

# Improving synergies between social protection and Public Finance Management: An Introduction course

## Snapshot of the course

- Even before COVID-19 pandemic, many countries had recognized the contribution that social protection can make to sustainable and inclusive economic and social development. The COVID-19 crisis has highlighted the need to improve social protection systems and to identify sustainable funding options for social protection. This course aims to introduce social protection and public finance practitioners to the underlying concepts required to understand the available financing options for social protection, and to improve public finance management.
- The course is proposed in the context of the EU-ILO-UNICEF-GCSFP programme “Improving synergies between social protection and public finance management” (SP&PFM Programme) which aims to support countries in their efforts to strengthen social protection systems and ensure sustainable financing while improving public finance management.

## Objectives of the course

- Capture the importance of applying a rights-based approach and international principles related to social protection and its financing.
- Develop ability to build a compelling economic case to invest in social protection, where the benefits and costs are clearly spelled out analytically and evidence based.
- Understand the importance of public finance management to improve social protection and vice versa, to support discussions with decision-makers to introduce social protection investment into budgetary cycles: budget-planning, execution and monitoring, classification of expenditures and revenues, social budgeting, and debt management.
- Understand the objectives and process of fiscal space analysis and be equipped to discuss different options for financing social protection through domestic resource mobilization and creation of an enabling international environment for increasing financing of social protection.
- Supporting Ministries in charge of social protection, as well as social partners and civil society, to engage and build the case with Ministries of Finance for increasing investment in social protection.

### Content

- **Module 1: Assessment of social protection systems for building the case to invest more and better in social protection**
  - Importance of sustainably financed social protection and the role of national dialogue.
  - International principles related to social protection and financing of social protection.
  - Role of IFIs and their mandates. Global financial initiatives and how they can work for social protection
  - ISPA tools for diagnostics of social protection systems, to identify coverage gaps and costing reforms.
- **Module 2: Public Financial Management and Budgeting for improved social protection**
  - Discussing concerns of Ministries of Finance, related to the financing of social protection (for example, using costing tools) and building a strong evidence case for investing more in social protection.
  - Budget planning (revenues and expenditures) and efficient spending.
  - The role of the EU Budget Support Programmes for improving PFM and achieving universal social protection.
  - Budget performance analysis using Results-based Budgeting, Integrated National Financing Frameworks (INFFs), and Public Expenditure and Financial Accountability (PEFA), among others.
  - Costing a social protection programme.
- **Module 3: Traditional and innovative financing for social protection**
  - The macro-economic framework, monetary and fiscal policies in complex macro environments (e.g. highly indebted countries, monetary unions).
  - The objectives and role of fiscal space analysis: what to look at and how to lead it.
  - Country good practices based on UNICEF work on value for money expenditures.
  - Domestic Resource Mobilization and the transition to formal economy.
  - Discussion of financing options such as social insurance contributions, taxation, and foreign aid transfers, restructuring of the debt, illicit financial flows, etc.
  - Improving tax design and compliance, fostering formalization and social security contributions, and innovative taxes (green taxes, sin taxes), with an eye towards social protection sustainable financing.

### Learning methodology

The course will provide a brief and focused introduction of the public finance management analysis tools and the financing options available for social protection. The underlying concepts of each financing option will be discussed more in depth, and their potential to improve social protection financing will be discussed.

The course will benefit from ILO, UNICEF, GCSPF and European Commission experience on the topic. In particular, the course will refer to the UNICEF's work on [Public Finance for Children](#) (PF4C), the [ILO's Handbook on financing social protection: Creating fiscal space](#), the Public Expenditure and Financial Accountability (PEFA) and the [Civil Society Training Manual on Public Financial Management for Social Protection](#) by the GCSPF. Sharing country experiences as examples and in discussion will be strongly encouraged.

## Improving synergies between social protection and public finance management

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The course consists of 15 total hours, broken up in three types:

- ✓ Video-lectures and discussions (6 hours, 45 minutes)
- ✓ Video-exercises (6 hours, 45 minutes)
- ✓ Personal assignment: country analysis (1 hour, 30 minutes)

The learning sessions will be organized in sessions of 90 minutes each twice a week over a period of five weeks. The sessions will be offered in morning or afternoon sessions to better accommodate the needs of international participants. In addition, each participant will have the personal responsibility to complete an assignment with support of an expert on public finance and social protection.

The course will be delivered in English.

### Targeted audience

- The course is designed for GCSFP, UNICEF, ILO and EU Delegations officials seeking to be introduced to Public Finance topics with the aim of understanding how to better finance social protection and how to improve synergies between social protection and PFM in their respective countries.

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			Option 1	Option 2	
			CEST time	CEST time	
<b>Week 1</b>	Monday	Oct 18 <sup>th</sup>	9:30-10:15	15:30-16:15	Investing more and better in social protection
	Monday	Oct 18 <sup>th</sup>	10:15-11:00	16:15-17:00	Discussion of the international principles related to social protection
	Wednesday	Oct 20 <sup>th</sup>	9:30-10:15	15:30-16:15	Introduction to SP&PFM and ISPA tools for Social Protection Systems Assessment
	Wednesday	Oct 20 <sup>th</sup>	10:15-11:00	16:15-17:00	ILO/RAP tool for costing (Rapid Assessment Protocol)
<b>Week 2</b>	Monday	Oct 25 <sup>th</sup>	9:30-10:15	15:30-16:15	The role of budget support programmes in social protection spending
	Monday	Oct 25 <sup>th</sup>	10:15-11:00	16:15-17:00	In-depth review of PEFA tool
	Wednesday	Oct 27 <sup>th</sup>	9:30-10:15	15:30-16:15	PFM and its links with social protection. The budget cycle and core PFM concepts. Results-based budgeting and Costing social protection.
	Wednesday	Oct 27 <sup>th</sup>	10:15-11:00	16:15-17:00	Costing a social protection programme, and analysing social protection budget data
<b>Week 3</b>	Wednesday	Nov 3 <sup>rd</sup>	9:30-10:15	15:30-16:15	General process for sustainable social protection policy reform (from national dialogue based assessment/diagnostics, costing, fiscal space analysis/financing options to poverty analysis)
	Wednesday	Nov 3 <sup>rd</sup>	10:15-11:00	16:15-17:00	Country case to illustrate this process
<b>Week 4</b>	Monday	Nov 8 <sup>th</sup>	9:30-10:15	15:30-16:15	Investment cases and value for money (cost-efficiency, cost-effectiveness and cost-benefit analysis) in social protection. Equity in social protection expenditure (benefit incidence analysis).
	Monday	Nov 8 <sup>th</sup>	10:15-11:00	16:15-17:00	Making the case for cost-effective and equitable investment in social protection: Tunisia UCG case
	Wednesday	Nov 10 <sup>th</sup>	9:30-10:15	15:30-16:15	Macro framework: fiscal and monetary policies, debt, and role of IFIs.
	Wednesday	Nov 10 <sup>th</sup>	10:15-11:00	16:15-17:00	Discussion of monetary/fiscal policymaking complexities.
<b>Week 5</b>	Monday	Nov 15 <sup>th</sup>	9:30-10:15	15:30-16:15	Domestic Resource Mobilization (DRM)

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	Monday	Nov 15 <sup>th</sup>	10:15-11:00	16:15-17:00	Discussion of implications of DRM and transition to formal economy.
	Wednesday	Nov 17 <sup>th</sup>	9:30-10:15	15:30-16:15	Fiscal space analysis and eight financing options assessment for social protection
	Wednesday	Nov 17 <sup>th</sup>	10:15-11:00	16:15-17:00	Discussion of innovative fiscal space options
<b>Week 6</b>	Wednesday	Nov 24 <sup>th</sup>	11:00	17:00	Personal Assignment: Country analysis of fiscal space options for Social Protection



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