops, briefings)

F. EVIDENCE OF EFFECTIVENESS

As detailed below, there is sufficient global evidence from the last 20 years from work by SC and others to indicate that the PliC CA leads to increases in the proportion of public resources that is allocated and spent for children. Evidence supporting the PliC CA comes from both within and outside of Save the Children and from across high, middle, and low-income countries. Evidence from humanitarian settings is more limited, but does support adapted implementation of the CA. As most of Save the Children's PliC work to date has focused on planned allocations, this is also where the bulk of the evidence lies. There are many examples which illustrate the application of an equity lens; a focus on achieving an outcome that is beneficial for a marginalized group. There is considerable evidence that children's participation in public decision-making processes fosters an enabling environment, greater sensitization among public decision-makers leading to their endorsement of child participation, and thus contribute towards the realization of children's right to participate and respect for their views. The examples below provide an illustrative (not exhaustive) **sample of relatively recent, published/documentated** evidence to indicate a high level of confidence in this CA.

Equity lens

Save the Children in [Uganda](#)^{xxviii}, in partnership with the Uganda Debt Network, worked with the Ugandan Ministry of Gender, Labour and Social Development to create a checklist for child-responsive local and national budgeting, which is now a benchmark in this area across Uganda. This also led to an increase in the grant for expenditure for providing sanitary pads in schools, with the budget allocation ring-fenced for this purpose. Save the Children in [Albania](#)^{xxix} supported children at the municipal level with public investment in children literacy and training and they successfully requested the municipal council to build a ramp at the school entrance to provide access for children living with disabilities. Other results included providing public budgeting training to parents of children living with disabilities, so that they could be better informed and advocate in the local government budgeting processes.

National level results

In [Cambodia](#), budget research by SC and partners revealed that spending was calculated based on numbers of children across the country, rather than by gender, needs and geographical areas. Based on this evidence, SC developed a policy brief focusing on the education budget, which informed dialogue with the government. SC also facilitated dialogue between children and parliamentarians. These efforts resulted in an increase in the education budget by 2.4% (from 610 million USD in 2017 to 848 million USD) and greater transparency as more budget documents became publicly available. In [Bangladesh](#) over the period 2016 and 2017, there has been an 18% increase in the health budget and 39% of this budget is earmarked for children. For the same period in Bangladesh, there has been a 41% increase for health-related safety net program targeting children. Additionally in [Bangladesh](#), SC successfully advocated with the Ministry of Local Government, Rural Development and Cooperatives to issue two circulars instructing local governments to include child participation in local planning and budgeting processes. In Zimbabwe, members of a decision committee influenced the Minister of Finance to increase the health and nutrition budget from 408 million to 520 million – an increase of 26 per cent. In the Philippines, a new specific budget line was introduced allowing for regular revenue allocation for child protection in the national annual budget for education.

Sub-national level results

There is a particularly high number of examples from the LAC region, the birthplace of [participatory budgeting](#). In [Brazil](#), 30 per cent of the country's mayors participated in the 'Child Friendly Mayor' programme from 2009 to 2013. This had a significant impact on children's lives, including the opening of 1,607 new kindergartens, benefiting 320,000 children. Additionally, Iguatu municipality in Ceara state legally instituted the municipal plan and budget for children proposed by the Child Friendly Mayor Programme, as well as a mechanism for monitoring its implementation. Save the Children in [Nicaragua](#), through working with partners and government, brought about a progressive and sustained increase in municipal investment in children, greater participation of children in and institutionalization of child participation spaces, and a joint reference point on investment in children in the country and the wider LAC region (see the case study below for more details)^{xxx}. In Peru, Save the Children has worked with municipalities of South Lima, making it possible for them to have participatory budgets for children and adolescents. In May 2018, one of these municipalities, Municipality of Pachacamac, approved its participatory budget regulations for 2019, including the participation of children and adolescents. Through this process, 7% of the budget has been allocated for children.

In [Colombia](#), young people from the Quimbaya municipality participated in the planning of the municipal budget, securing funding for the creation of youth clubs and arts groups. In [Guatemala](#), the municipality of San Juan Ermita financed and implemented a Childhood Public Policy, resulting in millions of dollars committed over a 12-year period, to public services such as education, health and protection. Municipal governments in [Honduras](#) have increased their investment in children from 14 per cent between 2006 and 2009 to 23 per cent between 2010 and 2013. Five per cent of that municipal budget was allocated for children's own Children's Municipal Corporation and the implementation of the corporation's action plan. In [Nicaragua](#), the Network of Municipal Governments Friends of Children has become a national benchmark in municipal investment in children and adolescents. Systematic monitoring of municipal investment in children shows that from 2009 to 2011, 18.3 per cent of all funds were devoted directly to children. This figure represents an increase of 2.8 per cent points compared to 2005 to 2008, where the same figure was 15.5 per cent.

Save the Children in Kenya worked with a child rights network to implement public budgeting work in six out of the 47 counties, with results including funds secured for a child participation assembly, increased allocations to nutrition interventions, and increased participation of stakeholders in the counties' budget processes^{xxxii}.

Budget transparency and child participation

In Bangladesh^{xxxii}, longstanding investment in children efforts led to the publication of disaggregated data that shows spending on sectors having a direct impact on children. Moreover, the Ministry of Finance now regularly consults children alongside other key stakeholder groups. In 2017, the Ministry invited children to share their views ahead of the finalisation of the national Budget, after which officials said that they had found the consultation 'useful' and committed to do it every year. In 2018, Save the Children helped mobilise almost 5,000 children from across the country, representing all 64 districts. Child representatives from subsequently attended the consultations at the Ministry and made presentations on recommendations for the budget^{xxxiii}.

Strengthening oversight and accountability

Save the Children brought about the formation of the [South Sudan](#) Parliamentary Lobby Group for Children at the National Legislative Assembly in 2011. The parliamentarians promised to advocate for increased allocations for children, and conduct a parliamentary briefing with children to give them feedback on the budget. Similarly, Save the Children with its partner also supported the formation of the Parliamentary Caucus on Child Rights in [Bangladesh](#) in 2012, and, following a national election, again in 2014. All members of the Bangladesh Parliament approved the caucus unanimously, which was formally launched with approved rules of procedure in line with those of parliament to ensure that it crossed the political divide between political parties. The caucus members facilitated discussion with ministries, Parliamentary Standing Committees, and arranged a pre-budget press conference to discuss the importance of a 'child budget' (showing disaggregated data). In both cases, the parliamentarians received training in child rights, advocacy and public investment in children to better advocate with their peers and in the policy arena. In Zimbabwe, SC supported the first ever Child Rights Parliamentary Forum, which advocated for free health care for children under the age of five.

Civil society coordination and capacity building

Save the Children supported partners in Gambia in their efforts to analyse the budget from a child protection perspective, develop a handbook on child budgeting and raise awareness on General Comment no. 19. The work has led to an increased awareness about the importance and potential use of PliC among Save the Children staff and partners, and the wider community^{xxxiv}. In 2013, SC and partners in [Rwanda](#), drove an investment in children analysis. The team used the findings to engage with the Ministry of Education among other important government stakeholders. The analysis also triggered more studies on education financing, such as district education budgets, and increased interest and support for investment in children amongst key stakeholders. Save the Children also supported the HAQ: Centre for Child Rights in [India](#) to undertake its first ever 'budget for children' analysis. This important first step, now almost two decades ago, led to the Government of India recognising a 'Children's Budget' and including it in its Annual Report, followed by the inclusion of a Separate Budget Statement on Children in the Expenditure Budget, and of a statement on budget allocations for children welfare in the [Budget Circular](#) in 2018.

Tax justice ^{xxxv}

Ahead of and during the G8 summit in 2013, Save the Children was part of a coalition convening meetings with high-level leaders and engaging the media to shine a spotlight on tax evasion and tax avoidance in developing countries. Save the Children also wrote the Chancellor of the UK asking him to host a tax haven summit with the Prime Minister that would focus on the UK's responsibility for good governance. As a result, the Prime Minister invited senior ministers from British tax havens for discussions, and a set of core principles on the exchange of information on tax-related issues was signed: [the G8 Lough Erne Declaration](#). The declaration holds that developing countries should have the information necessary to collect their rightful taxes, and other countries have a duty to help them.

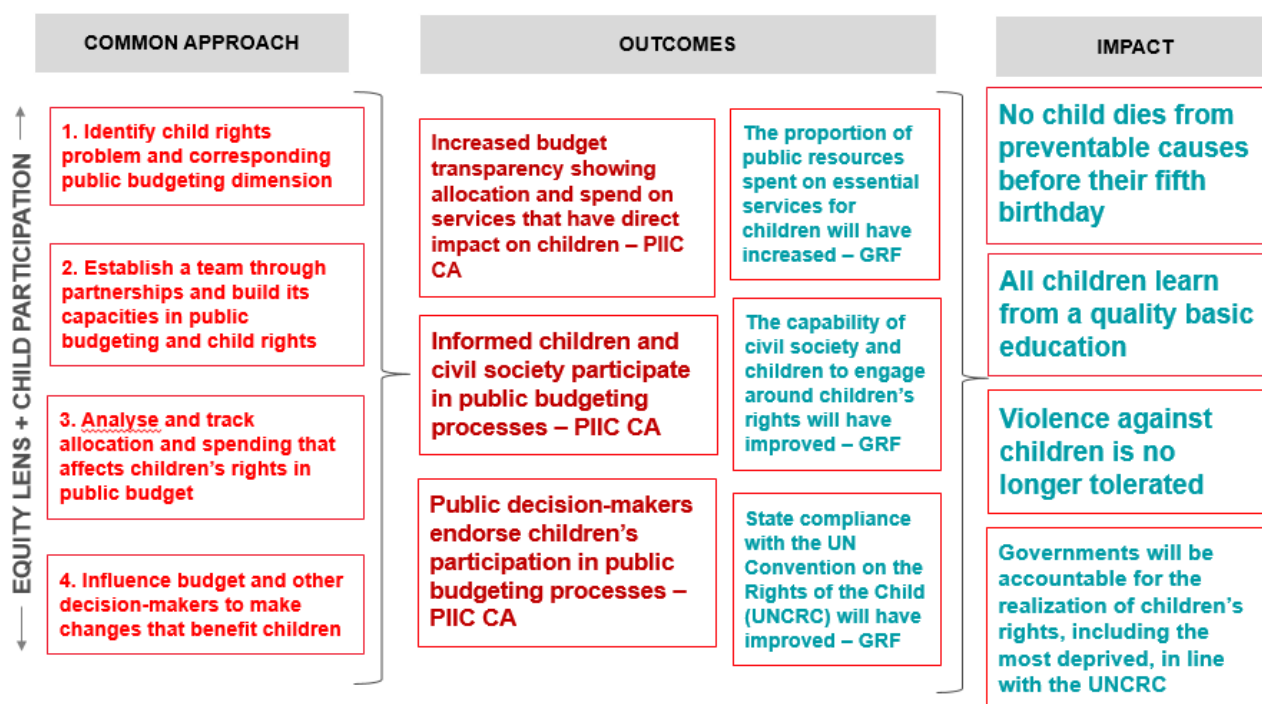
Children’s wellbeing and household population outcomes

A considerable gap in the evidence is whether the Public Investment in Children CA leads to a positive impact on children’s wellbeing outcomes. Whilst this question has not been investigated in a systematic and robust way, the available research indicates that this correlation, which is intuitive, **does** exist in fact. For example, research into the effects of participatory budgeting on municipalities’ expenditures in Brazil from 1990 to 2004 found that those municipalities which favoured allocations that closely matched popular preferences, allocated a greater part of their budgets to health and sanitation. This, in turn, was accompanied by a reduction in infant mortality rates^{xxxvi}. This issue is explored further in the Learning Agenda in Appendix 1.

G. MEASURES OF SUCCESS

The Global Results Framework (GRF) sets the standards by which all SC programming, including the PIIC CA, should be measured in order to determine how our work contributes to the Breakthroughs. As depicted in Figure 3 below, the PIIC CA outcomes are intended to serve as a lower level of outcomes or results, linked to programmatic aspirations that are more short/medium term in nature. These, taken together, should contribute to the achievement of the intermediate CRG outcomes in the GRF.

Figure 3: Pathway of Change: How the PIIC CA contributes to the Breakthroughs



In the table below is a **non-exhaustive** list of indicators for the PIIC CA.

Description	Indicator
Outcome 1: Increased budget transparency showing allocation and spend on services that have direct impact on children	
Output 1.1: Published report highlighting transparency gap in national budget	
Output 1.2: Policy/legislative framework strengthened to increase budget transparency	

Description	Indicator
	Publication by national Government showing disaggregated data and publication on disaggregated spending on sectors having a direct on children
	Publication by sub-national authorities of local budgets
	Open Budget Index Ranking
	Corruption Perception Index (0-100)
	% of increase in allocation in national budget for sectors having a direct impact on children
	% of total national budget allocated to sectors having a direct impact on children
	% of allocation of total national budget together with increase in %, because if the allocation is already small then the successive increment may not make much difference
	% of increase in funds committed to goods and services in sub-national budgets for which children are the primary or secondary user group
	Legislation or other binding government document (circular, regulation etc) that guarantees right to information through which citizens and children can better demand budget data
Outcome 2: Informed children and civil society participate³ in public budgeting processes	
Output 2.1: Establish or support child rights advocacy coalition/network/alliance to analyse, monitor and influence/advocate on public investment in children at national and sub-national levels	
Output 2.2: Establish mechanism or process to facilitate and increase participation by marginalised children or deprived groups (context-specific)	
Output 2.3: Policy/legislative framework strengthened to facilitate children's participation	
	Opportunities to meaningfully participate directly in public consultations and discussion over budget formulation, design and implementation of fiscal policies
	Extent to which children are able to organize, participate and communicate without hindrance
	Number of children (disaggregated by age, sex, disability) involved in public budget consultations at national level
	Number of children (disaggregated by age, sex, disability) involved in public budgeting consultations at sub-national level
	Proportion of public budget consultations at national level that involve children
	Proportion of public budget consultations at sub-national level that involve children
	Proportion of participants involved in the consultations at national level who are children
	Proportion of participants involved in the consultations at sub-national level who are children
	Legislation or other binding government document (circular, regulation etc) that guarantees children's right to participate
Outcome 3: Public decision-makers endorse children's participation in public budgeting processes	
Output 3.1: Establish or support parliamentary caucus/standing committee/working group to advocate on public investment in children	
Output 3.2: Law, regulation, or circular (context-dependent) guaranteeing child participation at different levels of public decision-making	

³ At the time of writing there was no settled child participation indicator in the GRF. Children's participation throughout the CA is critical for its success.

Description	Indicator
Output 3.3: Joint assessments by the PliC CA team, children and public decision-makers on gaps and opportunities for child participation in public budgeting processes	
	Number of national and sub-national public decision-makers with an improved perception on children's participation in public budgeting process
	Number of consultations organised and funded by public funds to consult children in budget formulation processes
	Number of laws passed or circulars issued by national government which embed practice of systematic consultation with children in budget formulation and other decision-making processes

H. GUIDANCE ON ADAPTATION TO DIFFERENT CONTEXTS

This PliC CA is inherently flexible and designed to be adapted to any context in which SC delivers programmes. Specifically, the CA should be adapted to address: (1) the availability of credible, timely and accessible budget information in order to analyse and track spending on children; and (2) the [civic space](#) in which SC, civil society actors, citizens and children can participate in the budget process. Based on this, the specific CA interventions linked to each component should be carefully selected to respond to the unique barriers in the context. Considering that some public budgeting work may entail personal risks, such as when working on corruption, conducting a risk assessment is a must.

In humanitarian contexts, it may be difficult to do PliC work in case of the absence of functioning government or relevant authority with whom to engage and hold to account. However, in these situations, the PliC CA team should target ODA actors such as UN agencies and bilateral donors who have financial management responsibilities in administering ODA. The PliC CA could address accountability for the [Grand Bargain](#) commitments. This should be a key feature of accountability to children, and can facilitate children and civil society actors to monitor how their needs and rights are being met by these actors. In such contexts, this CA could focus on preventing retrogressive measures affecting the budget for child rights issues and/or the restoration of children's rights as soon as possible. In addition, in humanitarian settings, the CA should place special emphasis on: [protecting children in conflict](#), creating and leveraging strong programmatic linkages with child protection, education, food security and livelihoods; ensuring SC's child safeguarding policies are in place; and data collection and learning given the lack of evidence on PliC in humanitarian settings.

I. GUIDANCE ON PARTNERSHIP, ADVOCACY AND PREPARING FOR SCALE

Partnerships: Partnerships with a range of different stakeholders are critical to design and implement the PliC CA. All partners must be assessed and aware of Save the Children expectations on child safeguarding. Below is a **non-exhaustive** list of partners intended to serve as a guide only.

Partner/Stakeholder	Role
Children, adolescents and youth, including from marginalised groups and minorities	Meaningfully engaged in setting the PliC CA agenda, generating evidence and as key advocates and leaders of PliC CA
Parents and caregivers	Support and enable children's participation in PliC CA

Partner/Stakeholder	Role
National government officials and parliamentarians, including ministries of finance, plus education, health and welfare (as relevant to the problem identified); oversight institutions such as the Auditor General's Department / Supreme Audit Institutions /Relevant Parliamentary Committees	Primary stakeholders who influence public budgeting decisions regarding children. Governments should be partners in any implementation, and implementation efforts should always strengthen and enhance government capacity to better serve PIIC work, such as with budget disaggregation, and child rights literacy of budgeting officials
National civil society organizations, especially on public budgeting and fair financing and those representing marginalised groups such as children with disabilities	Partners to provide child rights and public financial management expertise Partners to provide and complement knowledge of specific marginalised groups to ensure inclusion and non-discrimination
Community-based organisations	Partners to implement and monitor programme activities, especially at sub-national and grassroots levels
National academia, universities, research institutions, think tanks	Partners to advance the PIIC evidence base through research, learning, and evaluation
Child- and youth led civil society organisations, especially those representing marginalised groups	Partners for program design, implementation, advocacy, and scale-up. Essential partners for accountability efforts under the PIIC CA
Corporates and business representatives	Partners to provide influence and knowledge on revenue generation through taxation
International NGOs and agencies specialising in child rights, public budgeting, social accountability, local governance systems strengthening, domestic resource mobilization and illicit financial flows	Partners in learning and advancing the PIIC evidence-base, partners for implementation with complementary strengths and skillsets, and partners for multi-thematic programming to advance positive youth development

Advocacy: Advocacy to ensure that public investment reaches all children, especially the most marginalised and deprived, and addresses their needs is a fundamental component of this PIIC CA (and is further described above). As a child rights organization, Save the Children recognizes that it is critical to work with children and civil society organisations through coalitions, networks and alliances in order to advocate effectively and hold governments accountable for the financial commitments that they make to children. SC experience shows that it is also critical to mobilise communities and actors – influencers, targets, and key stakeholders – to leverage change across subnational and national levels through strong feedback loops. Importantly, programmatic evidence garnered through strong programmatic linkages and evidence generated by a robust learning agenda can also be used to influence.

Scale-up: A scale-up and exit strategy should be developed with key stakeholders responsible from the outset. An approach of “beginning with the end in mind” is recommended. This means teams must avoid creating new or parallel mechanisms, and instead work with existing systems and structures, tapping into existing processes and procedures, and linking up with partners, coalitions, networks and alliances that are already familiar with public budgeting to implement the PIIC CA at scale. Moreover, it means critical advocacy with relevant national and/or sub-national authorities to embed a process or initiative within the existing legal and policy framework.

J. GUIDANCE ON CROSS-CUTTING TOPICS

Inclusion: The PliC CA work must maintain an equity focus throughout the implementation to reach marginalised children as a priority. Financing outcomes for the most deprived and marginalised groups is an accelerator to reach goals for all children, and thus should be integrated as a focus in each part of the CA. For instance, children from remote and rural communities are most likely to be left out due to inequitable public budgeting, and also the most likely to have the least access to public budget information, and opportunities to participate in budgeting decision-making processes. Similarly, children living with disabilities are not only often invisible in public budgets, but are rarely seen in discussions between children and public decision-makers. When prioritising these children, development action is both reaching those most behind and also contributing to accelerated and cost-effective outcomes for all children. In order for PliC CA work in country to avoid replicating any exclusion, special attention must be paid when establishing the team – for example, including disabled persons’ organisations – and engaging children from marginalised groups throughout the CA. Special attention must be paid to ensure that they are provided extra information, capacity building and operational support if needed.

Gender equality: It is also crucial that the PliC CA is implemented in a gender-sensitive way, and avoids perpetuating unequal gender norms in countries, especially when it comes to establishing the team and engaging children throughout the CA. In many contexts, women and girls are often unable to participate in community meetings and other activities due to the burden of unpaid care work in the family and are often not informed that the meetings are taking place. Consultations and meetings that form part of PliC CA interventions should be mindful of this, for example, by setting the consultation meeting at a time when women are typically free to ensure maximum participation.

Resilience: The PliC CA aims to foster an enabling environment in which children’s voices can be heard, and advocacy for and with children is considered in public budgeting at all levels. As such, it can strengthen [resilience](#) among children, adolescents, communities and governance frameworks and systems. The CA can be implemented alongside other resilience-building initiatives and approaches as part of the [Disaster Risk Reduction](#) and [Climate Change Adaptation](#) programmes. Improved transparency, participation and accountability and fair (re)(distribution) of public funds and resources helps build trust within communities, and between citizens and government, which can facilitate preparedness, response and recovery in the aftermath of natural disasters. It can also help prevent conflict. Additionally, child and youth participation in DRR and CCA programmes from affected populations regarding the problems that they face, can lead the PliC CA team to identify and try and address the corresponding public budgeting dimension.

Child safeguarding: The child safeguarding risk throughout the PliC CA process, especially of children’s participation in advocacy, should always be assessed. This can be done through a (child safeguarding) risk assessment. It is also important to ensure that children participating in this PliC CA are made aware of their rights and safeguarding policies and procedures, and are active participants in defining and mitigating risks. PliC CA programs must minimise the risks of violence against children by considering the environment, context, and (intended or unintended) impact of the program on children, families, and communities. Further, children’s informed consent and the consent of their parents/caregivers must be secured prior to children, their parents or caregivers taking part in any consultations, meetings, advocacy and campaigning activities. All PliC CA programs staff, partners, members of the team, and community volunteers must be trained in child safeguarding and must comply with SC’s [Child Safeguarding Policy, code of conduct and all relevant procedures](#).

K. PROGRAMMATIC LINKAGES

The PliC CA can be integrated into development and humanitarian response programmes, with clearest programmatic linkages to Health, Education and Protection portfolios, as well as delivered through stand-alone PliC programming. It is recommended to introduce it in the inception / design phase, which also ensures that the full suite of SC programming is applied where children need it the most.

The PliC CA is highly compatible and can be linked to direct programming across sectors, and it should ideally be implemented (either in whole or in part) alongside or integrated with other Common Approaches, especially [Child Rights Reporting](#) and [Child Centred Social Accountability](#) (pipeline) but also with other non-CRG CAs, for example: (1) the [Parenting Without Violence](#) CA, which recommends that advocacy should target governments and donors to increase allocations for child protection systems strengthening, including an increased number of trained social workers at local levels; (2) the [Nourishing the Youngest](#) CA, which recommends advocating for a costed multi-sectoral National Nutrition Strategy, including Infant Young Child Feeding; (3) the [Resourcing Families for Better Nutrition](#) and [Life Skills for Success](#) CA, which both recommend to respectively advocate with governments for increased funding for infants and expectant mothers through Cash Plus for Nutrition approaches, and for governments to commit resources for life skills programs; (4) the Building Brains CA (pipeline), which recommends influencing budget allocation for programs and policies for children 0-3 years; (5) the Safe Schools CA (pipeline), which recommends influencing budget allocations to support children's safety in and around schools. Moreover, using programmatic evidence from these and other CAs to better make the case about the need to invest in child rights work is very important. Where feasible, evidence of 'what works for children' based on SC programming should be used as part of the solution proposed.

When implementing this PliC CA to work on the breakthroughs and/or in other thematic areas, it is important that it be tagged as such (i.e., Public Investment in Children Common Approach, Child Rights Governance, child rights etc.).

L. PROMOTING LEARNING

There is strong programmatic evidence which supports the components of the PliC CA, however, there is also room to learn and improve evidence, particularly in relation to: (1) establishing causal links (i.e., to what extent the changes in public investment in children have resulted from a particular SC programme), and (2) evaluating impact at population level (i.e., what impact the PliC CA work has had on the wellbeing of children or household populations). This is further detailed in Appendix 1.

M. INNOVATION

Save the Children's PliC work has focused primarily on analyzing and making recommendations related to expenditures. A newer area of work would look at improving aid effectiveness and tax collection efforts, with a child rights lens; working with businesses as key stakeholders in revenue generation; investigating the sustainability of revenue sources; raising awareness around illicit financial flows, particularly in countries where oil, gas and mineral extraction can generate vast revenues. Save the Children was one of the founding members of an international coalition to improve the use of revenues from the extractive industries. The '[Publish What You Pay](#)' campaign, which has pressed companies to publish the revenues they pay to governments, would be a good entry point for this kind of innovative PliC work.

N. APPROACH GUIDES AND TOOLS

The main technical guidance for implementation of the PliC CA is included in the Toolkit and Short Practical Guide., which should be read and utilised alongside this CA. There are many other useful guidance documents, tools, and

resources that can also be used to inform the design and delivery of the PliC CA. See the companion Interactive Bibliography for a list of recommended guides and tools.

O. RESOURCES NEEDED

The resources required to implement the PliC CA will be highly context specific; dependent on the components chosen, the existing public budgeting landscape, and programme duration. Other factors also influence resources needed such as whether activities are implemented by Save the Children or by partner organisations, and inclusion and scope of a learning agenda. Below is a **non-exhaustive** list:

- **Technical assistance** to support staff and partners on this PliC CA
- **Program management** and routine quality improvement processes
- **Budget analysis and tracking** done by staff or partners
- **Materials development** in developing/adapting training materials, including translating and printing, and ensuring child friendliness and accessibility
- **Capacity building** for selected staff, partners and children on specific tools related to public budget monitoring, analysis and advocacy
- **Human resources** to provide coordination, monitoring, quality assurance, research and evaluation
- **Learning meetings** to share experiences across countries and internationally
- **Travel and operational costs** of PliC work of Save the Children staff and its partners
- **Documenting, monitoring and learning, drawing lessons learned and evaluating** the PliC work
- **Child safeguarding support** for Save the Children staff, partners and volunteers

P. LIST OF MEMBERS IMPLEMENTING

Approximately 24 Save the Children members are supporting/implementing public investment in children work currently. Note also that the Fair Financing for Children working group is a hub for financing actions across Save the Children. See the companion document 'List of Offices' for a full list of offices and contacts.

Q. COUNTRY OFFICES IMPLEMENTING

As depicted in the map below, approximately 38 Save the Children country offices are implementing public investment in children programming. See the companion document 'List of Offices' for a full list of contacts.

Figure 4: Map of Country Offices implementing the Public Investment in Children CA



R. CASE STUDY: LEARNING TO INVEST, AND INVESTING IN CHILDREN, IN NICARAGUA

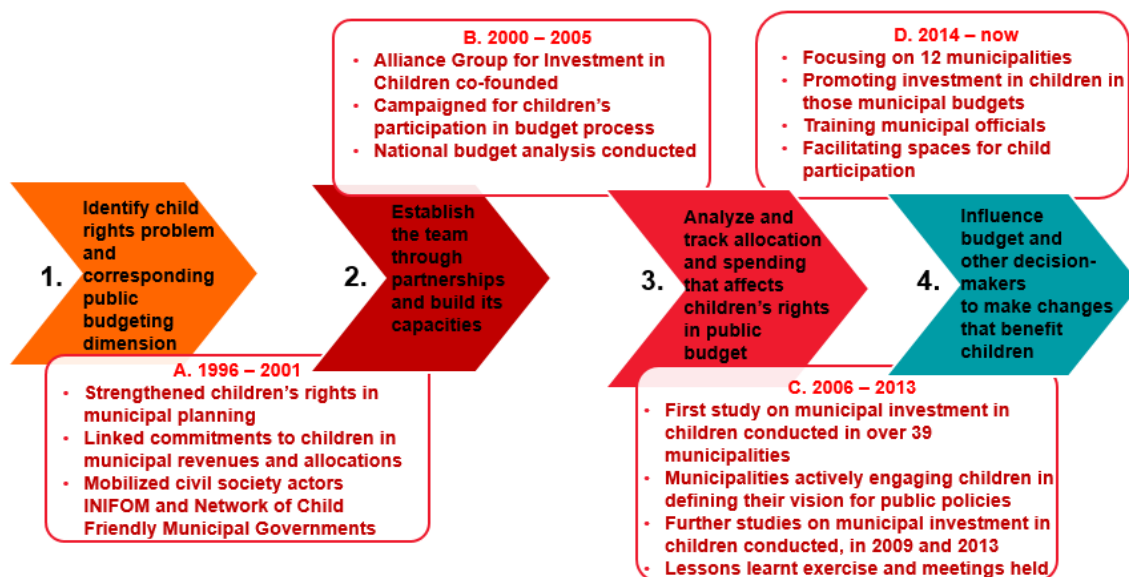
Save the Children, together with a range of different stakeholders within and outside of government in Nicaragua, implemented the Public Investment in Children Common Approach components. A number of factors contributed to Save the Children's strong results in Nicaragua; for example, the ratification of the UN Convention on the Rights of the Child; a burgeoning national child rights movement; municipal decentralisation; election of new municipal authorities; creation of a State institution (INIFOM) responsible for providing technical assistance to municipalities; a range of meetings in Nicaragua and the Central America region; as well as the realisation that there was little financial investments in children's rights. The following text is a summary of the case study which is documented [here](#).

Results

- **A progressive and sustained increase in municipal investment in children.** Three impact studies showed that municipalities that participated in the PliC initiatives progressively increased their budget allocations to the fulfilment of children's rights, from 8.5% of their revenues in 2001-2004 to 15.5% in 2005-2008 and 18.3% in 2009-2012. The allocations were mainly earmarked for the right to education, with smaller amounts for health, nutrition, recreation and culture.
- **Greater participation of children in municipal spaces and institutionalisation of child participation spaces.** In the period 2008-2014, a total of 43 municipal policies explicitly or implicitly established policies that institutionalised the municipal responsibility for investing in children. In many municipalities, participatory methods were developed to include boys and girls from different groups (age, urban/rural, abilities, indigenous) and permanent child participation bodies were established (e.g. in schools, town hall meetings, child councils/governments). Those municipalities with active child participation decided what to invest in, and how much to invest according to the children's needs and interests. Overall, the data reveal a diversity of investment priorities, contributing to the fulfilment of a wide range of rights.
- **The design of conceptual reference points on what investment in children means.** Different interpretations co-existed for a long time about what was meant by "investing", "investment in children" and "quality investment." However, the conceptual reference points established a common understanding that investment in children is a basic condition for municipalities' implementation of child rights and the reference points guide stakeholders in the municipal budgeting processes.
- **The impact on children's lives.** As a result of the promotion of allocations and revenues for children, as well as the training of municipal officers and facilitation of child participation, different projects have been implemented by municipalities, such as public playgrounds for children, parks, musical bands for schools, sports equipment, public and school libraries, improvement of schools, and improvement of water and sanitary utilities in schools.

Methodology

Figure 5: The PliC CA in Nicaragua from 1996 – 2018



- A. In 1996, Save the Children supported INIFOM (a State institution) on strengthening children's rights in municipal planning. Soon after, in 1998, the Code of Childhood and Adolescence was promulgated. This catalysed a commitment from the the Child-Friendly Network of Mayors (the Network), which agreed that municipalities should assign a percentage of their revenues to children, and in 2001 it was decided that it should be at least 1%.
- B. In 2000, Save the Children co-founded 'The Alliance Group for the Investment in Children' to achieve greater and better investment in children. This Group focused on children's participation in the budget process, with a campaign "Before approving the budget, put yourself in my shoes". This included national assessments of investment in children and the development of proposals aimed at the Government of Nicaragua. In 2005, the 1% rule was abandoned, since many mayors had limited themselves to that figure and not seen it as a floor. Many months of discussions then led to an agreement that municipalities should substantially increase their direct investment in children. No ceiling was set. The Network agreed that municipal governments must propose specific objectives, goals, and projects for children, in their municipal development plans, multi-annual investment plans, operational plans, and annual budgets accordingly.
- C. In 2006, Save the Children and the Network conducted the first study on municipal investment in children during 2001-2004 in 39 municipalities. The study was the first of its type in Nicaragua and the Central American region, so in addition to providing a baseline for monitoring municipal investment in the country and identifying the amounts of investment, sources of financing and the rights invested in, its methodological guidelines also helped guide similar studies in other countries in the region. The Network also initiated a process where municipalities defined a vision for children to include in their public policies, through the active participation of children and other stakeholders. A second study was conducted in 2009, and a third in 2013.
- D. From 2014, for political reasons, Save the Children reduced its focus to 12 municipalities and promoted investment in children in those municipal budgets, training of municipal officials, facilitation of child participation spaces, and proposals on investment issues. This was done through meetings, budget and child rights literacy trainings, budget analyses, method development, experience sharing and documentation.

APPENDICES

APPENDIX 1: LEARNING AGENDA

Learning Questions	Rationale	Learning Activities & Timing	Resources
<p>1. What was the impact of the PliC programmes on the public budgeting component targeted (ie, were more resources allocated etc), and to what extent can it be said that the changes in PliC resulted from any particular SC programme?</p>	<p>Save the Children has over two decades of expertise in Public Investment in Children work however systematic evaluations aiming to establish causal relationships between PliC interventions and changes are few. This learning question thus fulfils an important gap in the existing evidence, and can only be answered through programmes. It requires process monitoring and tracing, and involves careful monitoring of PliC programme activities as well as the trajectory of change resulting from these activities.</p>	<p>Situation analysis at the beginning of the SC programme, and an impact evaluation study consisting of situation analysis, case studies and stakeholders' interviews to assess the relationship of SC programming with PliC results.</p> <p>Systemic process documentation, case study analysis and causal analysis can be undertaken to show impact of PliC programmes on public budgeting component targeting by the CA. Further, identification and acquisition of all state budget documents and other key documents such as the budget proposal, approved budget, as well as government materials including annual reports, audit reports, strategic papers, economic surveys etc.</p> <p>Timing: baseline and end-line, systematic process documentation.</p>	<p>R&E and Programme team will be responsible for implementation. Funding for result and impact analysis by intervention and level, will be budgeted for at the proposal development stage, when appropriate and feasible. Resource needs may also be filled at a later stage through collaboration with research institutions and peer organizations.</p>
<p>2. What impact does the PliC outlay have on the wellbeing of children or household populations?</p>	<p>Another important gap in the evidence is the impact of PliC interventions and wellbeing outcomes for children. It is important to examine the link between changes in PliC and wellbeing outcomes, such as infant mortality, children's learning outcomes, violence against children, etc. This means investigating, for example, <i>if</i> the government spent more on primary schools, <i>how</i> has that impacted children's</p>	<p>Robust causal research, or explanatory research and programmatic evidence would be ideal to show the cause and effect relationship between changes in PliC and overall wellbeing outcomes. However, it is accepted that this kind of long-term, resource-intensive research may be beyond</p>	<p>Funding for result and impact analysis by intervention and level, will be budgeted for at the proposal development stage, when appropriate and feasible. Resource needs may also be filled at a later stage through collaboration with</p>

PUBLIC INVESTMENT IN CHILDREN COMMON APPROACH

Learning Questions	Rationale	Learning Activities & Timing	Resources
	<p>learning outcomes? The answer to this question is important for children, as well as to show contribution towards the SC Breakthroughs. In many respects, the causal connection is highly intuitive – given a functional level of state capacity to provide basic services, it is difficult to push back on the premise that if governments devote more resources to provide education services, health care, protection services, the chances are that a greater number of children will learn, survive, and be better protected.</p>	<p>the funding and scope of what is feasible in many contexts.</p> <p>Timing: longitudinal qualitative and quantitative studies</p>	<p>research institutions and peer organizations.</p>
<p>4. What impact has the participation of children in the public budget decision making process had on children, and what impact has it had on government decision-makers?</p>	<p>Examining the ways in which children participated, what impact this participation had on them, and what impact it had on public budget decision-makers will help us better understand where to focus interventions and resources. We need to assess opportunities for children to voice their concerns, representation of children from different communities, children’s voices and recommendations being heard and taken into account by decision-makers and subsequent influence on public budgets.</p>	<p>Personal interviews and/or focus group discussions with child participants and government decision-makers about the impact of the participatory budgeting process on them.</p> <p>Timing: end-line and mid-term</p>	<p>Funding from SCI or donor if the opportunity arises. Country Offices and Programme teams will be responsible for implementation.</p>
<p>5. How will the PIIC CA interventions be maintained by existing governance systems and structures after implementation by Save the Children has ended?</p>	<p>This can be assessed based on the extent of the Government’s interest (verbal and action) for furthering public investment in children, the extent to which they raise public investment post SC programming, and their commitment towards the same in the future.</p>	<p>Comprehensive and systematic documentation.</p> <p>Timing: end-line and final evaluation</p>	<p>Country Offices and Programme teams will be responsible for implementation.</p> <p>Funding for the implementation science and strategic analysis will be budgeted for at the proposal development stage, when appropriate and feasible. Resource needs may also be filled at a later stage through collaboration with research institutions and peer organizations.</p>

Learning Questions	Rationale	Learning Activities & Timing	Resources
<p>6. What is the value for money of the implementation of the full PliC CA when linked to direct programming, compared to service delivery alone?</p>	<p>Research of value for money of interventions is limited. Value for money costing and cost-effectiveness comparisons are a key element in a business case. When financial and institutional resources are limited, decision-makers need to know which interventions are most effective and at what cost, and which provide the best value for money. Calculations of the return on investing in linking PliC CA interventions to direct programming (either integrated into or implemented alongside other CAs) versus direct programme delivery alone would provide advocates for these programs with a useful tool to persuade governments and donors to invest in them. When linked to direct programming, it is likely to be more effective, efficient, relevant, sustainable and impactful.</p> <p>We already have strong anecdotal evidence of value for money from Bangladesh. The public investment in children work done through the Child Friendly Local Governance programme resulted in budget allocations for children’s rights that were <u>ten times more than the project budgets</u>. That is, whilst the total component of the project for those interventions was worth \$113,428 USD, they yielded \$781,406 USD in allocations against children’s demands in the sub-national level budgeting processes.</p> <p>Whilst this analysis was done by an IIC expert in the Bangladesh child rights team, not an independent, methodological evaluation, we need to build on this understanding and test it through further research.</p>	<p>We will assess the value for money of the PliC CA package (all four components) as as both a standalone CA or, preferably, the return on investment when it is implanted alongside Health, Education, and Child Protection Common Approaches and interventions.</p> <p>Timing: Cost analysis and value for money studies will be undertaken during implementation and cost effectiveness and return on investment analyses will be undertaken following project completion in conjunction with results from an impact study.</p>	<p>Funding for cost effectiveness and value for money analyses, including a financial analyst expert, will be budgeted for at the proposal development stage, when appropriate and feasible. Resource needs may also be filled at a later stage through collaboration with research institutions and peer organizations.</p>

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