

## 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.

### Course objectives

- 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**

- o Importance of sustainably financed social protection and the role of national dialogue.
- o International principles related to social protection and financing of social protection.
- o Role of IFIs and their mandates. Global financial initiatives and how they can work for social protection
- o 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**

- o 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.
- o Budget planning (revenues and expenditures) and efficient spending.
- o The role of the EU Budget Support Programmes for improving PFM and achieving universal social protection.
- o Budget performance analysis using Results-based Budgeting, Integrated National Financing Frameworks (INFFs), and Public Expenditure and Financial Accountability (PEFA), among others.
- o Costing a social protection programme.

- **Module 3: Traditional and innovative financing for social protection**

- o The macro-economic framework, monetary and fiscal policies in complex macro environments (e.g. highly indebted countries, monetary unions).
- o The objectives and role of fiscal space analysis: what to look at and how to lead it.
- o Country good practices based on UNICEF work on value for money expenditures.
- o Domestic Resource Mobilization and the transition to formal economy.
- o Discussion of financing options such as social insurance contributions, taxation, and foreign aid transfers, restructuring of the debt, illicit financial flows, etc.
- o 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 work on [Public Finance for Children \(PF4C\)](#), the [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.

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

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

### 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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