



Subnational Public Finance Programme Briefs

COVER NOTE

Subnational governments around the world are increasingly responsible for public service functions that are essential to expanding coverage, equitable access and quality of services for children and young people. Across education, health, social and child protection, and water and sanitation sectors, devolved regional and local governments are increasingly engaged in preparing and executing their own budgets, collecting revenues from local sources to fund spending, and borrowing to finance capital investments in new and upgraded facilities. Strengthening subnational public finance is key to the objectives of equity and improved child and adolescents' outcomes.

To support the application of tools on Budgeting and Public Finance Management at subnational level, **UNICEF has developed four Sub National Finance Programme Briefs:**

- 01** Empowering Subnational Governments to Improve Budget and Financial Management Performance: Enabling Factors at the National Level
- 02** From Evidence to Action: Putting Subnational Government Budget Data to Work for Children and Youth
- 03** Shining a Spotlight on Child and Youth Issues: Budget Transparency and Participation in Subnational Government
- 04** Building from the Bottom Up: Approaches to Upgrading Public Financial Management Capacity in Subnational Governments

The briefs are evidence-driven notes that aim at unpacking common issues in government budgeting and financial management at the subnational level, highlight programming approaches and tools applicable to practitioners in the field, and share examples from diverse country contexts that have been employed in UNICEF's programming around the world. They aim to promote awareness of promising approaches, and foster collaboration between child rights organizations and the wider community of practice in public financial management at the subnational level. These Programme Briefs are written to be accessible to a broad audience with diverse technical and programme implementation backgrounds.



01

The first brief looks at the **enabling factors at the national level for empowering subnational governments to improve budget and financial management performance**. It focuses on key features of the intergovernmental fiscal system common across all countries that shape budget and financial management performance in subnational governments, and identifies what national governments and other partners can do to enable more effective budget preparation, approval, and execution at the subnational level, and in turn to improve service delivery for children and young people. Examples included in the brief are from **Albania**, looking at enhancing decentralized financing for social service workforce strengthening in municipal governments; **Iraq** on improving learning outcomes through education sector devolution to school management committees; **Cambodia** about the new public expenditure guidelines to promote effective social service delivery at the subnational level; and **Thailand** on using procedural conditions to supporting provincial access to funds for early childhood development services and **Ukraine** on child and youth municipal friendly initiative in support of planning and budgeting at local level.

02

The second brief: Putting Subnational Government Budget Data to Work for Children and Youth focuses on some of the basic dimensions of using budget data at the subnational level to highlight key opportunities for engaging with subnational governments on evidence generation to advocate for greater and better public investments for improving service delivery for children, youth and their families. The examples in this brief are from **Ghana** on improving evidence of local government expenditures on liquid waste Sanitation in national TrackFin accounts; **Malawi** looking at subnational ECD budget analysis; **Honduras** describing piloting a child and adolescent lens in municipal public expenditure assessment; and from **Argentina** on combining public finance data and evidence tools to build strategic planning capacity in provincial early childhood care services.



03

The third brief deals with **budget transparency and participation in subnational government**, as steppingstones to accountability for local service delivery performance. It illustrates specifically how to navigate the politics of subnational budget transparency, increasing the availability and relevance of subnational budget information to the public, connecting budget transparency, participation and service delivery at the subnational level, and getting children and adolescents meaningfully involved in participatory budgeting processes. The brief includes examples from **Sri Lanka** about provincial citizen's budget as a stepping stone to improved investments in children and youth; **Philippines** on improving local participation through increased budget literacy in civil society; and **Mongolia** describing how to advance child priorities through transparency and participation in local resource allocation decisions.



04

The fourth brief reviews **approaches to upgrading public financial management capacity in subnational governments.**

It looks at key elements, entry points, and best practices in developing budgeting and financial management capacity building programmes for subnational governments. The brief covers common financial management functions at the subnational government level, improving local Government basic financial management capacity building through on-site support, providing support to governments to draw down sector funds for local service delivery. It provides a useful approach for Learning Together: working with decision makers and community stakeholders to improve governance of municipal budgets for community priorities. The examples included in the brief are from **Malawi** focusing on the secondment of professional project accountants to district councils to improve expenditure, financial, and asset management systems and practices; **Peru** on increasing regional budget planning performance linked to health and education services provided to children and adolescents; and **Benin**, describing the new budget management tools in municipal government to enhance local governance capacity.



The briefs are aimed at UNICEF staff at global, regional and country level working with subnational governments on programme planning and budgeting and strengthening participation and service delivery. They support the implementation of the UNICEF *Local Governance Approach to Programming*. They are also intended as a useful resource for other development partners, including civil society organizations working and supporting decentralization and public finance management at subnational level, and those working on child rights.

We would greatly appreciate learning of your experience in utilization of the subnational financial briefs. Kindly share any questions, feedback or information with Joanne Bosworth (jbosworth@unicef.org) or Diana Vakarelska (dvakarelska@unicef.org).

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