Guidelines for Developing a Social Protection Budget Brief

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Social Policy and Research Section
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Acknowledgements

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Please note that these guidelines (now in the second version) and the accompanying Excel-based template (first version) are working drafts that are intended to be periodically updated based on user feedback.
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INTRODUCTION

Background on budget briefs

In 2015, UNICEF’s Regional Office for Eastern and Southern Africa (ESARO) began encouraging country offices to develop budget briefs. Through the region-wide initiative, the number of budget briefs produced increased significantly. While just two country offices produced a total of six briefs in fiscal year 2015, this included 18 offices and more than 80 briefs in fiscal year 2017. Reflecting the utility and impact of these products, the Regional Priorities (2018-21) formalized the requirement for all offices to develop annual budget briefs as a minimum standard to support engagement in public financial management (PFM) processes. All published briefs are available on the ESARO budget brief website.

Within this context, the budget briefs serve four main purposes:

1. Analyze and monitor budget allocations to sectors that are important for children in the current fiscal year;
2. Assess the efficiency, effectiveness, equity and adequacy of past spending to the extent possible;
3. Inform advocacy, through key messages for policy and financing changes; and
4. Increase staff knowledge on budget issues that are linked to sector results.

Objectives of the guidelines

These guidelines are intended to support the efforts of country offices to develop a budget brief for the social protection sector. The specific objectives include:

- Present strategic approaches based on lessons learned and good practices;
- Describe key concepts and address common misconceptions;
- Clarify accountability and responsibilities;
- Deconstruct a good budget brief; and
- Provide detailed guidance on developing content for the brief, including an outline.

Structure of the guidelines

The guidelines are presented in two parts as follows:

Part I. The Process

- Shared accountabilities: Who does what within the country office
- Characteristics of a good brief: Key considerations to bear in mind when analyzing data and drafting content
- Data: A list of suggested sources
- What to do: How to get started and ensure the budget brief is fit for purpose
Part II. The Template

- **Section by section guidance**: Describes the objectives, key considerations, possible data sources and content that should be included in each section of the brief and also presents sample figures and tables
- **Outline**: Provides a sample structure for the brief

**Companion Documents**

These guidelines are accompanied by two companion documents, which are available on [ESARO’s budget brief external webpage](#):

- **Social Protection Sector Budget Brief Template**: This excel-based tool should be used to produce all figures for the budget brief. Country offices are encouraged to change and produce additional figures where they see fit. However, any changes or additions should be an improvement on the figures presented in the template.

- **Budget Brief Impact Action Plan - A Short Guide**: The social protection budget brief should be accompanied by an action plan that describes how the main recommendations will be transformed into actions and influence. This companion document provides step-by-step guidance for developing an action plan, which covers: (i) key asks; (ii) expected results; (iii) target audience; (iv) partners; (v) actions; and (vi) progress. It also includes customizable examples (e.g. for indicators, activities) along with a sample template presented in the Annex. Importantly, the plan should take no more 1-2 hours to develop; it is intended to be a light exercise to give the office – and partners involved – clarity about what needs to be changed and how this can happen.
PART I. THE PROCESS

Shared accountabilities

The social policy team in the country office should lead the development of the social protection budget brief. Social policy staff should be familiar with the key policy and budget issues that need to be emphasized and also be able to identify useful indicators, relevant policy, strategy and planning documents, and budget data. In this regard, the social policy team should be responsible for: (i) collecting budget data and other documentation from government counterparts; (ii) supporting the analysis of the data; (iii) drafting the different sections of the brief; (iv) developing and refining the key messages and recommendations; (v) sharing the draft with government counterparts for review and validation; (vi) disseminating the brief to relevant partners; and (vii) developing and leading the implementation of a budget brief impact action plan to operationalize the main recommendations of the brief.

Senior management has an important role as well. The Representative and Deputy Representative should be responsible for: (i) setting the agenda around the series of budget briefs within the overall context of the office-wide policy advocacy action plan; (ii) ensuring that section leads understand their roles and responsibilities; (iii) providing close oversight so that the brief is developed according to agreed timelines; and (iv) supporting the implementation of the impact plan through high-level advocacy and discussion, as required.

Characteristics of a good brief

Past experiences show that high-quality budget briefs have distinct features. The following is an initial list that should be kept in mind while analyzing data and writing content.

- **Logical structure:** The brief should be written in “title sentence” format whereby the first sentence of each paragraph clearly states the main point of the paragraph, while the following sentences elaborate and add detail. The majority of paragraphs should be describing data and information contained in tables, figures, etc.

- **Succinct and clear:** You are writing a budget “brief” – the aim is to be as comprehensive as the data will allow and short enough to describe the important points. A brief is not a place for comprehensive discussion or rambling!

- **Accuracy:** The analyses need to be factually correct. It is imperative that all data work is checked and double checked. Heed the “four eyed principle,” whereby two individuals review and validate tables, figures, etc. and the underlying data and calculations.
• **Plain and simple language:** Briefs are for wide circulation and advocacy. Non-technical language should be used as much as possible. With that in mind, the briefs are designed to relate to the national budget. Technical terms used in the national budget should be explained in the briefs.

• **Emphasis:** Decide how important a section is and how relevant it is to the country context. Not every section may be necessary. For example, if a social protection program does not have a graduation strategy the section can be dropped to keep the document succinct. Issues can be emphasized by including them upfront in the key messages and recommendations section and by addressing the most important issues first.

• **Answers the “how” and the “why”:** Rather than just giving an overview of budget information e.g. allocations to the social protection sector have decreased as % of the budget over the last four years, it is important to describe how the national budget has been increasing while allocations to social protection have remained stagnant, which could, for instance, reflect increasing priority to infrastructure spending in line with the government’s strategic plan to prioritize economic growth.

• **Brings out the child lens:** A UNICEF-supported budget brief is unique from budget analyses produced by other partners (e.g. UNDP, World Bank) because of its focus on the child. As such, it is important to clearly link the different analyses and findings to families and children as much as possible.

• **Presents inflation adjusted trends:** When analyzing spending trends over time, it is imperative that data are adjusted for inflation and presented in real terms; note that the companion [Social Protection Sector Budget Brief Template](#) calculates this automatically.

• **Crafts well-informed, feasible recommendations:** Sensible and well-researched recommendations help to transform briefs from information into advocacy. However, no recommendation is preferable to a poor recommendation. Also, not every issue facing a country has a simple solution. For instance, improving fiscal space by increasing domestic revenue may also increase inequality, undermine PFM reforms and dampen economic growth. In addition, recommendations need to be informationally objective – that is, they should reflect data and evidence rather than opinions or beliefs about what is the best course of action, which could undermine the potential influence on budget negotiations and processes.

• **Supports ideas for future research and program interventions:** Where the analysis shows deficiencies in the information available, this could be the impetus for UNICEF to provide technical support or guide future research. Findings in the brief may also inform the programming priorities of different sections.

• **Follows the UNICEF style book:** The style guide provides instruction on spelling, language norms and referencing. It may be helpful to use footnotes while drafting. However, endnotes should be used for presentation so that the references allow room for graphics and do not disrupt the flow of the narrative.
Data

A social protection brief differs from other briefs as the focus is more strongly on social protection programs rather than the institutions that administer them. While budget data is important, the most important data needed to complete the brief will be program-level information. At a minimum, information on the number of social protection schemes, eligibility criteria, coverage of schemes, transfer values, and donor and government coordination mechanisms will be required. Secondary to this is information on the government ministries, departments and/or agencies responsible for implementing and supporting social protection schemes. A list of possible data sources is included at the start of each section in the template in Part II.

Social protection budget data
✓ Social protection budget documents, including the annual budget, Medium-Term Expenditure Framework (MTEF), consolidated spending reports, audit reports; Note that in most countries national budget data is publicly available on the website of the Ministry of Finance or the Treasury
✓ Budget speeches
✓ World Bank ASPIRE (Atlas of Social Protection Indicators of Resilience and Equity): Social Expenditure Indicators
✓ Government Spending Watch Database (this includes social protection budget data for FY2015-17 for 13 ESAR countries, in many cases covering actual/planned, by type of spending and by source of funding – note that a methodology has been applied to standardized social protection spending across countries – mainly capturing non-contributory programs – so the figures may differ from national estimates)
✓ Public Expenditure Reviews (PERS) with a focus on social protection
✓ Public Expenditure Tracking Surveys (PETS) with a focus on social assistance programs
✓ World Bank BOOST Initiative
✓ OECD-Development Assistance Committee database on Official Development Assistance (ODA)

Data on the social protection sector
✓ Social protection program reporting
✓ Census data
✓ World Bank ASPIRE (Atlas of Social Protection Indicators of Resilience and Equity)
✓ WHO Global Social Protection Observatory Database
✓ World Development Indicators (WDI) Database
✓ National Social Protection Sector Analyses or Plans
✓ Joint Sector Review reports

Data requirements
✓ Number and types of social protection programs
✓ Administrative responsibilities for each program
✓ Eligibility criteria of recipients for each program
✓ Number of recipients for each program
✓ Transfer values, including historical data, for each program
✓ Financing information (government and donor) for each program
Box 1. Budget classification systems

1. **Administrative classification**: Breaks budget allocations down to ministry, department, agency (MDA) or other public entity, basically replicating the existing institutional structure of the government; these entities are responsible for managing the allocations assigned to them in the national budget.

2. **Functional classification**: Groups financial allocations according to their strategic objectives and broad purposes (e.g. for economic affairs, environmental protection, housing and community amenities, health, social protection).

3. **Economic classification**: Divides the budget into economic inputs, mainly wages and capital, to understand how the government is producing goods and services; the two main distinctions with economic classification include: (i) recurrent spending (principally on salaries for employees, but also continuous operational costs like electricity and internet for buildings or gas for vehicles); and (ii) capital spending (includes spending to develop new infrastructure or purchase vehicles or computers – also called development spending in some countries).

4. **Program classification**: A program is a group of activities aligned to the policy objectives of the government. Compared to functional classification, a classification by program takes into account the government’s policy objectives and how these policies will be implemented. Programs may be divided into sub-programs which group together related activities and projects (e.g. increasing enrollment of girls under the primary education program, vaccination and disease prevention under increasing agricultural productivity).

For more information, see: Jacobs, D., Hélis, J-H, and D. Bouley (2009) “Budget Classification,” Technical Note, Fiscal Affairs Department, IMF.

Box 2. Key budget terms

- **Budget Estimates or Proposed Budget or Estimates of Expenditure**: The budget as presented to Parliament.

- **Approved Budget or Approved Estimates**: The budget as approved by Parliament, taking into account revisions during the approval process.

- **Revised Budget Estimates**: The budget as revised during the financial year, often presented at mid-year.

- **Budget Outturn or Final Budget Outcome**: Estimated actual spending at a particular time during the financial year or at the end of the financial year.

- **Audited Budget or Actual Budget**: Spending verified by the Supreme Audit Institution and presented to Parliament; this presents the final (or actual) spending figures for a given fiscal year.

- **Disbursed Funding**: Funding transferred from a central agency to a spending agency.

- **Utilized Funding**: Funding used (actually spent) by a spending agency.

- **Variance**: The difference between approved spending and actual spending.

- **Virement**: The transfer of funds between line ministries, programs, policy areas, expenditure categories or line items.
What to do

1. **Ensure government ownership:** A critical starting point is to inform counterparts that UNICEF is planning to develop a social protection budget brief based on the approved budget for the current or upcoming fiscal year. In addition to facilitating access to budget data and other information, this initial consultation will help to ensure an audience to deliver and act on the recommendations once the brief is finalized. Where possible, country offices are strongly encouraged to jointly publish the brief with relevant ministries; their main roles would be to review and approve the draft, and also to provide the official ministerial logo/s to be included on the title page.

2. **Get budget data:** In addition to the approved budget for the current or forthcoming fiscal year for your sector, the country office should get budget information for the past three years at a minimum – and ideally five. Please see the “Data requirements” section above to assist with sourcing and requesting data. If the budget/finance departments in the relevant ministries are not helpful or cannot provide the requested data, then information requests will need to be directed to the Ministry of Finance or Treasury.

3. **Write the brief:** Use the guidance and template presented in Part II of this document together with the accompanying Social Protection Sector Budget Brief Template to analyze the data and develop the content. Once drafted and reviewed by all relevant staff in the country office and ESARO, it should be shared with ministerial counterparts for feedback and validation. Any comments or data issues should be addressed, after which the brief can be finalized.

   **Note:** Once using the excel-based Social Protection Sector Budget Brief Template to organize and analyze budget and sector data for the first time, subsequent briefs should build on the previous database to produce updated figures and tables. This will ensure consistency and comparability of information over time to understand whether specific spending trends are getting better or worse, and also significantly reduce the time to generate analyses and produce a new brief.

4. **Develop an action plan:** To effectively operationalize the main recommendations from the brief, it will be important to put together a short action plan to give the office clarity about what needs to be changed and how this can happen. The plan should broadly include: (i) key asks (lifted directly from the brief); (ii) expected results; (iii) target audience; (iv) partners; (v) actions; and (vi) progress. As mentioned earlier, customizable examples and a very short template plan are provided in the Budget Brief Action Plan - A Short Guide. This is a light exercise that should not take more than 1-2 hours.

5. **Execute the action plan and document progress!**
PART II. THE TEMPLATE

Preface

• This is optional, but you can consider including a short paragraph that summarizes the purpose of the briefs and its link to the series being produced. While this could be presented on the cover page or one of the first pages, including as a footnote, it could also go on the last page of the document. Sample text is provided below:

This budget brief is one of four that explore the extent to which the national budget addresses the needs of children under 18 years in name of country. The briefs analyze the size and composition of approved budget allocations to sectors that affect children in fiscal year 2019/20 as well as offer insights into the efficiency, effectiveness, equity and adequacy of past spending. The main objectives are to synthesize complex budget information so that it is easily understood by stakeholders and to put forth practical recommendations that can inform and make financial decision-making processes better respond to the needs of children and poor households.

Key Messages and Recommendations

Objectives

• Provide one sentence summaries of the most important key findings and accompanying recommendations, presented in order of priority.

Key considerations

• This section serves as the conclusion of the brief (there is no standalone “Conclusion” section). It is deliberately positioned at the start of the document and written in succinct, bullet point format to focus attention on what matters. The single page presentation also allows this to be used as a standalone summary note for dissemination and advocacy purposes. Please also note that the key recommendations should serve as the foundation for developing the budget brief impact strategy.
• This should be the final part of the brief that is written; there is a short “takeaways” sub-section at the conclusion of each section in the brief, which will facilitate the development of this content.
• Each finding needs to be accompanied by a specific recommendation or ask – what we want the government to do.
• The recommendations need to be meaningful and actionable.
• The draft messages and recommendations should be widely shared to get suggestions for improvement, including with the social policy team, the communication team, senior management, development partners, civil society actors (where relevant) and ministerial counterparts.
• There should not be a key message and recommendation for each section and every issue covered in the brief. It is, therefore, important to be highly selective so that only the most important issues are featured.
• The key messages and recommendations should be presented in order of priority from highest to lowest – e.g. if the government could only change one thing, that should appear first.
• Suggested length for this section: 1 page.

Content

• **Findings and asks on overall spending trends:** Describe spending trends on the overall social protection sector and the priority of social protection vis-à-vis the national budget and against any targets in the national social protection plan/strategy. Based on the findings, formulate asks to improve aggregate spending trends.

• **Vulnerable populations and gaps in social protection coverage:** Present information on the number of vulnerable people and the risks they face. This could include people living with HIV, poor nutrition, households living below the poverty line. This can be taken one step further by estimating the cost of providing social protection and the benefits observed from international experience, such as improvements in food security, dietary diversity, increased secondary school attendance, etc.

• **Findings and asks stemming from basic cost benefit analysis:** Formulate key asks based on cost benefit analysis. Present total costs relative to relevant ministry budgets (e.g. total cost of social protection program / education budget – for only 5% of the total education budget, a social protection program could potentially increase the average years of schooling from 6 to 8).

• **Coordination, harmonization and alignment:** Summarize key recommendations on what could be done to improve coordination in the sector.

• **Social protection program issues:** Based on the analysis of existing social protection programs, there could be a number of specific messages around key social protection policy reforms. Consider comparing programs to lessons learnt and international best practices. This is also the space to discuss any key messages related to the lack of coherence between existing policies and plans and the budget allocated to implement them (e.g. through the MTEF). Formulate appropriate asks based on the findings.

Examples

• Despite the ongoing economic crisis, spending on social protection programs has remained stagnant. Given the rising household vulnerabilities across the country, it would be strategic to increase the family benefit scheme, which is one of the most effective instruments to strengthen resilience and consumption capacity of families.

• The real value of the monthly grant per child has dropped substantially over time due to rising prices, losing around 40% of its value since FY2013. There is a need to adjust social grants annually for prices changes to preserve the impact of social assistance programs and avoid widening gaps in income inequality.

• Spending on social assistance is currently negligible. There is a clear need for a more extensive social welfare safety net given the very high rates of poverty and high levels of disaffected populations. As a first step, the government must follow through on its commitment to develop a social assistance and social security strategy. This will require a costing exercise to identify the fiscal outlays necessary to provide adequate protection to the country’s most needy.

• The lion’s share of the social assistance budget goes to two programs – the old age pension (65%) covering about 3% the population and the tertiary bursary scheme (25%), covering about 10% of the population. It is important to enhance the allocative and operational efficiencies of these programs.
• Child poverty rates are among the highest in the region, yet the three programs directly targeted at children are allocated less than 20% of the budget, which has declined in real terms since FY2015/16. Allocations to child-focused programs need to be progressively increased in line with needs.

• Disbursement of budget resources to the Ministry of Social Welfare is inconsistent throughout the year, which makes it difficult to effectively plan and deliver services. Fiscal authorities are encouraged to release funding in a more timely and predictable manner, while the Ministry needs to better adhere to regular reporting requirements to Treasury prior to receiving further disbursements.

• There is no relationship between the regional distribution of indicators of poverty and vulnerability and the distribution of resources through cash transfer programs, which is likely worsening inequalities. Moving forward, the number of beneficiaries and the size of the transfers should be increased in the poorest regions.

• Compared to neighboring countries, cash transfers are yet to have significant impact on poverty. In addition to reviewing the benefit levels of different programs, the government could continue its efforts to link cash transfer programs with complementary programs, including the National Health Insurance Fund, nutrition support for young children, and covering other direct education costs that constrain children from poor households from attending school (e.g. for uniforms meals).

• Between 2015 and 2017, the number of beneficiary households under the four main cash transfer programs nearly doubled reaching close to one million. Despite the progress, coverage rates remain low in most programs (less than 50% of the estimated eligible populations), which underscores the need to reallocate resources from lower priority areas (e.g. defense) to scale up investments in safety net programs.

• More than US$4 billion of off-budget aid is provided to the social protection sector, nearly all of which is earmarked to strengthen the National Social Support Program. In line with OECD-DAC best principles, donor funding should increasingly flow through national systems. This is a joint agenda, which requires the government to prioritize strengthening the PFM system to minimize fiduciary risk and donors to reduce project-based support modalities. On-budget aid could also be more strategically utilized to support the social welfare workforce as part of efforts to reduce violence against children and women.

• The targeting of certain transfer programs has created large and wasteful administrative costs. Abolishing means testing, or at least increasing the threshold substantially, would reduce the administrative burden and allow social workers to focus on social issues.

• Despite progressive policy and institutional reforms within the social protection sub-sector, many programs are heavily fragmented. Domiciling programs under one coordination body could significantly improve the effectiveness of interventions, which could be achieved by expanding the mandate of the Social Protection Secretariat and establishing an integrated sector-wide approach to data and information systems.

• The government has made great progress in streamlining payment processes of cash stipends to beneficiaries. Nonetheless, key operational challenges need to be addressed, including disbursement delays from the Treasury.

• Benefit levels often vary between programs and bear little relation to the poverty needs, which is exacerbated by the discretionary approach to increasing benefits. The government must link all social assistance programs to a needs basis, prioritizing the poorest quintiles first.

Sources: Adapted from select budget briefs.
Section 1. Introduction

Objectives of the section

- Describe the government’s definition of social protection and provide an overview of key policy and/or strategy documents along with recent sector performance.

Key considerations

- More than 20 social protection budget briefs were produced in 2017 and 2018. A quick review of the content confirms that a variety of different definitions are used, which range from social protection (e.g. Angola, Zambia, Zimbabwe) to social welfare (Malawi, Namibia) to social development (South Africa, Uganda) to social safety nets (e.g. Kenya) and social action (e.g. Mozambique). This underscores that the budget brief is not the appropriate space to put forth or analyze the existing social protection system according to a UNICEF definition or boundaries, but rather to analyze the government’s definition and domains of the sector.
- Building on the above, this document will only use the phrase “social protection,” but your brief should reflect whatever official language is used by government (e.g. social welfare, social development).
- Social protection may not be recognized as a formal government sector. If there are relevant government policy documents (it may only be a section within an implementing agency’s policy document), these should be mentioned.
- If donors are a major source of funding for social protection, it will also be important to cite their relevant policies and objectives for supporting this area.
- Suggested length for this section: 1-1.5 pages, including any graphics.

Possible data sources

- Social protection strategic plan, relevant MDA strategic plans, subsidiary policies, global databases (World Bank), sector performance databases and reports.

Content

- Social protection definition and sector overview: Summarize the government’s definition of social protection and provide a short overview of the system, including the various programs and the MDA’s responsible for implementing the programs. This could include: Ministry of Social Affairs or Social Services, Ministry of Women and Children, Ministry of Labour, National Social Action Institute, Ministry of Veteran’s Affairs, etc.
- Objective map: If possible, an additional layer of analysis that could be very insightful is to map spending across different social protection purposes e.g. poverty reduction, food security, increasing household productivity, old-age income support, unemployment support, reducing barriers to accessing education, health, nutrition, etc., services.
- Main documents and targets: Describe any key social protection sector documents and the high-level targets (e.g. 5 to 10-year targets for consumption gains or school attendance).
- Coordination, harmonization and alignment: Provide an overview of any mechanisms that exist to coordinate social protection programs. There may be little or no coordination, coordination only among development partners or coordination bodies that meet infrequently. The brief could suggest the introduction of a joint sector working group to improve coordination, if applicable. Consider the extent to which social protection programs are aligned and harmonized with government systems. Are social protection objectives drawn from national policy priorities?
Does reporting and monitoring and evaluation follow or use government systems?
Are social protection programs reported in the national budget?

- **Population vulnerabilities**: Offer a picture of population and deprivation vulnerabilities related to social protection. These might include the number of children living in poverty, the number of orphans and vulnerable children, the number of children out of school, the rate of teenage pregnancy, etc.

- **Complementary initiatives for child-sensitive social protection**: Based on your country context, include a short description of other key issues that could be addressed by social protection systems. This could include persons living with a disability, orphans, persons living with HIV/AIDS, those at risk of hunger and poverty, etc.

- **Basic cost benefit analysis**: Social protection has been shown to have significant benefits to recipient populations at a relatively low cost (e.g. see the Transfer Project). There is a plethora of studies that can be used to form a basic cost benefit analysis and present a simple case. See Box 3 for a short guide.

- **Takeaways**: Using bullet points, summarize key findings and implications on poor households and children.

### Box 2. Suggested indicators
- ✓ % of children deprived of 2 or more basic needs
- ✓ % of children living in monetary poverty
- ✓ % of persons living below the national poverty line
- ✓ % of persons living below the international threshold of US$1.90/day (in PPP, 2011 international dollars)
- ✓ % of children or persons living in poverty who receive a cash transfer
- ✓ % children in employment

### Box 3. Basic cost-benefit analysis

**Costs**

\[
\text{Costs} = (\text{average value of a benefit}) \times (\text{number of beneficiaries}) + (\text{total administration costs})
\]

**Benefits**

- percentage reduction in stunting or wasting \times \text{under-five population}
- increase in number of years of schooling \times \text{total number of students}
- reduced incidence of child labor \times \text{number of children}
- percentage increase in birth registration \times \text{number of births}
- percentage increase in deliveries supported by skilled personnel \times \text{number of births}...

**Calculation**

- Benefit/cost = total reduction in stunting and wasting / total cost
- Benefit/cost ratio = cost per prevention of stunting and wasting
- Benefit/cost = total number of additional years of schooling / total cost
- Benefit/cost ratio = cost per additional year of schooling
- Benefit/cost = total number of children removed from the workforce / total cost
- Benefit/cost ratio = cost per child removed from workforce...

**Notes**

- Administration costs can be taken either from an average of existing administration costs of social protection programs or from the administration cost of a similar social protection program.
- Pilot programs or programs in the first year of implementation are likely to have higher administration costs than ongoing programs at scale.
- The calculation suggested assumes perfect identification of vulnerable populations.
Examples: Refer to Section 1 of the Social Protection Budget Brief Template, which presents the data requirements for each figure, a short description of how the information should be interpreted, and suggested titles and sources. Some examples are presented below.

Figure 1.1. Strategic framework for health: Key policies, strategies and plans that guide the sector (example from the education sector)

<table>
<thead>
<tr>
<th>Year</th>
<th>National Long Term Development Plan</th>
<th>Early Childhood Development Policy</th>
<th>National Education Sector Implementation Plan</th>
<th>National Education Sector Policy I</th>
<th>National Education Sector Policy II</th>
<th>Adult Education and Literacy Policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>National Long Term Development Plan</td>
<td>Early Childhood Development Policy</td>
<td>National Education Sector Implementation Plan</td>
<td>National Education Sector Policy I</td>
<td>National Education Sector Policy II</td>
<td>Adult Education and Literacy Policy</td>
</tr>
<tr>
<td>2030</td>
<td>National Long Term Development Plan</td>
<td>Early Childhood Development Policy</td>
<td>National Education Sector Implementation Plan</td>
<td>National Education Sector Policy I</td>
<td>National Education Sector Policy II</td>
<td>Adult Education and Literacy Policy</td>
</tr>
</tbody>
</table>

Figure 1.2. Poverty rates based on different cutoff values, latest available (as % of the population)

Figure 1.3. Number of poor based on different cutoff values, latest available (in millions)

Figure 1.4. Poverty rates based on the $1.90/day international line, latest available (as %)
Figure 1.5. Multi-dimensional and monetary child poverty rates, latest available (as %)

Figure 1.6. Vulnerable employment by gender, latest available (% of employed in vulnerable employment)

Figure 1.7. Coverage of social protection and labor programs, latest available (as % of population)
Section 2. Social Protection Spending Trends

Objectives of the section

- Present social protection spending trends over time, understand the overall priority of the social protection sector within the national budget, and compare to similar countries, where possible.

Key considerations

- Compared to education and health, social protection generally accounts for a very small portion of the national budget. Many of the programs also tend to be targeted rather than provided to the entire population. For these reasons, most of the content of the social protection budget brief focuses on the budgets for individual programs rather than the sector as a whole (starting in Section 3). However, it is still important to understand the overall level of investments in social protection, their evolution over time and the priority within the national budget, which is the rationale for the overview provided here.
- All spending on social protection activities or programs should be summed to give a total value for the social protection sector or system as defined by the government. This should include all sources of funding – both domestic and donor funding. Keep in mind that this section is focusing on social protection spending as a whole – analysis of specific programs will be covered in the following sections.
- If one or more major social protection programs are supported by off-budget support, it will be important to mention the financial importance in the narrative in this overview section, but then refer to later sections where program-specific details will be presented.
- All spending figures should look at the latest five-year period. If MTEF estimates are available for the next 2-4 years, also include those, making sure to clearly note where estimates begin.
- Suggested length for this section: 1-2 pages, including any graphics.

Possible data sources

- Approved national budget, MTEF, audited or preliminary outturns for the past 4 years, approved/draft estimates for the current financial year, outer year projections, budget speech, Government Spending Watch.

Content

- **Size of spending:** Present the evolution of total government spending on social protection over time, including:
  - total nominal value
  - as % of the total government budget
  - as % of GDP
  - per capita spending (total nominal value of social protection spending divided by the size of the population)

- **Spending changes:** Present annual changes in total social protection spending in nominal and real terms (i.e. adjusting for inflation) (see Section 2 of the Social Protection Sector Budget Brief Template, which will automatically calculate these for users). Please note that the forthcoming sections will provide space to talk about the importance of indexing social protection benefits to inflation, so no need to raise this issue here.

- **Priority of social protection:** Compare government spending on social protection to spending on other major sectors in the national budget. If the proportion of
resources going to social protection has been decreasing in recent years, identify the areas that have been receiving greater funding (debt repayment, transport, security, etc.).

- **Spending against commitments:** Gauge your government’s current financial commitment to social protection against any national targets contained in policy or strategy documents. As an alternative, you can also refer to your government’s support for the Social Protection Floor Initiative (183 Member States signed on in 2011). Although there are no global spending benchmarks for social protection, if your country did not achieve MDG target 1.A (halving the proportion of people whose income is less than $1.25/day) – or if poverty levels remain elevated – there is a strong case for increasing public investments in social protection, which could be a core recommendation of the brief. This can be linked to the SDG commitment to “Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.” In addition, you can refer to the latest research that shows that safety nets are affordable at all income levels [World Bank (2018) State of Safety Nets]. Lastly, it is important to look at the issue of user fees which should be covered in the other sector budget briefs – e.g. to access education, basic healthcare services and/or water; if these are high in one or more areas, there is an additional case for increasing transfer programs.

- **Public spending against other countries:** Compare social protection spending to other countries (e.g. neighbors, similar income levels) and/or regional averages. International data can be drawn from the World Bank’s ASPIRE: Social Expenditure Indicators by Type of Social Assistance Program. This database provides comparable spending information for most countries from 2009 to 2015, including overall social assistance as well as by cash transfers, conditional cash transfers, social pensions, public works, school feeding, in-kind transfers, fee waivers and other social assistance (as % of GDP). Although these data are quite dated for many countries, a consistent methodology makes them useful for cross-country comparisons (the data is also presented in Section 1 of the accompanying template). Do note that data from global sources is likely to vary from national sources due to differing definitions, methodologies, reporting periods, etc., so be sure to include a footnote to account for any discrepancies. For reference, see below Figure 2.2. Drawing from the ASPIRE database, it indicates the range of spending on social protection based on different income levels, which can serve as a useful metric for contextualizing the current level of investments in your country.
• **Takeaways:** Using bullet points, summarize key findings and implications on poor households and children.

**Examples:** Refer to Section 2 of the [Social Protection Budget Brief Template](#), which presents the data requirements for each figure, a short description of how the information should be interpreted, and suggested titles and sources. Some examples are presented below.

*Figure 2.1. Nominal and real social protection sector spending trends, FY2011-20 (in billions of local currency -- base year is 2011)*

Figure 2.2. Composition of government expenditure, FY2016-20 (as % of total expenditure)

Figure 2.3. Figure X. Social protection sector spending trends and income group average, 2011-20 (as % of GDP)
Section 3. Social Protection Program *(template for each program)*

Objectives of the section
- Present an overview of a social protection program, including its importance to children and any national and/or donor financing issues that may affect its effective implementation.

Key considerations
- This section serves as a template for analyzing key social protection programs in the country, which means that *this structure and content should be replicated for each program that is analyzed in the budget brief* and presented as distinct sections (e.g. Section 3 on child grants, Section 5 on vulnerable feeding program, Section 6 on old-age pensions).
- This section will largely rely on program design, reporting and evaluation documents that are available. Collecting these key documents will often require submitting requests to those responsible for administering programs. If it exists, the national coordination body is a good place to start.
- The composition of overall financing for social protection programs can reveal issues of sustainability and equity.
- It will be important to analyze the benefit levels based on changing prices to understand whether the intended impact of the program has been maintained over time.
- Suggested length for each program: 1-2 pages, including any graphics.

Possible data sources
- Approved national budget, approved relevant MDA budgets, audited or preliminary outturns for the past 4 years, approved/draft estimates for the current financial year, MDA performance reports, donor reports, PERs.

Content
- **Size:** Compare the size of the program relative to the budget of the responsible MDA and also as % of the total budget for social protection.
- **Objective:** Summarize the high-level objectives and goals of the program.
- **Eligibility:** Outline the criteria governing eligibility and compare to the program objectives. Also summarize the graduation strategy if applicable.
- **Identification:** Examine the process by which recipients are identified. Compare current practices to *best practices from the region*. Any monitoring and reporting on misidentification can be presented here.
- **Coverage:** Give details on the % of the eligible population that are covered and also describe any ongoing expansion efforts.
- **Transfer values:** If the program includes a cash component to individuals or households, describe how the value has changed since the launch of the program. Here, it will be very important to analyze the value in both nominal and real terms over time to understand how inflation may have eroded the impact of the transfer. If the value is not currently indexed to inflation, consider featuring this among the key recommendations of the brief.
- **Financing:** Examine the financing of the program. Is it financed by donors, the national government, sub-national governments, NGO’s or some combination? Also report any agreements that govern the financing of the program e.g. the national government has agreed to contribute 10% of the program costs.
• **Takeaways**: Using bullet points, summarize key findings and implications on poor households and children.

**Examples**: Refer to Section 3 of the [Social Protection Budget Brief Template](#), which presents the data requirements for each figure, a short description of how the information should be interpreted, and suggested titles and sources. Some examples are presented below.

*Figure 3.1. The priority of the child grants program, FY2011-2019*
(as % of ministerial expenditure and total social protection expenditure)

*Figure 3.2. Nominal and real transfer values of child grants, FY2011-2021*
(in local currency -- base year is 2011)
Figure 3.3. Main sources of financing the child grants program, FY2015-19
(in billions of local currency and as % of total)
Key Messages and Recommendations
• List in order of priority

Section 1. Introduction
• Definition and sector overview
• Objective map
• Main documents and targets
• Coordination, harmonization and alignment
• Population vulnerabilities
• Complementary initiatives for child-sensitive social protection
• Basic cost benefit analysis
• Takeaways

Section 2. Social Protection Spending Trends
• Size of spending
• Spending changes
• Priority of social protection
• Spending against commitments
• Public spending against other countries
• Takeaways

Section 3. Social Protection Program 1
• Size
• Objective
• Eligibility
• Identification
• Coverage
• Transfer values
• Financing
• Takeaways

Section 4. Social Protection Program 2
• Size
• Objective
• Eligibility
• Identification
• Coverage
• Transfer values
• Financing
• Takeaways

Section 5. Social Protection Program 3
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