BUILDING THE INVESTMENT CASE FOR ENDING VIOLENCE AGAINST CHILDREN

Toolkit

OFFICE OF THE SPECIAL REPRESENTATIVE OF THE SECRETARY-GENERAL ON
VIOLENCE AGAINST CHILDREN

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Foreword

More than half the world's children are exposed to some form of violence every year. The impact of this violence is devastating and long-lasting. In addition to the human cost, violence against children imposes significant economic burdens across countries, regardless of income status, region or cultural context. National-level estimates of the overall direct and indirect costs of violence are as high as 11 per cent of national gross domestic product (GDP). The scale of the cost becomes clear when benchmarked against total government health expenditures: the annual costs of violence against children exceed annual government expenditure on health in several countries, in some cases by up to six times.

Ending violence against children makes economic sense. Spending on child protection and well-being should be seen as an essential investment in building human capital and ensuring people-centred development across the lifecycle. Yet current levels of spending on the prevention and response to violence remain low.

Building an investment case for ending violence against children is a powerful tool to change that. It can demonstrate the significant social and economic returns that can be achieved by strengthening investments in cross-sectoral services for children and their caregivers. It supports advocacy to place child protection and well-being high on the political agenda, and to ensure it is duly embedded in national and local development plans.

My Office has been working closely with States and other stakeholders to make the case for greater investment in child protection and well-being, including through supporting peer learning and the sharing of relevant experiences and expertise. This Toolkit builds on these efforts and provides a step-by-step guide to assess the economic costs of violence against children and the return on investing in violence prevention.

With less than five years remaining to achieve the Sustainable Development Goals, the world is not on track to keep the promise to end violence against children by 2030. But I firmly believe we can change course. Last year saw an unprecedented mobilization to tackle violence against children, with the first Global Ministerial Conference on Ending Violence against Children and the launch of the Pathfinding Global Alliance on Ending Violence against Children. The need for greater investment in child protection and well-being has been – and continues to be – at the heart of this wide, multi-stakeholder mobilization.

We must maintain this momentum. It is my hope that this Toolkit will assist in that endeavour.

Najat Maalla M'jid
Special Representative of the Secretary-General on Violence against Children

Acknowledgements

This Toolkit is the result of research managed by the Office of the Special Representative of the Secretary-General on Violence Against Children (OSRSG VAC). Cornerstone Economic Research was commissioned to undertake the research, and the project team was composed of Simon Halvey, Conrad Barberton, Carmen Abdoll and Jonathan Carter.

OSRSG VAC gratefully acknowledges the financial support of the Government of Iceland for the development of this Toolkit.

This Toolkit builds on the Special Representative's 2022 annual report to the Human Rights Council and her Office's wide engagement with States, the UN system, civil society and other partners on promoting greater investment in child protection and well-being. To inform the development of the Toolkit, there were two phases of consultation over the course of 2024. The first related to examining existing data and methodologies for assessing the economic costs of violence against children (VAC) and the return on investing in violence prevention, for which a reference group was established. The second phase of consultation was on the fully developed Toolkit, which included the reference group and a wider set of stakeholders.

The authors are grateful to everyone who has contributed to this assignment by participating in workshops, interviews and remote meetings, by providing feedback on drafts, and by generously sharing documents and data with the team. Particular thanks go to Prof. Anke Hoeffler (University of Konstanz, Germany), Ásmundur Einar Daðason (Minister of Education and Children, Iceland), Astra Bonini (United Nations Department of Economic and Social Affairs - UN DESA), Barnabas Mwansa (UNICEF Zambia), Prof. Bruce Rasmussen (Victoria University, Australia), Danyel Iorio De Lima (Ministry of Planning and Budget, Brazil), Erna Kristín Blöndal (Ministry of Education and Children, Iceland), Faith Nimineh (ChildFund Alliance), Hjördís Eva Þórðardóttir (Ministry of Education and Children, Iceland), Prof. Howard Friedman (United Nations Population Fund - UNFPA), Hugh Bagnall-Oakeley (Save the Children), Hyacinth Blair (Ministry of Education and Youth, Jamaica), Dr John Symons (Victoria University, Australia), Jun Fan (UNICEF Pacific), Dr Kim Sweeny (Victoria University, Australia), Maria Paula Suarez (Plan International), Marie Busk Larsen (Save the Children), Martin Svatek (ChildFund Alliance), Meg Gardinier (ChildFund Alliance), Mitchell Ainebyoona (Save the Children), Mohammed Meqdady (National Council for Family Affairs, Jordan), Monika Navickienė (Minister of Social Security and Labour, Lithuania), Mutuma Ruteere (National Crime Research Centre, Kenya), Nadia Carvalho (Avenir Health), Oliver Fiala (Save the Children), Peter Ogindo (Directorate of Children Services, Kenya), Rachel Sanders (Avenir Health), Prof. Ramesh Raghavan (New York University - NYU), Rebecca Smith (Save the Children), Stephen Blight (UNICEF HQ), Susan Musonda (Ministry of Community Development and Social Services, Zambia), Tamara Tutnjevic (World Vision), and Virgínia de Ângelis Oliveira de Paula (Ministry of Planning and Budget, Brazil).[i]

i Note that all details and affiliations are current as at the time of consultation in 2024.

CONTENTS

Abbreviations

ABBREVIATIONS	EXTENDED FORMS
BCR	Benefit-cost ratio
DALYs	Disability-adjusted life years
DHS	Demographic and Health Survey
FGM	Female genital mutilation
GBD	Global Burden of Disease
GDP	Gross domestic product
MICS	Multiple Indicator Cluster Surveys
OSRSG VAC	Office of the Special Representative of the Secretary-General on Violence against Children
PAF	Population-attributable fraction
QALYs	Quality-adjusted life years
ROI	Return on investment
SDGs	Sustainable Development Goals
SSW	Social service workforce
UN	United Nations
UNICEF	United Nations Children's Fund
VAC	Violence against children
VACS	Violence Against Children and Youth Surveys
VSL	Value of a statistical life
WHO	World Health Organization

Background

In 2022, the Office of the Special Representative of the Secretary-General on Violence against Children (OSRSG VAC), the United Nations Children's Fund (UNICEF), ChildFund Alliance, Plan International, Save the Children and World Vision International published an advocacy brief – *The Violence Prevention Dividend: Why preventing violence against children makes economic sense*.[1] The brief is underpinned by research confirming the high costs of violence against children (VAC) to society, and the significant returns that could accrue from investments made in interventions to prevent and respond to VAC. The research highlights the need for a paradigm shift, from viewing expenditure on the protection of children from violence as a cost, to viewing it as an investment. This Toolkit builds on, and updates, that research.

Part A explores why it is important to develop an investment case to prevent and respond to VAC. VAC is widespread, impacting children directly and imposing costs on governments and economies. Though current levels of government spending on the prevention of VAC are low, there are high potential returns from investing in prevention and response programmes. Part A outlines the violence prevention dividend governments can realize by developing and funding an integrated, cross-sectoral approach to tackle VAC. It is relevant to all stakeholders who wish to further understand both the importance of investments to prevent and respond to VAC, and the current evidence within this space (*see Table 1*).

Part B describes how to develop an investment case to prevent and respond to VAC. It details different studies to gather and generate the information necessary to present a persuasive case to governments, setting out why they should invest more in integrated strategies to prevent and respond to VAC. It provides a stepwise approach to developing and using these component studies to make a compelling investment case. As a technical guideline, Part B is chiefly relevant to practitioners who will develop investment cases for preventing and responding to VAC, to parties who will commission and fund such studies, and to stakeholders who will engage with the results (*see Table 1*).

Table 1. Intended audience

AUDIENCE	STAKEHOLDERS	RELEVANT PARTS
Policymakers	Ministries with responsibility for finance and planning, child protection, social protection, health, education and justice; elected representatives; local governments	Part A & Part B
Financial	Donor organizations; government development agencies; development banks; United Nations and other multilateral organizations	Part A & Part B
Technical	Academia; scientific community; research organizations; researchers; national government staff	Part B
Intervention implementers	Frontline professionals in the child protection, health, education, social protection and justice sectors; civil society and other organizations providing services on behalf of the State	Part A
Advocacy and monitoring	Civil society, community, faith-based and survivor-led organizations; national human rights institutions	Part A

Part A

Why develop an investment case to prevent and respond to violence against children?

1 Introduction

The Convention on the Rights of the Child guarantees the right of all children to live free from violence.[2] The Sustainable Development Goals (SDGs) also include a commitment to ending all forms of VAC,[3] leaving no one behind. While some forms of violence are addressed in specific SDG targets, the 2030 Agenda for Sustainable Development[4] also addresses broader factors that put children at risk of violence or that help protect them from it.[5]

Achieving the SDGs means creating safe, inclusive and empowering environments for all children and their caregivers. This requires the provision of a chain of cross-sectoral services at the local level, as outlined further below. These are services that prioritize violence prevention, that address risk factors, that strengthen protective factors, and that ensure an appropriate response for victims.

Ending VAC is a key accelerator for the implementation of the SDGs, and for ensuring people-centred development across the life cycle. Child protection and well-being must therefore be duly embedded in national and local development plans. One of the greatest challenges is to persuade States and development partners to allocate sufficient funding to implement these integrated approaches to tackling VAC.

Definition of Violence Against Children

Violence against children (VAC) is an umbrella term that covers all forms of abuse, neglect and exploitation of children, whether physical, sexual or emotional.

This Toolkit responds to that challenge. It supports States and other stakeholders to develop an investment case to prevent and respond to VAC, providing a powerful instrument to influence policy and shape decisions at the highest political level on budgetary investments in child protection and well-being.

Figure 1. SDG targets addressing specific forms of VAC

2 What is an investment case?

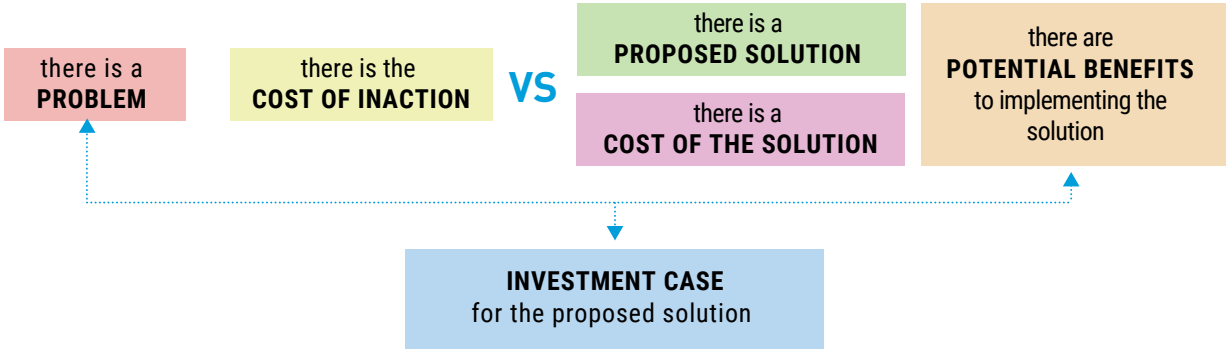
Investment cases use economic arguments to mobilize funding by presenting the range of costs and benefits associated with an intervention to show it is a sound investment. These benefits can be quantified in monetary terms (e.g., returns on investment, cost-benefit ratios, increases in household income) or in other socio-economic terms (e.g., disability-adjusted life years (DALYs) averted, additional years of schooling attained, cases of child marriage prevented, lives saved). Investment cases also typically highlight the status quo, the costs associated with inaction, and the progress that can be achieved by investing in the interventions of interest.

Table 2. Questions an investment case seeks to answer

QUESTIONS	POSSIBLE ANSWERS
What is the problem?	• The nature and prevalence of VAC in the country • Shortcomings in the accessibility and quality of current services • Current levels of government spending on child protection and other violence prevention initiatives
Why should we be concerned about the problem?	• The cost of VAC to the victims, government and society, emphasizing how violence undermines children's development, the effectiveness of government investments in health, education, etc., and ultimately, its impact on labour productivity in the economy
How could the problem be addressed?	• The integrated strategy being proposed to prevent and respond to VAC • The proposed strategy to strengthen the social services workforce
What is the cost of the proposed solution?	• Scenarios for implementing the proposed solution and modalities for implementation • The costing tool developed to calculate the cost of the proposed solution, and the results of costing different scenarios • A costed implementation plan
What are the benefits of implementing the solution?	• The number of children reached by the proposed solution and, importantly, the number of VAC cases averted as a result • The beneficial impacts on the economy – the violence prevention dividend accruing from the averted cases • The positive impacts on other government programmes and spending

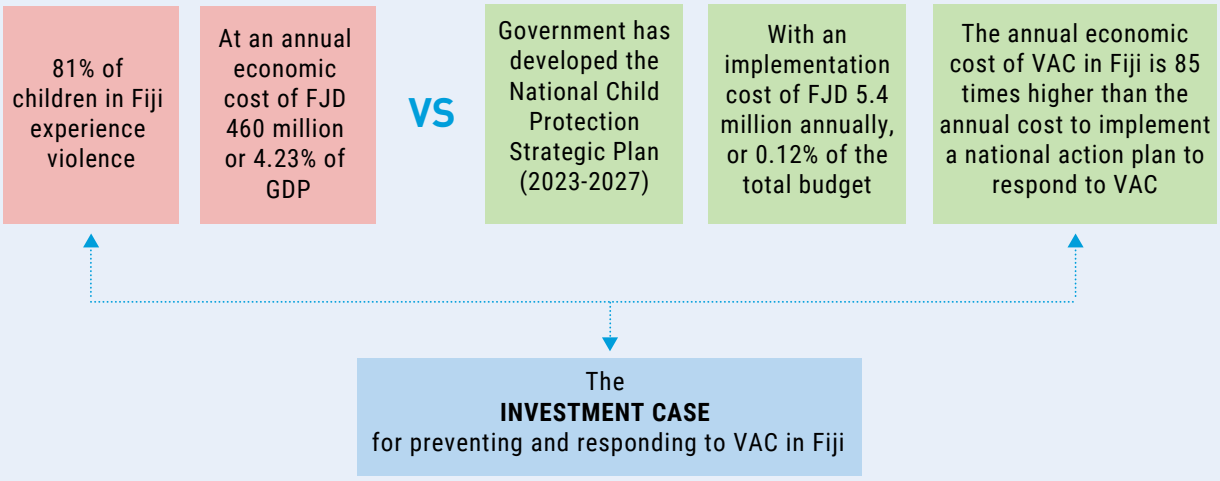
Figure 2 shows how these elements contribute to building an investment case.

Figure 2. Elements of an investment case



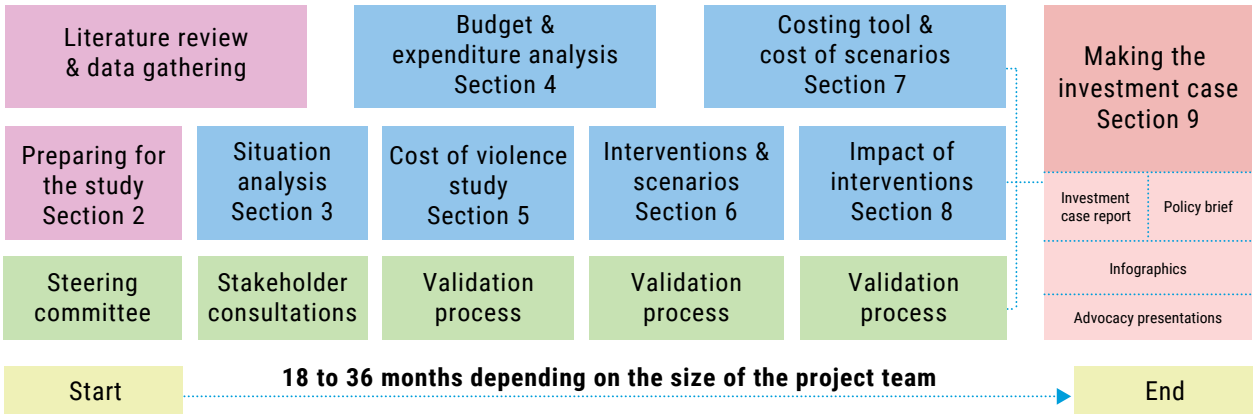
The investment case for preventing VAC in Fiji

A study to estimate the cost of VAC in Fiji[6] was conducted alongside a study to estimate the implementation costs for the National Child Protection Strategic Plan (2023-2027).[7] The juxtaposition of these two costs, and the minimal cost of implementation relative to the total government budget, was used to advocate for funding of the Strategic Plan.



In most instances, developing a good investment case requires significant research. Figure 3 summarizes how a project might be structured to develop an investment case.

Figure 3. Project structure to develop an investment case



Note: The numbered sections in the figure correlate with the sections in Part B of this Toolkit.

Strengthening the social services workforce for child protection in Zambia[8]

The problem: Children in Zambia continue to experience various forms of violence, abuse, neglect and exploitation. In 2023, the government employed only six social service workers per 100,000 children, which is insufficient to address the demand for child protection services.

The cost of inaction: It is estimated that VAC cost the Zambian economy about 9.12 per cent of GDP in 2021.

The solution: To strengthen the provision of child protection services, it is proposed that the government increases the size of the social services workforce to around 7,400 workers over an eight-year period. This will give 90 social service workers per 100,000 children.

Cost of the solution: In year eight, the cost of employing the expanded social services workforce will be ZMK1.66 billion. This represents 0.98 per cent of the total government budget in 2023.

Potential benefits: If the social services workforce had been sufficiently resourced historically, the cost of VAC in 2021 would have been 4 per cent of GDP, implying a cost reduction of ZMK22.7 billion relative to the historical status quo.

Elements of investment cases have been conducted for many different interventions in the social sectors, including child protection. Several studies estimate the economic cost of VAC, be it sexual violence, physical violence, emotional violence or neglect. Other studies estimate the costs of increasing the coverage of specific child protection programmes or interventions, and the expected impact of this scale-up. Some studies advocate for investments in certain population groups, using the prevention of childhood violence as a specific outcome.

Investment cases serve as advocacy tools to demonstrate – to government, donors, planners and any other relevant stakeholders – a compelling argument for investing in programmes to address a particular deficiency in the child protection space. In this sense, an investment case for ending VAC can:

- **provide an economic argument for social interventions.** Governments have difficult choices to make in allocating limited resources. Multiple crises around the world are putting additional pressure on public finances, especially for countries with large debt burdens. In this context, ministries with responsibility for child welfare, protection and well-being face significant challenges in securing the resources needed to make real progress. With mounting fiscal pressures and competing priorities, investment cases allow ministries to buttress violence prevention commitments and existing human rights-based arguments for increased spending on child well-being with clear, evidence-based arguments that spending on child protection and well-being is a sound economic investment with a high return. While taking fiscal pressures on the national budget into account, an investment case can persuade a sceptical finance ministry that such spending is justified.
- **support prioritization of key interventions.** In many countries, there is likely to be a considerable gap between the estimated costs of proposed interventions and the financial resources available – even if the investment case has successfully mobilized additional funding. This gap requires prioritization of expenditures which, in the absence of evidence, is likely to take place informally. This can undermine the impact of investments. By identifying interventions that are likely to be the most effective or to produce the greatest returns, an investment case can ensure these interventions are prioritized.
- **identify fragmentation.** In most countries, the responsibility to deliver programmes to prevent or respond to VAC is distributed across multiple ministries, departments and agencies of government. This is reflected in the development of fragmented plans and policies to address different issues in the violence prevention space. This can result in poor coherence in efforts to prevent and respond to VAC, and under-resourcing of potentially highly effective interventions. An investment case can identify fragmentation and promote an integrated, multi-sectoral approach to prevent and respond to VAC.
- **support the sustainable development agenda.**[9] Only a few years remain until the deadline for the achievement of the SDGs, and the world is not on track to keep the promise made in the 2030 Agenda for Sustainable Development to end all forms of VAC. By promoting investments to prevent and respond to VAC, an investment case is a key tool to help a country achieve the SDGs. It can feed into important processes, such as the development of national or local development plans and United Nations Sustainable Development Cooperation Frameworks.

Figure 4. Child-sensitive and gender-responsive protection systems and the SDGs

3 Why build an investment case for ending violence against children?

Violence against children is widespread

More than half of the world's children are exposed to some form of violence every year. No child or country is exempt. Children's vulnerability to violence is exacerbated by diverse and often interlinked drivers, including poverty, social inequalities, gender discrimination, conflict, climate change, forced displacement, food insecurity, and harmful social norms, among others. Pre-existing vulnerabilities are being magnified while new ones are being generated. Violence occurs in various settings, including in homes, in schools, on the streets, in institutions, online, and in conflict and humanitarian settings. Children who are the victims of violence or neglect in one area of their lives are more likely to be victims in other areas too. Indeed, their lives are often marked by a continuum of violence.

Figure 5. Key facts on VAC prevalence

246 million children experience violence in and around schools.[10]	**160 million** children are engaged in child labour.[11]	At least **230 million** girls and women alive today have undergone FGM.[12]
Suicide is the fourth leading cause of death among adolescents aged 15 to 19, and **almost 46,000** adolescents aged 10 to 19 end their own lives each year – about 1 every 11 minutes.[13]	**1.6 billion** children (2 in 3) regularly face violent punishment at home; and more than two thirds of these children are subjected to both physical punishment and psychological aggression.[14]	More than **30%** of children living with disability in 25 countries have experienced violence, and they are twice as likely to face neglect and/or sexual, physical or mental abuse as children living without disability.[15]
Children account for **38%** of all identified victims of trafficking.[16]	**15%** of children have reported cyberbullying victimization.[17]	Around **12 million** girls each year are married during their childhood.[18]
Around **1 in 8** women and girls, and 1 in 11 men and boys, experienced rape or sexual assault before the age of 18.[19]	More than **300 million** children per year are victims of online sexual exploitation and abuse.[20]	**1 in 6** children live in areas affected by armed conflict.[21]

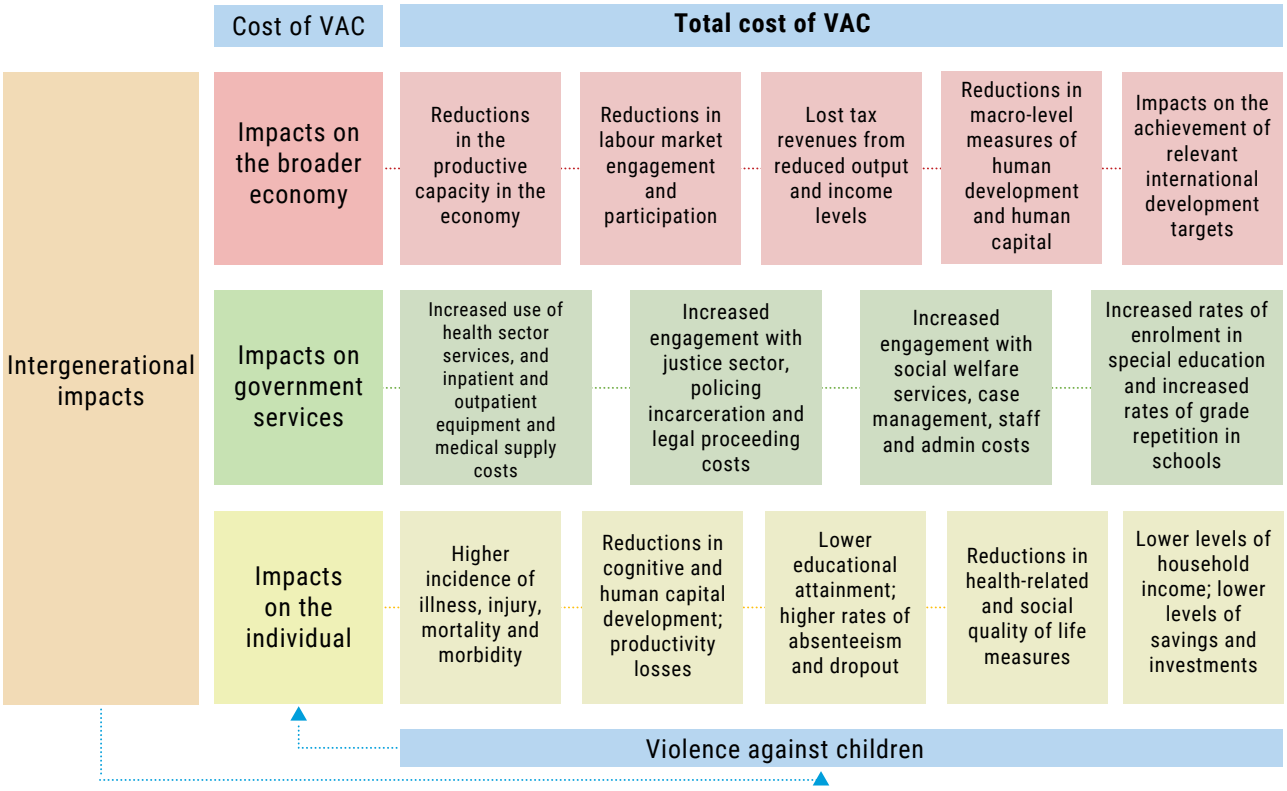
Violence against children exacts a significant toll

Violence continues to cost children their lives, well-being and futures. Consistent research findings show that violent experiences in childhood increase the risks of depression, post-traumatic stress disorder, borderline personality disorder, anxiety, behavioural disorders, and both suicide and attempted suicide.[22] There is also strong evidence that physical, emotional and sexual violence in

childhood increases the risk of HIV and other sexually transmitted infections, early pregnancy, reproductive health problems, and communicable and non-communicable diseases.[23] Long-lasting and intergenerational impacts arise from delayed cognitive development, poor school performance and dropout, delinquency, and violence as an adult, including intimate partner violence.[24]

Beyond its direct impacts, violence can have long-term economic and social costs. For example, VAC undermines the efficiency and effectiveness of all government investments in services for children, including antenatal care, nutrition and parenting programmes, early childhood development, social protection and education. The pervasive effects of VAC hamper both individual and social development and they hold back economic growth.

Figure 6. The social and economic impacts of VAC



Child victims suffer directly from the violence they experience. They and their families often bear the direct costs of treating or responding to the damage caused. Child victims may not reach their full education and health potential, which can limit their future productivity and income. These individual impacts result in large economic costs for society too.

Governments incur direct costs in responding to the short- and long-term health impacts of violence. They incur costs through the responses of the child protection and justice system in protecting and rehabilitating victims, and in enforcing the law against perpetrators. And they incur costs in the education sector due to grade repetitions and increased demand for special education services.

VAC impacts the economy of a country by reducing productive capacity. This is due to children not realizing their full potential and to reductions in labour market engagement and participation. The combination of these impacts can affect the potential earnings of individuals and businesses, resulting in lower tax revenue for governments. These impacts also affect an economy's performance against macro-level indicators of human development and human capital, and they impair the realization of national development goals.

And VAC has intergenerational impacts as well. Many long-term outcomes of VAC – for example alcohol abuse, drug abuse, mental health issues and behavioural disorders – are risk factors for further violence, leading to a vicious cycle of abuse and victimization.

Violence against children has a significant economic cost

Evidence shows that the social and economic costs of VAC manifest at the time of the violent act and throughout the life course of the victim, often into subsequent generations. By quantifying the different impacts and adding them together, it is possible to calculate the economic cost of VAC - and this cost is significant.

A seminal study published in 2014 estimated the global impact of physical, psychological and sexual VAC at over US$7 trillion, which is equivalent to nearly 9 per cent of global GDP, and more than total government expenditure on health, and on primary and secondary education globally in that year.[25]

Data from country-level studies on the economic cost of VAC are similarly damning, with national-level estimates as high as 11 per cent of GDP.[26] The enormity of this cost is perhaps clearest when it is benchmarked against total government health expenditure by country. Then, it can be seen that the annual cost of VAC exceeds annual government expenditure on health in some countries, often by several times (*see Table 3*).

Table 3. Estimates of the economic cost of VAC

COUNTRY	YEAR OF PUBLICATION	TOTAL COST OF VAC ESTIMATE (CONVERTED/ESTIMATED)					
		NOMINAL USD (MILLIONS)		% GDP		% GOVERNMENT HEALTH BUDGET	
Australia[27]	2019	25,789		1.94		25.32	
Australia[28]	2016	9,283	22,194	0.69	1.64	10.15	24.26
Cambodia[29]	2015	168		1.10		77.64	
Canada[30]	2003	10,587		1.67		23.66	
China[31]	2015	101,010		1.70		76.23	
Germany[32]	2012	16,263	43,850	0.43	1.17	5.63	15.17
Ghana[33]	2015	249	388	0.50	0.79	31.67	49.31
Italy[34]	2013	17,309		0.81		11.58	
Japan[35]	2020	50,236		1.00		11.21	
Japan[36]	2014	16,017		0.26		2.85	
Nigeria[37]	2019	15,204		2.65		599.72	
South Africa[38]	2016	18,697		5.39		126.36	
Türkiye[39]	2013	6,396	61,681	0.73	7.00	20.64	199.07
United States (US)[40]	2012	123,812	584,998	0.82	3.89	10.40	49.13
US[41]	2010	65,140		0.45		6.51	
US[42]	2018	428,254	1,995,384	2.35	10.96	27.76	129.36
Vanuatu[43]	2009	3	4	0.46	0.67	23.19	33.57

While the economic impact of VAC differs across countries, an important reason for the divergent cost estimates in Table 3 lies with the different methodologies used to estimate the economic cost. A consistent approach to estimate the full economic cost of VAC is important, so that cost estimates are comparable. This Toolkit seeks to promote this endeavour.

Figure 7. Countries with available estimates of the economic cost of VAC

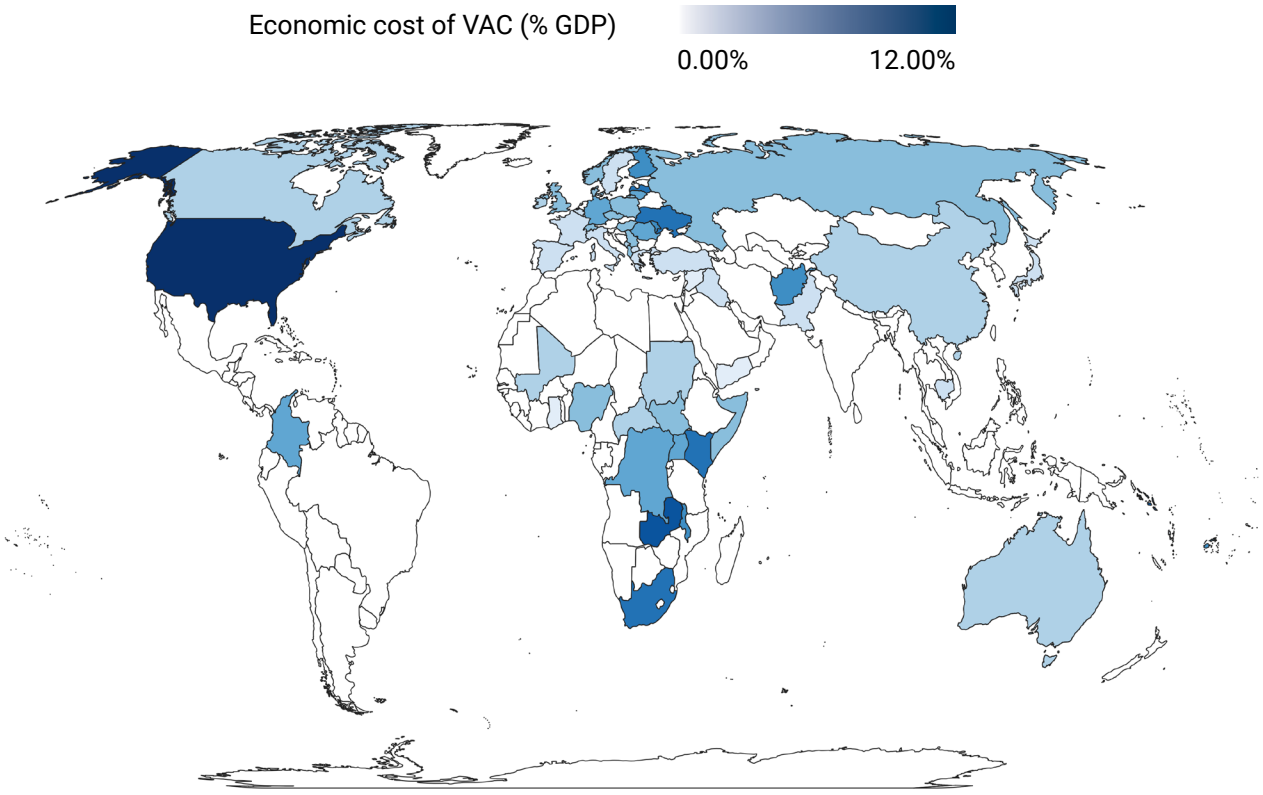


Figure 7 shows the countries for which national-level estimates of the cost of VAC – or some component of VAC – exist. It highlights that the literature on the cost of VAC is growing rapidly: of the 60 countries with national-level estimates, 57 have estimates from studies published since 2010.[44] However, the map also highlights regional gaps – studies are scarce across much of the Global South, with significant gaps in Latin America, Africa, South Asia and Southeast Asia.

What is clear from the map, however, is that all countries, irrespective of development status, suffer substantial economic costs due to VAC. By any measure, even the lowest of these estimates represents an enormous cost in terms of impaired socio-economic development, especially when one considers that these losses occur every year.

The pain, suffering and trauma of victims, their diminished physical and mental health, and the impact on their social interactions and relationships is difficult to quantify in economic terms and it is seldom included in research studies. Consequently, current estimates of the economic cost of the impacts of VAC provide only a partial picture.

Challenges in identifying the economic impact of VAC

Even with a clear definition of the economic impact of VAC, estimating the magnitude of this impact remains difficult due to several factors:

- **VAC is often unobserved and underreported:** Estimates of the cost of VAC generally rely on reported or official estimates of rates of violence. However, violence rates are almost always underreported due to issues with the definition of VAC, systematic underreporting of incidence, thresholds for substantiation and data gaps.
- **Violence has numerous and complex impacts on victims:** The impacts of VAC can be immediate and self-evident, or they can be latent and unobserved. It is exceptionally difficult to identify all the impacts of VAC.
- **The impacts of VAC are ongoing in nature:** Certain impacts manifest immediately and continue to affect the victim throughout their life. Other impacts only manifest later in life, when the victim is long removed from the acts of violence.
- **Violence has significant impacts beyond the direct victim:** VAC impacts families, businesses, the government and society. Understanding the full extent of the impacts of VAC is critical to estimate the economic impact of VAC.[45]
- **Violence has intergenerational impacts:** The impacts of VAC extend across society and across generations, as they often manifest as risk factors for subsequent perpetration.
- **Violence occurs alongside other causes of economic burden:** A specific economic burden might have multiple causes, one of which may be VAC. It is difficult to unpack whether these impacts result from household poverty or exposure to violence, which makes it hard to assess the share of the impact that should be attributed to VAC.

Categorizing the cost of violence

The recent development of the International Classification of Violence against Children (ICVAC)[46] has formalized global classifications of VAC, but consensus is still lacking around the scope or classification of the economic cost of VAC. Some studies focus on direct costs, while others include indirect costs; some differentiate between financial and non-financial costs, others between annual and lifelong costs, and others do not differentiate between cost categories at all; some estimate the intangible costs of VAC while others do not; some identify costs from the perspective of government only, while others consider the individual and broader societal costs. In the interests of formalizing an approach to costing VAC, Table 4 presents a proposed typology that has been adapted from an approach developed by UN Women.[47]

Table 4. Proposed typology to assess the economic cost of VAC

COST CATEGORY	COST TYPE	COMPONENTS
Direct	Medical	Emergency care and hospitalization; inpatient costs; outpatient costs; short-term healthcare; long-term and chronic healthcare; mental healthcare
	Non-medical	Policing and investigating VAC incidents; adjudication and prosecution in VAC cases; incarceration and rehabilitation of VAC perpetrators; policing, prosecution and incarceration for adult and juvenile perpetration as a result of VAC exposure in childhood; social welfare services; child protection services; social security; special education; school repetition and dropout; housing and homelessness
Indirect	Tangible	Productivity losses (realized as DALYs) due to lifelong health burdens associated with childhood VAC exposure; loss of income associated with reduced levels of educational attainment attributable to VAC; losses in government tax revenue due to productivity and income losses; losses due to market inefficiencies (deadweight losses)
	Intangible	Reductions in quality of life as a direct or lifelong impact of VAC (non-fatal or fatal)

4 What investments are needed to end violence against children?

The social and economic costs of VAC are staggeringly high, and research shows that investment in violence prevention and child protection by most governments is insufficient. Yet, with the right investments, VAC can be prevented and the associated human and economic costs can be averted.

Evidence is growing on successful and cost-effective interventions that can inform programmatic responses – for instance, holistic strategies to prevent and respond to VAC, and guidance on good practice to address specific forms and drivers of violence. The INSPIRE package sets out evidence-based solutions, for example.[48] Up to 50 per cent decreases in prevalence have been achieved by well-designed programmes over relatively short time periods.[49]

The key challenge is to translate this knowledge into a chain of services for children and their caregivers. Investment to end VAC requires much more than strengthening the child protection system, since it involves many stakeholders beyond this core sector. Children and families should be placed at the centre of investment to end VAC, with integrated social services built around them.

This starts with birth registration and ensuring children have a legal identity. It includes safe, inclusive and empowering education that starts in early childhood and incorporates digital literacy. It includes physical, mental, sexual and reproductive health services. And it includes justice and child protection services that are adapted to the needs of children and that are accessible to all.

Such investment also encompasses interventions that don't necessarily target children but rather facilitate an enabling environment for violence prevention. Examples include parent and caregiver support, investments to improve the built environment and address violence hotspots, social behaviour change interventions, and sustainable and accessible social protection coverage.

Enacting integrated child-focused legislation and policy in Iceland

In 2021, the Icelandic Parliament passed the Act on the Integration of Services in the Interest of Children's Prosperity (the Prosperity Act).[50] This obligates all service providers to collaborate to ensure that children receive appropriate and unhindered access to the integrated services and support they need. This will generate an estimated 11 per cent annual return on government spending on children over the long term.

Government service providers and systems are needed that can facilitate and manage the above services with a quality work force, and structures are needed to manage data and monitor expenditures and outcomes. This will ensure that expenditures are deployed efficiently, equitably and effectively. There is growing political commitment to end VAC and action is being taken to support this commitment; however, much is taking place in silos. Preventing violence requires a whole-of-government effort that goes beyond social sector ministries. Ministries responsible for planning, economic development and finance need to be fully engaged, and all government sectors should understand that violence prevention is a mechanism to reduce poverty, foster economic growth and enhance social development. A priority is to embed the prevention of violence into all child-facing services.

Returns on investment

Iceland's child-focused legislation (the Prosperity Act 2021) demonstrates the importance of adopting an integrated, multi-sectoral approach to VAC interventions. But it also highlights the returns on investment, or benefits, that significantly exceed the initial implementation costs of interventions. Indeed, many violence prevention interventions have a low implementation cost relative to the societal costs they prevent. These positive returns on investment, or large benefit-cost ratios (BCRs), are evident across studies, regardless of country and regional contexts and the types of VAC that interventions target (*see Table 5*).

Table 5. Returns on investment for VAC prevention programmes

COUNTRY	YEAR	TYPE	PROGRAMME	OUTCOME
Australia[51]	2021	Preventing school bullying	Friendly School Programme	BCR 1.6–2.2
Canada[52]	2017	Preventing paediatric abusive head trauma	Period of PURPLE	BCR 2.9–54.7
Canada[53]	2022	Multimodal treatment for child sexual abuse	Be Brave Ranch	BCR 9.2–12.8
India[54]	2021	Preventing child marriage	Life Skills Education and Youth Information Centres programmes	BCR 21
Kenya[55]	2021	Parenting programme	Msingi Bora Parenting Intervention	BCR 10.6–15.5
Netherlands[56]	2020	Preventing school bullying	KiVa	BCR 4.0–6.7
New Zealand[57]	2019	Parenting programme	Incredible Years Parenting Programme	BCR 3.8
Sweden[58]	2020	Parenting programme	Four programmes	BCR 5.96–15.80
Türkiye[59]	2005	Parenting programme	Mother Child Education Programme	BCR 5.91–8.14
US[60]	2012	Preventing adolescent problem behaviour	Communities that Care	BCR 5.3–10.2
US[61]	2018	Child abuse and neglect prevention programmes	Child-Parent Centers and Nurse-Family Partnership	BCR 1.7–6.4
US[62]	2018	Multisystemic therapy for child abuse and neglect	MST-CAN	BCR 2.2–4.5
US[63]	2012	Parenting programme	SafeCare	BCR 14.7
US[64]	2020	Preventing child abuse and neglect	Promoting First Relationships	BCR 5.2–19.1

Given the complications of capturing all long-term positive impacts of preventing VAC, including intergenerational effects and society-wide impacts, many of the high returns on investment cited in Table 5 under-estimate the true value of programmes. Still, these positive returns compare favourably when benchmarked against other public investments, such as large-scale infrastructure investments. This fact alone justifies public expenditure on violence prevention and response programmes, and yet these violence prevention dividends are often neglected in impact assessments and evaluations. This highlights the need for additional research, and for foregrounding these results in planning and budgeting processes.

What is a violence prevention dividend?[65]

Investment in proven, evidence-based violence prevention and response programmes remove critical barriers to children achieving their health, educational and economic development potential. The economic benefits flowing from such investments accrue through multiple mechanisms.

- All children will reach their full potential, expanding the supply of productive labour market participants to the economy, boosting per capita incomes and increasing domestic demand.
- Existing health, education and social protection spending will be more effective, as children's development will not be hindered by the impact of violence. Eliminating VAC will raise overall human capital.
- Costs associated with the consequences of VAC on health, education, child protection and criminal justice systems will be reduced, allowing governments to use funds more productively.
- The vicious intergenerational cycle of violence, and its links to poverty, will be broken. This improves the economic trajectories of children and their parents and communities.

The sum of these benefits represents a dividend that will accrue to society, if governments invest in programmes to prevent and respond to VAC.

5 Developing costed integrated strategies to address violence against children

The *Global Status Report on Preventing Violence Against Children 2020*[66] finds that, of 155 countries surveyed, 80 per cent had at least one national action plan to prevent VAC, but that less than 25 per cent had fully funded their plans. There is little data on whether this funding has translated into actual expenditure.

This tells us more work is needed to ensure that government budgets adequately resource plans and strategies to prevent and respond to VAC.

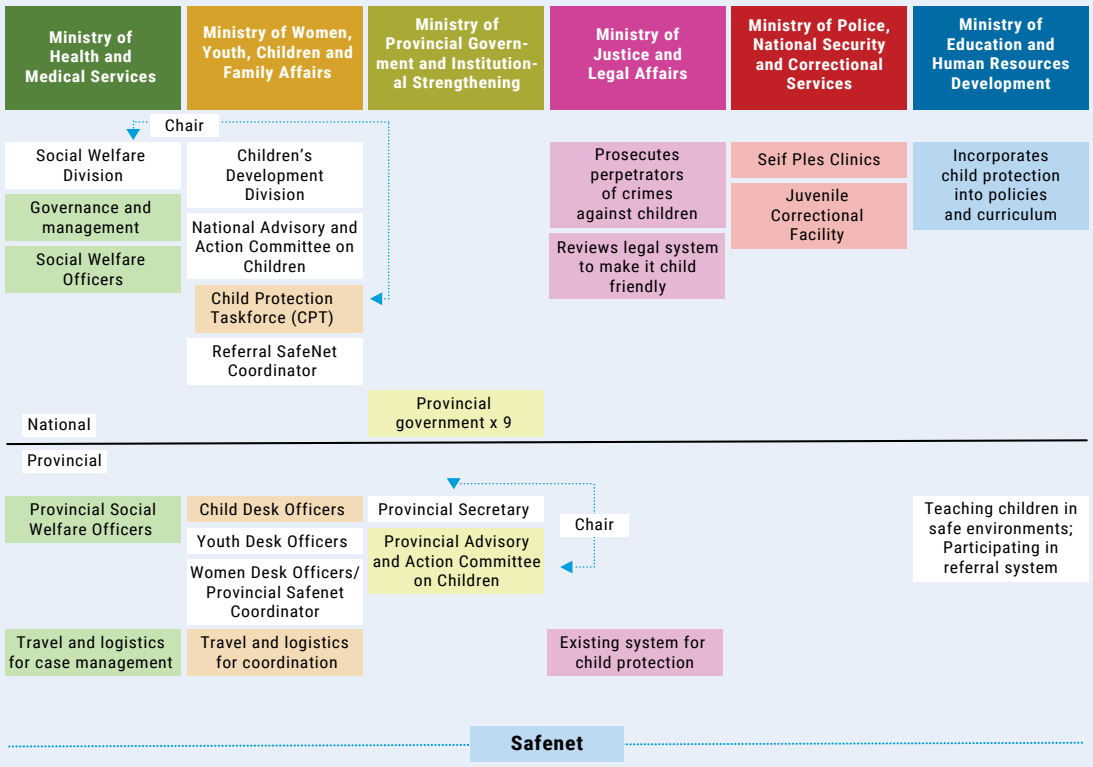
Step one is to develop an **integrated strategy** to address VAC that is duly connected with the national development plan or equivalent policy framework. Step two is to cost the strategy and develop a **costed implementation plan**. Ideally, this should involve developing a **costing tool** that enables activity-based costing of the services, taking into account the personnel and other inputs required, salaries and prices, the demand for services, and the institutional arrangements in government to deliver the services. The costing tool should be designed to allow users to explore **different service scenarios** and develop costed implementation plans. Ideally, the strategy and costing tool should be developed simultaneously, so that the affordability and fiscal sustainability of different service scenarios can inform the strategy.

When developing a costing tool, it is useful to show how its structure aligns with institutional arrangements to deliver services to prevent and respond to VAC.

The costed strategy and implementation plans are key inputs into the development of an **investment case** to support bids for funds in the government's budget process. A finance ministry is far more likely to fund a strategy or plan that has been properly costed than one that has not. This is because the costs define the budget request, linked to implementation plans and specific outputs. The ministry can then evaluate the fiscal affordability of the budget request, the potential social benefits to be derived, and the likelihood of funds being used as intended – all important variables in budget decisions.

Costing VAC prevention policy in the Solomon Islands[67]

This costing tool covers the core components of the child protection system, as envisaged in the Solomon Islands' *Multi-Sectoral Child and Family Welfare System Implementation Plan 2023–2027.*



Core roles and responsibilities for child protection implementation are assigned to the Ministry of Health and Medical Services and to provincial governments. The Ministry of Women, Youth, Children and Family Affairs has a lead role in advocacy and coordination.

Funding integrated services

Effective prevention and response to VAC ought to be a national priority for each government. Ideally, this would involve high-level political commitment to ensure that VAC is a key component of national plans and that relevant ministries work together to develop an integrated, cross-sectoral approach.

Nearly all governments are working to improve the credibility of their budgets and to strengthen public finance management processes and systems. Therefore, proposals to improve budgeting for VAC prevention and response must align with these systems and budget reform initiatives.

Funding an integrated approach to services may prove challenging for many countries, simply because their budget systems are not set up to fund cross-sectoral strategies. Rather, they fund ministries, departments and agencies to implement programmes that fall within their respective mandates. In all government contexts there is scope to improve cross-sectoral co-operation in planning, budgeting and implementing initiatives, however. This may be achieved through a presidential task team, sectoral task teams, function budget groups, memorandums of understanding between departments and joint standard operating procedures.

A cross-cutting agenda for children and adolescents in Brazil

Brazil's Federal Multi-Year Plan for 2024-2027 (Plano Plurianual or PPA)[68] defines the guidelines, objectives and targets for the Brazilian government regarding capital expenditures and other costs.

The PPA has a Crosscutting Children and Adolescents Agenda, reflecting the need for a multi-sectoral vision around public services for children and adolescents aligned with the SDGs.

The priorities for the PPA are monitored every six months and other aspects, such as indicators and goals for specific objectives and deliverables, are monitored annually.

A review of the PPA is conducted within 120 days of the publication of the Annual Budget Law. As part of this review, programmes will be updated to align with current implementation of public policies.

In addition, countries can structure their programme-based budgets to include lines for programmes to prevent and respond to VAC. Most countries also have the scope to add lines to their Chart of Accounts or equivalent to capture spending on violence prevention and response programmes. This facilitates transparency and accountability for the use of funds – which is critically important.

Where decentralized governments (states, provinces, counties, etc.) implement violence prevention programmes, it would be very useful for national governments to prescribe standard budget structures for relevant sectors. This will ensure that budgets and spending across these entities can be compared and easily aggregated.

Uniform programme-based budgets for child protection in South Africa

In South Africa, the Objective segment of the Chart of Accounts prescribes a uniform budget programme structure for all provincial departments that aligns with their constitutional mandates.[69] The programme-based budget for each provincial Department of Social Development is structured as follows:

1. DEPARTMENT OF SOCIAL DEVELOPMENT
2. ADMINISTRATION
3. SOCIAL WELFARE SERVICES
   - i. CHILDREN AND FAMILIES
   - ii. MANAGEMENT AND SUPPORT
   - iii. CARE AND SERVICES TO FAMILIES
   - iv. CHILD CARE AND PROTECTION
   - v. EARLY CHILDHOOD DEVELOPMENT AND PARTIAL CARE
   - vi. CHILD AND YOUTH CARE CENTRES
   - vii. COMMUNITY-BASED CARE SERVICES FOR CHILDREN
4. RESTORATIVE SERVICES
5. DEVELOPMENT AND RESEARCH

Allocations to child protection are shown transparently, and child protection budgets and expenditures can be easily aggregated across provinces.

Certain governments are exploring innovative approaches to fund integrated VAC services. This includes outcome- or results-based budgeting to complement programme-based budgeting; co-financing arrangements between ministries; constituency development funds; and incentives such as pay-for-performance. In most instances, these approaches require the availability of good-quality performance data for funding calculations – a factor that needs to be addressed for wider application of such approaches.

6 How are investment cases used to end violence against children?

Advocating for the investment case

Those seeking to persuade governments to invest more to prevent and respond to violence need to act deliberately and strategically. An advocacy strategy needs to be designed for the country context, which reflects the government structure, how functions are allocated and budgeting arrangements.

Costing and funding Mongolia's Child Protection Law

In 2015, the Government of Mongolia initiated the drafting of the Child Protection Law.[70] UNICEF supported the Ministry of Finance and the Ministry of Labour and Social Protection to cost the draft law.

Officials, including those from the Ministry of Finance, were trained on the importance of costing legislation, on approaches to costing and on the use of costing information in budgeting and implementation planning. The exercise generated an activity-based costing tool, report *(Budget Analysis and Costing of Child Protection Services in Mongolia)* and summary advocacy materials. The report was shared with members of the State Great Khural (Parliament), the National Council for Children and development partners. A new round of advocacy activities was conducted following parliamentary elections in 2016 and presidential elections in 2017.

Following enactment of the Child Protection Law in 2015, the costing study served as a framework for discussions regarding the level of funding needed to implement the Law and as a benchmark against which government budgets for child protection services were measured. From 2018 onwards, the government increased spending on child protection services in line with the costing study.

The advocacy strategy should be bold, targeting the highest level of government, ministries of finance and planning, and line ministries responsible for children – namely education, health, social welfare, social protection, police and justice.

Consensus across the political spectrum is also important. Parliament plays a key role in this respect. Investment is required over a long timeframe to ensure children's protection and well-being – and this extends well beyond the horizon of electoral cycles. Building and maintaining wide political support can be a challenge, but it is possible.

Civil society and faith-based organizations that provide local services to children and families are another key group. So too are professional associations, trade unions, academia and the media. It is crucial that children, families, communities and survivor-led organizations are included as stakeholders. And a United Nations presence in a country can play an important role too, providing technical, financial and other support to build the investment case to end VAC.

The entire process of developing an investment case should be seen as successive advocacy opportunities. It is an opportunity to: build key stakeholders' knowledge of VAC by enlisting them onto a project steering committee; draw ministries of finance, planning and budget into researching funding allocations to address VAC; convene different sectors on how to co-ordinate better; and get government, business and civil society speaking about the social and economic impacts of VAC.

It is critically important that those managing the advocacy processes understand how new policy proposals or budget bids feed into the national budget process. Therefore, the advocacy strategy should detail the budget process, a timetable of key events, stakeholders to be targeted, core messages and events that could be held to reinforce these messages.

Budget advocacy for child protection in Nigeria

In 2018, UNICEF undertook a financial benchmark of government expenditure on child protection services in Nigeria.[71] This study calculated that total national consolidated expenditure on child protection in 2014 was NGN10.1 billion or 0.16 per cent of consolidated federal and state expenditure. It shows that a reallocation of just 0.1 per cent of the consolidated budget to child protection would see consolidated expenditure on child protection increase by 63 per cent.

Against the background of low levels of expenditure on child protection, a second study of the economic burden of VAC in Nigeria, based on the results of the 2014 VAC Survey, finds that 2.78 million fully productive life-years were lost each year due to lower health and education outcomes attributable to VAC.[72] This resulted in an economic burden of NGN1,420 billion due to the health consequences of VAC, equivalent to 1.58 per cent of GDP in 2014, and NGN967 billion due to the education consequences of VAC, equivalent to 1.07 per cent of GDP in 2014.

Following these studies, UNICEF worked with federal and state ministries to conduct a detailed costing of a minimum package of child protection services. This was followed by advocacy activities[73] to increase child protection budgets in line with the costing analysis and to establish a dedicated child protection expenditure line in the National Chart of Accounts.

As a result of these efforts, federal and state ministries included child protection requests in their annual budget proposals for the first time. Federal ministries requested NGN4,764 billion for child protection in 2020, most of which was allocated in the budget. This amounted to 169 per cent of the sum indicated in the costing analysis for a minimum package of services at the federal level. The Federal Government also announced in February 2020 that it would create a dedicated expenditure line for child protection services in the National Chart of Accounts. This will greatly benefit the tracking of spending on child protection and facilitate better coordination of planning and budgeting across federal and state ministries.

Monitoring and evaluating outcomes

Investment cases can also be used to monitor and evaluate the outcomes of implementation. Ideally, funding and implementation of interventions, and their targeted impacts, should be assessed annually to monitor progress towards the relevant goals. Progress can be monitored using budget and expenditure data, administrative data and dedicated service surveys, while evaluation of impacts requires the collection of data through existing household surveys, local-level surveys or dedicated panel surveys with beneficiaries.

A robust monitoring and evaluation framework should be developed with the participation of numerous stakeholders and partners. This will increase buy-in and ownership of the monitoring process, facilitate transparent and collaborative information management processes, improve coordination and increase accountability across stakeholders. Periodic review of the monitoring and evaluation data will provide opportunities for various elements of the intervention – inputs, costs and targets – to be revised, where necessary and appropriate.

Part B

How to develop an investment case to prevent and respond to violence against children

1 Introduction

This Toolkit supports States, development partners, research agencies, civil society organizations and other stakeholders to develop investment cases for integrated interventions to prevent and respond to VAC. It describes the different studies and information necessary to generate a persuasive investment case to advocate for increased government funding, and it outlines the implementation steps for the component studies. The steps are covered in turn in the sections that follow. They include:

- Section 2 – How to prepare to develop an investment case
- Section 3 – How to develop a situational analysis
- Section 4 – How to conduct a budget and expenditure review
- Section 5 – How to estimate the socio-economic costs of VAC
- Section 6 – How to choose interventions and define investment scenarios for scale-up
- Section 7 – How to estimate the costs of interventions under these scenarios
- Section 8 – How to estimate the impact of interventions
- Section 9 – How to make the investment case using the above evidence.

1.1 What is an investment case?

A strong investment case to prevent and respond to VAC:

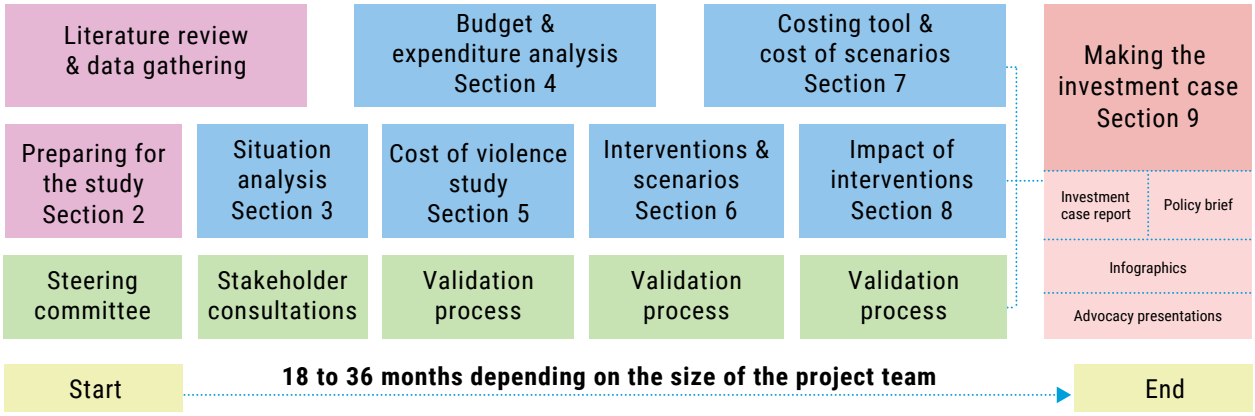
- describes **the problem** that the proposed intervention responds to. In this context, it should describe the nature and extent of VAC in the country. This can be supplemented by a study that **estimates the socio-economic cost of VAC**. This helps emphasize the importance of the issue.
- describes the **proposed solution.** What should the government do to prevent and respond to VAC? This may be a project, a programme or an entire integrated strategy. It is also useful to present different implementation scenarios.
- describes the **cost of the proposed solution** through a realistic, costed implementation plan. What budget is needed to implement the proposed intervention?
- describes the **potential benefits**, both financial and non-financial, to individuals, government and society of implementing the proposed solution. This information is usually drawn from a return on investment-type study from piloting the proposed solution.

1.2 Typical component studies of an investment case

Developing a strong investment case requires significant research; at least six studies collectively generate the information required to make an investment case. This typically takes between 18 months and 36 months, depending on the scope of the project and the size of the research team.

Figure 8 outlines the proposed sequencing of the component studies.

Figure 8. Sequencing of the component studies of an investment case



This Toolkit describes the scope and methodology of these component studies.

Building a strong investment case requires a thorough understanding of the policy context in a country, as well as the proposed interventions. Therefore, it is important to:

- **establish a steering committee to oversee the project**

  The government, and its partners, should establish a Steering Committee to oversee the project, provide input into its design and validate key outputs, such as the proposed intervention scenarios, the costing tool and costing results, and the investment case itself. This Committee should, where possible, be linked with existing coordinating mechanisms related to child protection and well-being. The research team should aim to include in the Steering Committee officials from the presidency/prime minister's office, the ministries of planning and finance, and relevant line departments, as well as key representatives from civil society, academia and national human rights institutions.

- **work with officials in government responsible for child protection**

  The research team must work with the officials in government responsible for the social services workforce, and specifically child protection. Ideally, one or two officials should be seconded to work full time with the research team. This cooperation is important for the sharing of documents and data, and for facilitating consultations with officials working at different levels of the implementation system. It is important to seek inputs from officials who work at the frontline of implementation to understand actual implementation processes and practices, and the challenges they face.

- **include local subject experts on the research team**

  The research team should include local subject experts on VAC, the social services workforce, child protection and public finance management. If this is not possible, the research team should consult with local subject experts at key points in the project.

1.3 Ensuring stakeholder buy-in

Key stakeholders in a VAC investment case project are the presidency/prime minister's office, and the ministries of finance and planning – or their equivalents. These stakeholders provide strategic leadership on the development of plans and the prioritization of budgets to foster socio-economic development and economic growth.

Ideally, these key stakeholders should lead the VAC investment case project from the start, including drawing up the terms of reference. Where a development partner is funding the endeavour, it should seek to locate the work within one of these key ministries. Of course, other ministries play key roles in VAC prevention and response and they should also be engaged in the project. Where a development partner is working with the line ministry responsible for child protection, every effort should be made to bring central government ministries into the process.

2 Prepare to develop an investment case

It is necessary and important to define the project objectives and scope when developing an investment case. This should be done jointly with stakeholders to ensure buy-in.

Defining the objectives and scope involves determining the questions the project is seeking to answer, the VAC categories of focus, and the impacts of VAC that will be analysed. It is also important to establish what data are available, since this determines the analyses that can be conducted. It is likely that the initial objectives and scope will need to be revisited in light of the findings of the situation analysis and the review of current budgets and expenditures. Therefore the project design should not be rigid, instead allowing for evidence-based refinements.

2.1 Determine the analyses required

The analyses required are determined by the nature of the questions the project aims to answer. The challenge is to anticipate what policymakers want to know. This requires a good understanding of the relevant policy, the political debates surrounding the policy, and the broader governance and public finance context. Most often, policymakers want to know the total cost and impact of implementing an intervention so they can argue its affordability and effectiveness, and request funding in the next budget cycle. However, they may want answers to a range of other questions that are specific to the policy or programme (*see Table 6*).

Table 6. Questions sought to be answered in the component studies

COMPONENT STUDIES	QUESTIONS SOUGHT TO BE ANSWERED
Situation analysis	• What is the nature and prevalence of VAC in the country? • Which stakeholders provide services to prevent and respond to VAC? • What services to prevent and respond to VAC are being provided, by whom, where, and what is the reach?
Reviewing budgets and expenditures	• What is the government structure and how are functions allocated? • Who is responsible for funding services to prevent and respond to VAC? • How do these funds flow to the delivery of services? • How is the budget process structured? • How much is the government spending on VAC prevention/response programmes?
Devising interventions and defining scenarios for scale-up	• What more should the government do to prevent and respond to VAC? • How can the government strengthen the social services workforce for child protection? • What would an implementation plan to scale up these interventions look like?
Costing the intervention scenarios	• What is the cost to government of implementing the proposed VAC interventions? • What budget is required to implement the costed implementation plan? • Are the proposed interventions fiscally affordable?
Estimating the socio-economic cost of VAC	• What are the burdens associated with current rates of VAC? • How do these burdens translate into economic costs to society? • What is the overall socio-economic cost of VAC for the country?
Estimating the impacts of interventions	• What is the cost per unit of effect (e.g., cases of violence prevented) of an intervention to prevent and respond to VAC? • How do the overall costs of an intervention to prevent and respond to VAC compare with the overall benefits of an intervention? • Are interventions that prevent and respond to VAC cost-effective, and do they represent good value for money?
Making the investment case	• What should the advocacy strategy look like? • Which stakeholders need to be reached with the investment case message? • How should the investment case message be packaged to reach different audiences effectively? • How and when should information be submitted into the budget process? • How does one measure the success of advocacy efforts?

2.2 Define the audience and stakeholders

Investment cases are typically targeted at many different audiences, including finance and budget ministries, national planning agencies, social sector line ministries, donors, development agencies and policymakers. Several other stakeholders are also likely to be actively involved in the investment case, be it as key informants for data collection, as advocates for the messages being communicated, or as sceptics who need to be convinced of the proposed investments. It is critically important that the research team considers all potential target audiences and key stakeholders in planning for the investment case. Table 7 gives examples of potential target audiences and key stakeholders – this is a useful table to populate during the planning process.

Table 7. Potential stakeholders for an investment case

AUDIENCE	STAKEHOLDERS
Policymakers	Ministries with responsibility for finance and planning, child protection, social protection, health, education and justice; elected representatives; local governments
Financial	Donor organizations; government development agencies; development banks; United Nations entities and other multilateral organizations
Technical	Academia; scientific community; research organizations; researchers; national government staff
Intervention implementers	Frontline professionals in the child protection, health, education, social protection and justice sectors; civil society and other organizations providing services on behalf of the State
Advocacy and monitoring	Civil society, community, faith-based and survivor-led organizations; national human rights institutions
Lay audiences	Media; the general public

Once the list of stakeholders has been drawn up, the research team should categorize each and determine the process to manage and engage with them. It is important to know each stakeholder's level of interest in the investment case area, their level of support or opposition to the investment case position, their level of influence over decision-making in the policy and funding space, and their level of knowledge on the topic (e.g., VAC category, consequences of VAC, intervention modality etc.). This will inform how the interest of each stakeholder should be addressed in the project plan, the type of engagement made with each stakeholder, and the frequency thereof.

2.3 Ensure key stakeholder participation and commitment

It is critically important for the research team to secure the participation and commitment of a core set of key stakeholders in the planning phase of an investment case, and to build consensus on scope, coverage and purpose. In initial discussions with these stakeholders the research team should seek to address a number of key questions.

2.3.1 Why develop the investment case?

The first step in achieving key stakeholder buy-in and participation is to clearly articulate the purpose of the investment case. Many key stakeholders may be unfamiliar with the logic of investment cases, particularly those for investments in the child protection and well-being sector. The research team may develop a short concept note to support the initial consensus-building engagements and sensitize these stakeholders. This concept note should set out a clear motivation for the investment case, highlighting the specific VAC issue to be addressed, the envisioned scope of the project, the methodologies to be used, timeframes, and a clear indication of how the stakeholders may use the results of the project. Critical to this latter point is to demonstrate how the investment case can contribute to the government's national development agenda and the achievement of the SDGs. Positioning the investment case within a broader development objective allows for more steadfast commitment and support.

2.3.2 Which categories of VAC will the investment case focus on?

VAC can be categorized in different ways, with reference to the forms of violence, settings in which it occurs, the characteristics of victims/survivors, and the identity of the perpetrator. Many children are subjected to multiple forms of violence across different contexts, and the strong connection between VAC and violence against women must be borne in mind. When developing an investment case, the research team needs to decide if they will approach VAC holistically or focus on a specific category. This decision should be discussed with key stakeholders early on, so as to build consensus on the scope of the project.

2.3.3 Which impacts of VAC will be analysed?

It is also important to define the socio-economic impacts of VAC to be analysed, as this will inform both the cost of inaction (costs of VAC) and the impact analysis (benefits of interventions). The choices revolve around: a) impacts on different parties – victims, families, government, the economy and society; b) different kinds of costs/benefits – direct, indirect, tangible and intangible; and c) costs/benefits over different time periods – short-, medium- and long-term costs. These categories of impacts are discussed in Section 5. The choice depends largely on the availability of suitable data required to accurately estimate the different impacts. If suitable data are not available, then it is not possible to evaluate certain impacts. The impacts that are within scope, and any relevant data limitations, should be discussed with key stakeholders at the project outset.

2.3.4 Which interventions will be evaluated?

Similarly, at project inception it is important to define the interventions that will be evaluated. A plethora of programmes and interventions – covering a range of sectors, target beneficiaries and delivery modalities – have demonstrated positive impacts in addressing various categories of VAC, and it is impractical for an investment case to consider all possible alternative interventions. Thus, at the outset of the project the research team needs to clearly articulate the interventions or programmes that are to be evaluated in the investment case. This process should be informed by those interventions and programmes that are currently in place in a given context, by a review of evidence for programme effectiveness and, most importantly, through engagement with key stakeholders. Engagement with social sector line ministries, intervention implementers and finance officials will ensure that the interventions under review are appropriate, contextually relevant, in line with existing practice and implementable at scale.

3 Develop a situation analysis

A situation analysis is key to developing a strong investment case to prevent and respond to VAC in a country. This analysis must describe the current situation with regards to the nature and prevalence of VAC, the stakeholders involved, existing initiatives to prevent and respond to VAC and their funding mechanisms. In addition, it should outline the realistic opportunities to strengthen existing interventions, and what this means in practical terms for budgets, personnel and processes.

The draft outline provided here for a typical situation analysis on VAC draws on proposals set out in the *Guidelines to Strengthen the Social Service Workforce for Child Protection* (2019).[74]

Suggested outline of a VAC situation analysis

1. Introduction
2. Methodology
3. Nature and extent of VAC in the country
4. Legislative and policy framework
5. Roles and responsibilities
6. Definition and mapping of the social services workforce (SSW)
   i. Planning the SSW
   ii. Developing the SSW
   iii. Supporting the SSW
7. Services addressing VAC
8. Resourcing of VAC prevention and response services
9. Recommendations to address VAC

The **Global Social Service Workforce Alliance** is a network that has developed useful resources to promote and strengthen the social services workforce. These resources are also relevant to developing an investment case to address VAC. https://socialserviceworkforce.org/about-us/

3.1 Review existing policy documents, studies and data

The first task in any situation analysis is to gather existing policy documents, studies and data, and review the lessons that are relevant to developing the investment case.

It is normal to adopt a three-way approach to obtain information: first, ask strategically placed partners in the country or region to share relevant policy documents, programme documents, studies and surveys. In most countries, there are organizations – UNICEF and other United Nations entities, the World Bank and civil society organizations – working on children's issues, and specifically issues related to VAC. They often hold unpublished reports of studies they have commissioned, or programme documents that relate to interventions they manage. Second, reach out to government ministries, departments and agencies to explore what information they hold. This may include policies, laws, regulations, plans, programme documents, job descriptions, standard operating procedures, budgets and expenditure data, personnel data, service delivery data, annual reports and performance reports. Third, conduct online literature searches for relevant reports, academic articles and data that are available publicly.

The research team should review if survey data and other data sources contain variables relevant to VAC or the impacts of VAC. The team should review whether any of the following data are available for the country:

- Violence Against Children and Youth Surveys (VACS) are nationally representative household surveys among children and youth aged 13 to 24 years.[75]
- The *Global Burden of Disease* (GBD) study of the Institute for Health Metrics and Evaluation, based in the University of Washington School of Medicine, is the most comprehensive data source on health outcomes and risk factors, covering 204 countries and territories.[76]
- *Demographic and Health Surveys* (DHS) are periodic cross-sectional surveys. They collect nationally representative health and population data in developing countries.[77]
- *Multiple Indicator Cluster Surveys* (MICS) are household surveys implemented by countries under a programme developed by UNICEF to provide internationally comparable data on the situation of children and women.[78]

- *General Household Surveys* (GHS) are annual or periodic surveys conducted by many national statistical agencies. They often gather data relevant to VAC and can offer insights on access to relevant social services.

- *Labour Force Surveys* (LFS) are periodic surveys conducted by many national statistical agencies to collect data on labour force participation. These are required to evaluate the impact of VAC on employment, productivity and lost income.

- *Other topic-specific surveys.*

In addition, the research team should work with the country's statistical agency and/or national ministries to identify and access administrative data relevant to VAC, especially the provision of services to the victims of VAC. Relevant administrative data might include education data (often referred to as the Education Management Information System or EMIS), health data, social welfare case management data, and crime data collected by the police and justice sector, etc.

3.2 Analyse the nature and prevalence of violence against children

The situation analysis should summarize the most recent data available on VAC in the country. This will highlight for policymakers the extent of the problem and the need for urgent action.

Exactly what information is presented will depend on the focus of the investment case and the policy questions it aims to address. If the focus is on all forms of VAC, then the situation analysis should give a summary of the most prevalent and harmful forms of VAC.

If the data allow, the analysis should also highlight trends over time, indicating either progress with prevention or a worsening situation.

3.3 Map stakeholders involved in violence prevention

The situation analysis should map the stakeholders involved in managing and providing interventions designed to prevent and respond to VAC. This should cover stakeholders in government, and development and civil society partners. The mapping should be tailored to the size of the country and the roles of different levels of government, specifically recognizing the location of budgets for addressing VAC.

3.4 Summarize existing prevention and response initiatives

The situation analysis must provide an overview of the VAC prevention and response initiatives being implemented currently in the country both by government and other stakeholders. This overview must cover:

a. The policy and legal framework

The country's policy and legal framework relating to VAC lays the foundation for the provision of services. It addresses issues of prevention, prohibition, protection and prosecution, and it sets out the functions and relationships between different parts of the child protection system.

The policy and legal framework should be reviewed against international and regional child rights standards plus the recommendations of associated monitoring mechanisms, to identify possible gaps.

b. Current VAC prevention and response programmes

The situation analysis must describe in detail current VAC prevention and response programmes, and the extent to which they are underpinned by evidence-based strategies.[79]

Key sources of information on these programmes include policy and programme documents, standard operating procedures, administrative data from case management systems and performance reports. There may also be previous programme evaluations and studies on the cost-effectiveness of the programmes. Where possible, it is important to speak to frontline implementing staff.

Drawing on this information, the review needs to describe the nature of the initiatives, who they are delivered by, key processes, their extent/coverage and how they are funded. The review should use the **continuum of care framework**[80] as a basis. This framework recognizes that services span different levels, starting with prevention and early

intervention; then response, including statutory services, residential care and other alternative care options; and finally, rehabilitation and after-care services. Globally, there is a move to adopt this classification of intervention levels in designing strategies to address VAC. This service model also recognizes that, while responding to instances of abuse and VAC is often urgent, prevention is more cost-effective in the long term.[81]

Working definition of the child protection system

A child protection system is generally agreed to comprise: human resources, finance, laws and policies, governance, monitoring and data collection, as well as protection and response services and care management.[82] It also includes different actors – children, families, communities, those working at sub-national or national level and those working internationally. Most important are the relationships and interactions between and among these components and these actors within the system. It is the outcomes of these interactions that comprise the system.

The review should also explore the **components and workings of the child protection system** within the country.

The research team should produce process maps of the largest initiatives, including detailed descriptions of the service delivery structures and processes; the service delivery norms and standards that inform how the service is delivered in terms of quality, quantity, frequency and accessibility; and a description of the key inputs, activities and outputs, and levels of performance. The review must also explore how the interventions can be strengthened. This information is key to developing tools to calculate the cost of scaling up interventions (see Section 7).

Defining the social services workforce

The social services workforce[83] encompasses a wide range of professionals, paraprofessionals and volunteers, who fulfil paid and unpaid, governmental and non-governmental roles. Together, they work to ensure the well-being of children, youth, adults, older persons, families and communities.

The social services workforce provides preventative, responsive and promotive services that alleviate poverty, challenge and reduce discrimination, promote social justice and human rights, and prevent and respond to violence, abuse, exploitation, neglect and family separation.

c. The structure and function of the social services workforce

The situation analysis should pay particular attention to describing the structure, extent and role of the social services workforce for child protection, as well as the roles played by allied professionals – doctors, nurses, police officers, prosecutors, magistrates, etc.

Efforts to strengthen the social services workforce have highlighted the need to develop country-specific definitions of this workforce for child protection, since the cadres of workers dealing with child protection issues differ across countries. This is often challenging, due to divergent views about which cadres are part of the core or allied social services workforce. Table 8 sets out principles that seek to establish a transparent process to define the social services workforce for child protection in a given country.

Table 8. Defining the social services workforce for child protection[84]

ORGANIZING PRINCIPLE	ORGANIZING RESULTS
Does the cadre work on child protection issues?	Yes part of the SSW No not part of the SSW
Does the cadre work on child protection issues for more than 50% of their time?	Yes part of the core SSW No part of the allied SSW
Is a degree qualification required to be admitted to the cadre?	Yes professional SSW No non-professional SSW
Who employs the cadre? If employed by government, at what level does the cadre work?	National government • National level • Regional level • Municipal/local level Municipal/local government Non-governmental organization Volunteers

4 Review budgets and expenditures on existing interventions

Alongside the situation analysis, the research team needs to review the current budgets and expenditures on VAC interventions. The aim is to understand how much is spent, who spends it, and what it is spent on. Normally, the focus is on government budgets and expenditures, but in some countries this review may also cover spending by development partners and civil society organizations, especially if their contributions are significant.

The ease with which this review can be done, and the utility of the results of the analysis, depend on the country's level of budget transparency and how its budget information is structured and published. The research team should work directly with the ministry of finance to understand the government's approach to budgeting and how the information is structured, and to access electronic versions of the budget and expenditure data. It is important to validate the review findings with the ministry.

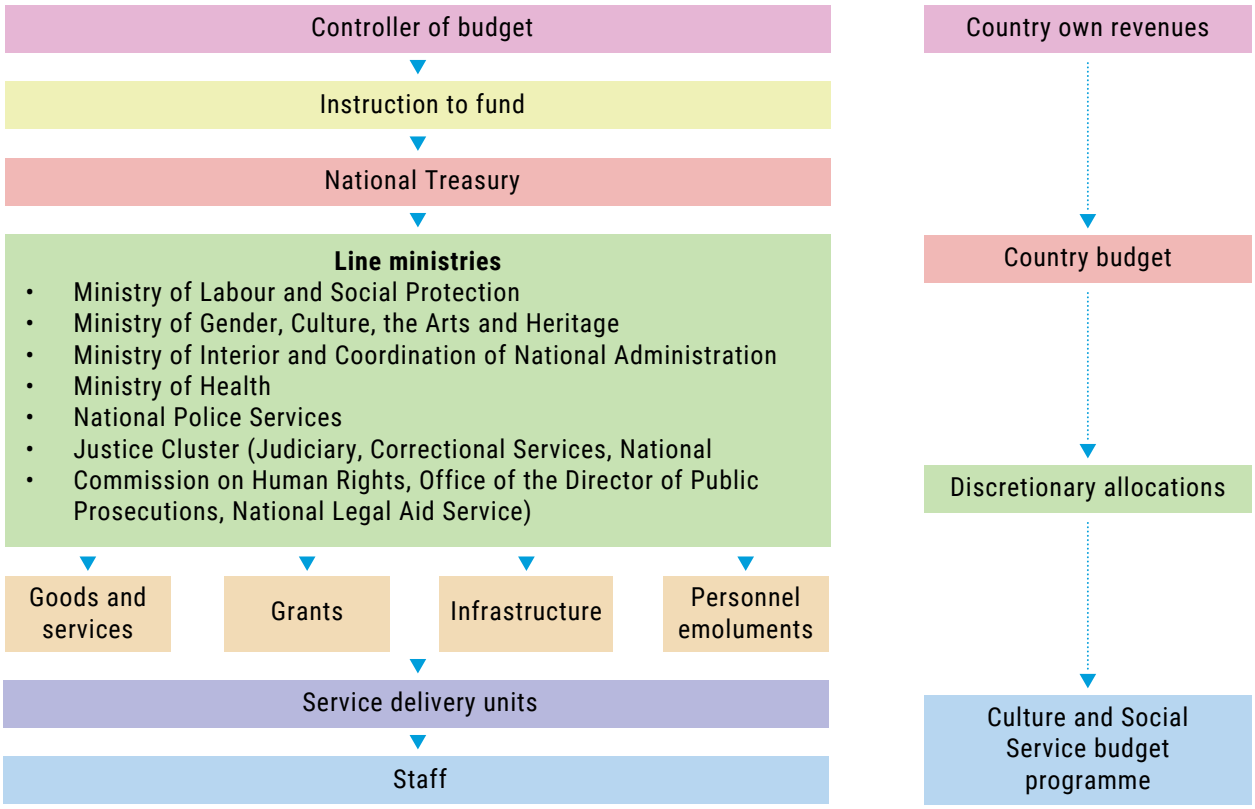
Tracking government spending on VAC interventions is often challenging because activities are spread across multiple sectors – health, education, social protection, child protection, justice, police, etc. Also, VAC allocations are rarely visible in government budgets, either because they are integrated into the budgets of larger programmes, or the levels of spending are too small to justify showing them separately. The information might be visible in the government's expenditure data, depending on how the government's Chart of Accounts is structured and used, and whether separate lines for child protection have been created. Alternatively, the research team will need to work with the relevant line ministries, departments and agencies to identify allocations and expenditures on VAC interventions from their internal management budgets.

The review might not find much useful budget and expenditure information related to VAC initiatives. This is an important finding in itself, and it should lead to conversations with the ministry of finance and other stakeholders about how such information can be made visible by amending budget programme structures, introducing suitable items in the Chart of Accounts or by tagging budgets. These approaches enable similar information to be captured in future years.

4.1 Map the flow of funds

First, the research team must map the flow of funds – show how funds flow from the national revenue fund (usually within the ministry of finance) through to VAC interventions. It must show the source of funds, the different levels of government, revenue-sharing arrangements, national and sub-national budgets, and budget programmes relevant to the country context. Typically, this mapping follows, and builds on, the stakeholder mapping in the situation analysis.

Mapping the flow of funds for child protection in Kenya[85]



4.2 Specify expenditures that are core to the analysis

Benchmark list of child protection harms[86]

- Children not registered at birth
- Children in labour and other work that is harmful
- Children subjected to harmful practices
- Abused children (physical, sexual, emotional)
- Neglected children
- Children without adequate family care
- Children on the move due to migration, kidnapping and trafficking
- Children who are sexually exploited commercially
- Children in contact with the law
- Children affected by emergencies
- Children in trans-national crime
- Children affected by armed conflict and violence

The interventions that countries need to use, and do use, to prevent and respond to VAC depend on several factors. These include the type of violence, where it happens, how government is structured, and who takes responsibility for what programmes. These factors vary significantly between countries.

Most government expenditures benefit children, either directly or indirectly. However, this is not a helpful point of departure. For the analysis to be useful, it is important to specify the funded activities that should be included.

UNICEF issued a *Financial Benchmark for Child Protection Manual* in 2020 that seeks to standardize the approach to identifying government spending on child protection. This approach provides the basis for calculating a "comparable measurement of actual expenditure by the state on child protection across countries, and within countries over time".[87] To ensure comparability, the Manual specifies that only expenditures made *deliberately and specifically* to prevent or respond to a core list of child protection risks and harms should be included in calculating the child protection benchmark.

Calls for integrated approaches to address VAC have given rise to analyses that use various terms to describe expenditure categories, including *core*

and broad child protection interventions, *direct and indirec*t child protection expenditures, and child protection-*specific* and child protection-*sensitive* expenditures. Judgement is required for these distinctions. This is because some countries may apply broader or narrower definitions of child protection in legislation and policy. For example, child protection may include all social services aimed at families or exclude birth registration services. In some countries, child grants may be regarded as a core violence prevention intervention because, by alleviating extreme poverty, they protect children from neglect and abuse. In other countries, the exact same type of programme may be viewed as part of the social wage contributing to children's general well-being.

To promote uniformity across country analyses, it is recommended that interventions that address the list of child protection harms identified in the *Financial Benchmark for Child Protection Manual* should be regarded as both core child protection interventions and core interventions addressing VAC. Other interventions that address VAC by improving the well-being of children should be described as broad, indirect or VAC-sensitive interventions.

Once a list of interventions has been compiled, the analysis should distinguish between spending on prevention- versus response-type interventions. The aim is to assess whether there is an appropriate balance, especially given that most countries' expenditures tend to be response heavy. Table 9 details a non-exclusive list of prevention and response interventions, adapted from the *Financial Benchmark for Child Protection Manual*.

Even with these benchmarks and checklists, it is challenging to draw a line between 'core' and 'non-core' VAC prevention and response expenditures. The research team should plan for a number of iterations of this list, which may involve and/or be informed by revisions to the mapping of funds.

Table 9. Checklist of common prevention and response interventions[88]

PREVENTION	RESPONSE
Public education and community mobilization Birth registration Life skills, youth civic engagement (e.g. child-friendly spaces) Public health interventions At-risk children and families' identification Background checks and codes of conduct for those working with children Individual family support (e.g. income supplements) Reporting/complaints mechanisms	Verification, investigation and assessment Referral, best interest determination and gate-keeping procedures Child-sensitive health, police, judicial, social work interventions (e.g., case management) Case response and treatment (e.g., alternative care, family reunification) Psycho-social support/mental health services Recovery and social integration services Measures to ensure accountability of offenders against children

Reviewing the child protection budget in Malawi

UNICEF Malawi reviewed the country's child protection budget for 2023/2024,[89] analysing expenditure for ministries, local councils and agencies such as the Human Rights Commission. Different budget programmes and sub-programmes and cost centres were identified, and then categorized as either direct or indirect expenditures. The expenditures were quantified and analysed separately.

The analysis of direct spending on child protection highlights that expenditures at the national level are centralized and that the government is making progress in rebalancing expenditures towards prevention programmes. It reveals trends in per capita expenditures and the relative composition of expenditures across core service delivery organs of state. The different analyses give a snapshot at a point in time, and they describe likely changes in spending arrangements that will result from the ongoing decentralization of child protection functions. This depth of analysis is only possible because the Government of Malawi has adopted programme-based budgets. The table below lists the budget programmes classified as direct versus indirect child protection expenditures.

BUDGET PROGRAMMES AND SUB-PROGRAMMES THAT ARE DIRECT CHILD PROTECTION PROGRAMMES	BUDGET PROGRAMMES AND SUB-PROGRAMMES THAT ARE INDIRECT CHILD PROTECTION EXPENDITURES
National: Family and Child Welfare Services, Probation and Rehabilitation Services, Child Rights and Protection Services, Parenting Services, National Children's Commission, Child Justice Court	Early Childhood Services, Gender Mainstreaming, Gender-Based Violence, Early Childhood Development, Human Rights Promotion, Human Rights Protection, Human Rights Support
Sub-national Primary Child Protection Services	Early Childhood Development

4.3 Spending arrangements may differ

The structure of government – and how revenues and functions are assigned across levels of government – differs across countries. These factors have a direct bearing on who in government is responsible for programmes to prevent and respond to VAC, and how the programmes are funded.

When mapping funds, the research team should establish the allocation of functions across the levels of government, how funds are transferred between national and sub-national governments (if necessary), the purpose of the funding, and allocations to key expenditure items.

In many countries, the national government pays all public servants' salaries centrally, or from the national line ministry's budget. Similar arrangements may exist for infrastructure projects, where the national ministry takes responsibility for infrastructure delivery. This can make it difficult to identify spending on specific cadres of workers, or spending on infrastructure for, say, child protection services. If detailed sub-national personnel data are available, then it is possible to calculate personnel spending by sub-national government.

4.4 Types of expenditures to look for

Identifying relevant budgets and expenditures is best done in consultation with officials from the ministry of finance and from the relevant line ministry or ministries. In addition, one can search for relevant key words that are frequently used to describe programmes that cover VAC issues, such as 'social welfare', 'child development', 'child welfare', 'gender-based violence' and 'child protection'.

4.4.1 Human resources

Usually, funding for the social services workforce is the most important budget allocation for VAC interventions. To identify relevant spending, the research team should look for allocations under the following descriptions: social workers, social welfare officers, child protection officers, community development officers and community development assistants. The team must be aware that a position such as 'community development assistant' may be directly involved in child protection programmes in one sub-programme of a ministry, while the exact same position in a different sub-programme may have absolutely no involvement with VAC interventions.

It is not unusual for certain cadres of the social services workforce to provide their services on a volunteer basis at no cost to government. If this is the case, it is still important to understand the costs associated with training and managing these workers, and to explore the possibility and cost of bringing them into the paid workforce.

In many countries, ministries such as education, health, police, the prosecution service and correctional services may employ social workers, or other cadres of workers, who work full time on programmes relevant to preventing and responding to VAC or on child protection. However, these expenditures are often very difficult to track because these staff represent a small proportion of the total workforce in these ministries, and therefore budgets and expenditures for them are not reflected separately.

4.4.2 Operational expenditures

Many inputs for VAC interventions are essential for effective delivery, including: travel, communication, nappies, food and clothing for emergency responses, stationery for case management, maintenance and replacement of equipment like computers, and office overheads such as rent, electricity and water, and an internet connection. These inputs are usually categorized as operational expenditures.

4.4.3 Institutional care

In the budget and expenditure analysis, it is important to identify government spending on institutional care, including places of safety, children's homes, child and youth care centres, and secure care facilities for children. In some countries, the government subsidizes non-governmental organizations that run children's homes, in which case these expenditures are usually captured under 'transfers and subsidies' or 'transfers to non-government organizations'. It is important to identify these expenditures and to keep them separate from other expenditures, given the global move away from institutional care to family- and community-based care options. Tracking the trends in spending on institutional care versus other alternative care options can provide a marker of the progress being made in moving away from institutional care.

4.4.4 Analyses to be undertaken

Once core and non-core interventions addressing VAC have been defined and identified, the analysis should focus on the core expenditures. The research team should consider conducting the following analyses.

Trend analyses

Trend analyses help highlight how much governments are allocating to VAC interventions, and the progress being made in funding them. Useful trends include:

- trends in the total budgets and expenditures on VAC interventions, including year-on-year growth and annual average growth over a period

- trends in total budgets and expenditures on VAC as a percentage of
  - the relevant ministries' budgets
  - the total government budget
  - GDP
- trends in the composition of budgets and expenditures on VAC, showing the proportional spend on salaries, operating costs and capital expenditures, or specific inputs like transport.

There should be a reasonable ratio between wages and operational expenditures and this ratio should be relatively constant. The social services workforce requires operational inputs to carry out their responsibilities. The format of budgets and expenditure data in some countries enables analyses at a sufficiently detailed level to track expenditures on something such as travel – travel being an important requirement to analyse for countries with sparse populations and long travel distances.

The research team must recognize that, sometimes, expenditures on VAC are so low that relatively small changes may result in percentage growth rates that look very big but in fact are not significant.

Per capita expenditures

Analyses of per capita expenditures – which calculate the VAC spend per child – are often an effective way to show disparities in expenditures across the country and across programmes.

A good understanding of budgets, programme implementation and administrative data is needed to calculate sensible per capita expenditures that are comparable across regions of a country and over time. Expenditures on child protection interventions are often grouped together, or aggregated, and reported in budget documents with expenditures on other (non-VAC) programmes. And the expenditure share for child protection can vary across regions within a country. Also, the geographic areas used by the statistics agency that collects demographic data may differ from the geographic areas on which budgets are prepared. This misalignment usually becomes more problematic as the analysis becomes more disaggregated. For instance, comparing total VAC expenditures in a province to the child population for the province may be ok, but comparing VAC expenditures per sub-district to the child population per sub-district is likely to have large margins of error, rendering the resulting per capita expenditures non-credible.

Budget execution

Comparing budgets to actual expenditures reveals a lot about the credibility of budgets, government practices regarding the release of funds for spending, and possible bottlenecks to programme implementation. Analyses of this kind are only possible if the structure of the budget and the structure of expenditure data align and are available for the same financial year. This is not always the case.

Comparisons of budgets for salaries to actual expenditures will expose how effectively the government is able to execute its recruitment programmes. Under-expenditure on capital budgets may reveal challenges in infrastructure planning. Large under- or over-expenditures indicate areas that require further investigation. It is important to speak to the ministry of finance, the line ministry and frontline officials regarding budget execution issues and not to assume the causes. In most instances, there are reasonable explanations for deviations between budgets and actual expenditures.

Unit costs and cost efficiency

Where possible, the research team should seek to access administrative data on human resources and on key inputs such as office space, vehicles, computers and cell phones; and output data on service delivery. If available, this can be used to calculate output unit costs, trends in operational expenditure per staff member, and travel costs per case, etc. These types of calculations can highlight areas where more resources may be needed, or inequities in the allocation of resources across urban and rural areas or across sub-national governments.

Detailed human resources data can reveal information about the adequacy of current staffing and equity in the distribution of capacity. These insights can be drawn from data on the number of approved positions (sometimes called the approved establishment) by level and location, the number of positions filled, qualifications and length of service.

4.5 Use the budget analysis in the investment case

A key aspect of the budget and expenditure analysis process is to initiate conversations with different stakeholders to map the flow of funds to deliver required services. These conversations will reveal how different initiatives work and the challenges experienced. Mapping stakeholders and funding flows is valuable when an advocacy strategy is prepared.

The budget and expenditure analysis explores the adequacy of current budgets, equity in the distribution of funding, appropriateness of the spending mix and, possibly, the cost of services. All of this information is potentially useful when developing an investment case.

In some countries, the structure of government budgets does not support useful analysis of spending on initiatives to prevent and respond to violence. This may be because budget information is only presented according to activities or economic classifications, or the programme-based budget structure does not disaggregate information in sufficient detail. These challenges will emerge as soon as the research team seeks to map funding to the delivery of services. In such circumstances, the team should enquire whether the finance units within the relevant line ministries have internal management budgets they can provide access to.

In addition, the research team should work with the ministry of finance to explore options for changing how budget information is captured so that allocations for VAC initiatives are visible. If the government is already implementing programme-based budgets, then adding programmes and sub-programmes for VAC initiatives such as child protection programmes can be implemented fully within two budget cycles. However, if the government's budget is structured around activities or line items, then a far-reaching budget reform is required to introduce programme-based budgeting. This has to be driven by the ministry of finance, and it usually takes three to five years to implement, but it will provide useful information for future analyses.

5 Estimate the socio-economic costs of violence against children

Numerous methods of economic analysis can be used to systematically assess the economic burden of VAC, and the impact that VAC policies, programmes and interventions have on costs and outcomes. These analyses include cost of VAC analyses, programme cost analyses, and economic evaluation methods, for instance cost-minimization analysis, cost-effectiveness analysis, cost-utility analysis and cost-benefit analysis. This section focuses on cost of VAC analyses, while Section 7 focuses on programme cost analyses and Section 8 on economic evaluation methods.

Cost of VAC analyses are the most common type of analysis in the literature pertaining to the economics of VAC. These analyses essentially represent a form of cost of illness analysis – an approach to estimating the economic burden of a specific illness, such as malaria, to society, which represents the first economic evaluation technique used in the public health field. Akin to a cost of illness analysis, a cost of VAC analysis essentially estimates the economic burden of a specific VAC-related exposure of interest, such as child abuse and neglect, by quantifying the costs that arise from exposure. Estimating such burdens can generate useful data on the total cost of VAC to society, which can enable effective advocacy messaging around the burden of VAC. It can also generate useful information to inform total benefits associated with preventing VAC, which is a key input to economic evaluations of VAC prevention interventions.

As noted in Section 2 of this Toolkit, the decision whether to undertake a cost of VAC study will be determined by the specific research questions being asked in the investment case. A cost of VAC analysis should be conducted if the research requires an estimate of the cost of VAC to society, the cost of inaction in responding to VAC, the benefit per case of VAC avoided, or the cost-effectiveness of a specific intervention.

5.1 Determine the type and scope of the project

5.1.1 Specify a research question

To arrive at the research question for the cost of VAC analysis, the research team needs to answer the following:

- What type of violence will the analysis focus on?
- What epidemiological perspective will be adopted in the analysis?
- What types of costs will be included in the analysis?
- From whose perspective will these costs be considered?
- What approaches and methodologies will be used in the analysis?
- What data sources will be used in the analysis?

Table 10 sets out how to specify the research question.

Table 10. Decision table to conduct a cost of VAC analysis

TYPE OF VIOLENCE	EPIDEMIOLOGICAL PERSPECTIVE	TYPOLOGY OF COSTS	ANALYTICAL PERSPECTIVE	STUDY APPROACHES	DATA SOURCES
Specify:	**Choose between:**	**Choose from:**	**Choose between:**	**Choose from:**	**Choose from:**
Nature of the violence Nature of the victims Location of perpetration Nature of the perpetrator	Prevalence-based Incidence-based	Direct medical Direct non-medical Indirect tangible Indirect intangible	Individual victims Government Payers for services Society at large	Accounting approaches Econometric approaches Population-attributable fractions (PAFs) DALYs	Administrative data Survey data Systematic review Previous studies Proxy data Macroeconomic indicators

5.1.2 Type of violence

The first question to answer is what type of violence is within scope for the analysis. This is determined not just by the nature of the violence itself but also the nature of the victims, the location of perpetration and the type of perpetrator. It is critically important that the research team begins any cost of VAC analysis by specifying explicitly the type of violence under review.

5.1.3 Epidemiological perspective

Next, the research team must decide the epidemiological perspective of the study. Cost of illness analyses, and, by extension, cost of VAC analyses, are broadly divided into two epidemiological perspectives, namely, prevalence- and incidence-based analyses.

Prevalence-based analyses use cross-sectional estimates of costs that accrue during a specified time period, typically a year, regardless of when exposure first occurred. The underlying principle of prevalence-based analyses is that costs should be assigned to the year in which the costs themselves are borne. A prevalence-based analysis of the economic costs of child abuse in 2023, for example, would therefore include all costs occurring in 2023 that are associated with VAC exposure. This would include both costs from new cases of child abuse occurring in 2023 as well as costs accruing in 2023 due to historical cases of VAC, be these costs of follow-up treatment, long-term health costs or productivity losses due to illness or premature death.

Incidence-based analyses aim to quantify the lifetime costs for all new incidents that occur during a specified time period, typically a year, regardless of when the costs accrue. The underlying principle of incidence-based analyses is that the stream of costs should be assigned to the year in which that stream began – specifically, the year of the incident. An incidence-based analysis of the economic costs of child abuse in 2023, for example, would therefore include all lifetime costs associated with all new cases of child abuse occurring in 2023.

The decision whether to adopt a prevalence- or incidence-based approach will be largely determined by the nature of the research question and the intended use of the analyses. Given their cross-sectional approach, prevalence-based analyses are the most appropriate method for estimating the total current cost of VAC, which can be used to highlight significant current burdens associated with VAC. The cross-sectional nature of a prevalence-based approach, however, means that these costs include cases occurring well after VAC incidence that may not be amenable

to intervention. This makes the approach less reliable for conducting economic evaluations of VAC prevention interventions. In such cases, the incidence-based approach is more appropriate, as it provides baseline lifetime costs per incident of VAC, which can then be used to estimate per-incident costs of VAC. This then enables analyses that highlight the cost per case averted, or savings that might accrue where a preventive intervention is implemented.

It is important that the research team clearly defines the intended use of the analysis in advance, in order to determine the epidemiological perspective that will be employed.

5.1.4 Typology of costs

VAC exacts a significant burden on victims, their families and communities, local and national governments, and social and economic development. This burden often manifests as economic costs – direct and indirect, tangible and intangible, immediate and long-term – to the whole economy. This provides a broad scope of costs that might be considered for a cost of VAC analysis.

Table 11 summarizes cost categories that have been considered in a small sample of national-level cost of VAC studies.

Table 11. Example cost categories in national cost of VAC studies

COUNTRY	COST CATEGORIES INCLUDED	DESCRIPTION OF COST CATEGORIES
Australia[90]	Annual financial costs Annual non-financial costs Lifelong financial costs Lifelong non-financial costs	**Financial costs**: Costs to the health, education, child protection and justice systems; costs of housing and homelessness; losses from economic inefficiency (deadweight losses); productivity losses due to reduced employment. **Non-financial costs**: Losses from DALYs attributable to VAC; losses from VAC-related premature death.
China[91]	Cost of DALYs	**Cost of DALYs**: Impact of VAC on health outcomes and health risk behaviours, and subsequent increase in DALYs, economized using GDP per capita.
Germany[92]	Total trauma follow-up costs	**Total trauma follow-up costs**: Costs of healthcare, social and educational services, and losses in productivity.
Japan[93]	Direct medical costs Indirect costs	**Direct medical costs**: Short-term costs of abusive head trauma; long-term medical costs of VAC-associated health outcomes. **Indirect costs**: Productivity costs of premature death; long-term DALYs associated with abusive head trauma; long-term DALYs associated with other diseases.
Nigeria[94]	Productivity losses Loss of income	**Productivity losses**: Impact of VAC on health outcomes and health risk behaviours, and subsequent increase in DALYs, economized using GDP per capita. **Loss of income**: Marginal effects of VAC on educational attainment and subsequent effect on earnings.
South Africa[95]	Cost of non-fatal violence Cost of fatal violence Reduced earnings Child welfare costs	**Cost of non-fatal violence**: Total estimated non-fatal DALYs multiplied by GDP per capita. **Cost of fatal violence**: Total estimated years of life lost multiplied by GDP per capita. **Reduced earnings**: Loss in earnings associated with VAC exposure in childhood. **Child welfare costs**: Total provincial government expenditure on childcare and protection.
US[96]	Non-fatal violence costs Fatal violence costs	**Non-fatal violence costs**: Short-term and long-term healthcare costs; productivity losses; child welfare costs; criminal justice costs; costs of special education. **Fatal violence costs**: Medical costs; productivity losses.

COUNTRY	COST CATEGORIES INCLUDED	DESCRIPTION OF COST CATEGORIES
Vanuatu[97]	Direct costs Indirect costs Lifelong costs Annualized costs	**Direct costs**: Costs of response services in the health sector, including hospitalization, non-hospital emergency care and mental health treatment; costs of law enforcement to respond to VAC incidence. **Indirect costs**: Costs of special education services for abuse-caused learning difficulties; costs of juvenile justice and adult criminality as a result of prior abuse. **Lifelong costs**: Treatment for chronic health issues related to prior abuse; lower lifetime earnings as a result of abuse. **Annualized costs**: Annualized estimates of the above costs.

What is apparent from Table 11 is that VAC causes varied costs, all or any of which the research team might consider when conducting a cost of VAC analysis. Costs can accrue in the immediate aftermath of a VAC incident or long after exposure. Costs can be direct in nature, through costs of investigating and prosecuting criminal cases of VAC; or they can be indirect, through lost income in adulthood as a result of reduced levels of educational attainment in childhood. Costs can manifest from non-fatal incidents of VAC that lead to lifelong mental health problems, for example, or from fatal incidents of VAC that impact productivity. Costs also manifest across various sectors of the economy – including health (inpatient and outpatient costs), child protection (case management costs), education (special education costs and costs of grade repetition), justice (costs of investigation, prosecution and incarceration), housing (costs of homelessness) and social protection (costs of social security). And some are borne across all facets of society, including the child victim (quality of life costs), their families (cost of seeking services), government (costs of service provision), businesses (costs of lost productivity), and society (loss of economic growth).

When conducting a cost of VAC analysis, the research team must carefully consider which of these costs are within the scope of their analysis, based on the research question, intended use of the analysis and intended audience. Here, the research team may benefit from applying formal categorization to the types of costs typically included in such studies. As Table 11 illustrates, there are significant differences as to the types of VAC included in studies and, more importantly, the categorization of costs included in the estimation. Some studies distinguish between direct and indirect costs, others distinguish between financial and non-financial costs, and yet others between annual and lifelong costs. Even within these categorizations, the scope of costs included is not uniform across studies.

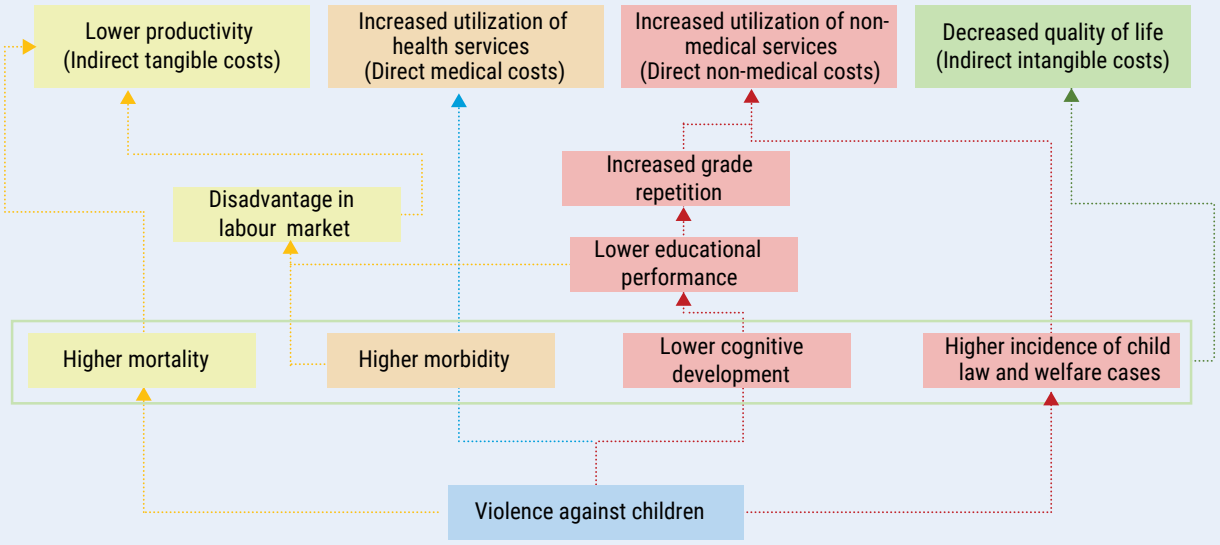
In the interests of formalizing an approach to cost of VAC studies, an initial typology is proposed in Table 12. This draws on a typology for costing violence against women first proposed by UN Women,[98] which distinguishes between direct and indirect costs, and tangible and intangible costs within each category. The separation between direct and indirect costs is maintained here, but the direct costs are split by sector, with medical costs (typically the largest and most common direct cost included in cost of VAC studies) separated from non-medical costs. This typology includes all component costs identified across the economic cost of VAC literature. It is recommended that the research team uses this typology as an initial basis to select what to include in the cost of VAC analysis. Note that not all cost types and component costs need to be included in the analysis.

Table 12. Proposed typology of costs for a cost of VAC analysis

CATEGORY	TYPE	COMPONENT COSTS
Direct	Medical	Emergency care and hospitalization; inpatient costs; outpatient costs; short-term healthcare; long-term and chronic healthcare; mental healthcare
	Non-medical	Policing and investigating VAC incidents; adjudication and prosecution in VAC cases; incarceration and rehabilitation of VAC perpetrators; policing, prosecution and incarceration for adult and juvenile perpetration as a result of VAC exposure in childhood; social welfare services; child protection services; social security; special education; school repetition and dropout; housing and homelessness
Indirect	Tangible	Productivity losses (realized as DALYs) from lifelong health burdens associated with childhood VAC exposure; loss of income associated with reduced levels of educational attainment attributable to VAC; losses in government tax revenue as a result of productivity and income losses; deadweight losses
	Intangible	Reductions in quality of life as a direct or lifelong impact of VAC (non-fatal or fatal)

Impact pathways for a cost of VAC study in Fiji

An analysis was conducted to estimate the total economic cost of VAC in Fiji.[99] The intention was to present headline figures to advocate for additional funding for child protection programmes, therefore a prevalence-based approach and societal perspective was used. In seeking to understand the total cost of VAC to society and highlight the large burden it represents, all four cost categories from the adapted typology were included in the analysis, despite significant data limitations. In developing the methodology for the study, an impact pathway map was devised to logically plot the mechanisms through which incidence of VAC in Fiji manifests as economic costs to society.



This map introduced stakeholders to the cost categories and component costs from the outset of the study, and it provided a conceptual framework for the cost of VAC analysis.

5.1.5 Analytical perspective

The analytical perspective refers to the cost bearer to whom the costs of VAC accrue. As noted, exposure to VAC causes costs to accrue to victims, families, communities, employers, the healthcare system, the government more broadly and society as a whole. A cost of VAC analysis can be conducted from the analytical perspective of each of these cost bearers, and the costs estimated can differ significantly for each. For example, the costs of child marriage in a low-resource setting may be low from the perspective of government, as there is little impact on government services, but the costs observed from the individual child's perspective may be significant. While the impulse for the research team might be to always consider the total cost of VAC to society – and this is generally a good default – the decision on which analytical perspective to adopt should be considered carefully, informed by the research question, who commissioned the research and the intended audience. A study seeking to convince the ministry of health to dedicate additional resources to a VAC prevention intervention may consider costs from the perspective of the ministry specifically, highlighting the cost savings that might accrue to it; a study seeking to promote household income-strengthening as a means to mitigate the impact of VAC may consider costs from the perspective of the household, highlighting VAC-related poverty in households; and a study seeking to convince the ministry of finance to dedicate additional resources to child protection interventions across government may consider costs from the societal perspective, highlighting the large burdens associated with VAC under the current levels of child protection investment.

The analytical perspective and the typology of costs in Table 12 will determine the final costs that are within scope for the cost of VAC analysis. The research team may find it useful to develop a perspective-cost matrix, akin to that illustrated in Table 13, in order to sort and identify the costs that should be considered within scope for their analysis.

Table 13. Perspective-cost matrix for a cost of VAC analysis

		ANALYTICAL PERSPECTIVE		
		Individual victims	Government	Society
Cost categories	Direct medical	Out-of-pocket costs for health services; premiums paid for collectively financed healthcare	General government expenditure on health service provision	Total current health expenditure (private and public)
	Direct non-medical	Costs of seeking and engaging with non-medical services (e.g., social welfare services, legal representation)	General government expenditure on non-health social services (education, justice, social welfare and child protection services)	Total current expenditure on non-health sector social services (private and public)
	Indirect tangible	Lost productivity; lost income due to lower educational attainment	Lost productivity in the public sector; lost tax revenues	Aggregate of individual and broader indirect tangible losses
	Indirect intangible	Quality-of-life burdens	N/A	Aggregate of quality-of-life burdens

5.2 Estimate the impacts of violence against children

5.2.1 Data sources

Once the scope of the analysis has been finalized – including the epidemiological and analytical perspectives, and the typology of costs for inclusion – the research team needs to identify the data that will be used. The data typically used in cost of VAC analyses covers four broad categories: 1) data from nationally representative surveys, 2) administrative data (typically from government sources), 3) data from online databases and 4) published data from existing country-level studies or systematic reviews.

Data from nationally representative surveys are typically housed in online databases maintained by the organization responsible for conducting the survey. While high-level data reports from such surveys are typically made publicly available, access to survey microdata is often by request only. Having institutional support, particularly from a high-level government office, can be important in facilitating access. Government support is also important in securing access to administrative data, be it budget and expenditure data, personnel data, public sector salary structures, data from information management systems, and other relevant administrative data, typically maintained by the relevant ministries. Data from online databases are generally freely available to the public, with some databases requiring registration to access data. Data from existing studies, meanwhile, are usually accessed through electronic databases, including Google Scholar, Science Direct, EconLit and ERIC, among many others. Table 14 summarizes the types of data and potential sources that might be used in each cost category.

Table 14. Common types and sources of data used to measure costs of VAC

COST		DATA	
Category	**Type**	**Types**	**Sources**
Direct	Medical	- Population prevalence of VAC - Population prevalence of health outcomes - Odds or relative risk ratios for health outcomes - PAFs for health outcomes - Disease-specific healthcare utilization - Aggregate expenditures on healthcare - Unit costs for healthcare services	**Survey data**: Nationally representative surveys with VAC or health indicators (VACS, DHS, MICS etc.); time-use surveys (patients and healthcare personnel) **Administrative data**: National Health Accounts; health sector expenditure reports; disease registries; medicine price registries; public sector salary structures **Online databases**: World Health Organization (WHO) Global Health Expenditure Database; GBD Study; World Bank DataBank; UNICEF data portal **Published evidence**: Existing studies; systematic reviews; proxy data
	Non-medical	- Population prevalence of VAC - Odds ratios for education outcomes - Absenteeism rates - Repetition rates - Proportional contribution of VAC to police investigations, court prosecutions and incarcerations - Aggregate expenditures on social sectors	**Survey data**: Nationally representative surveys with VAC, education, or social welfare indicators (VACS, DHS, MICS etc.); time-use surveys (individuals or social sector employees) **Administrative data**: Social sector expenditure reports; public sector salary structures; court registries; education administrative data; social welfare registries **Online databases**: World Bank DataBank; UNICEF data portal **Published evidence**: Existing studies; systematic reviews; proxy data

Indirect	Tangible	- Population prevalence of VAC - Population prevalence of health outcomes - Odds or relative risk ratios for health outcomes - PAFs for health outcomes - DALYs - Absenteeism rates - Labour market participation rates - Unemployment rates - Marginal effects on educational attainment	**Survey data**: Nationally representative surveys with VAC or health indicators (e.g., VACS, DHS, MICS etc.); labour market surveys (e.g., labour force surveys); household economic surveys (e.g., household income and expenditure survey); time-use surveys (individuals) **Online databases:** WHO Global Health Expenditure Database; GBD Study; World Bank DataBank; UNICEF data portal **Published evidence**: Existing studies; systematic reviews; proxy data
	Intangible	- Population prevalence of VAC - Population prevalence of health outcomes - Odds or relative risk ratios for health outcomes - PAFs for health outcomes - Quality adjusted life years (QALYs) - DALYs - Premature mortality rates - Life expectancy data - Value of statistical life (VSL)	**Survey data**: Nationally representative surveys with VAC or health indicators (e.g., VACS, DHS, MICS etc.); willingness-to-pay surveys; time-use surveys (individuals) **Administrative data**: Hospital administrative data **Online databases:** WHO Global Health Expenditure Database; GBD Study; World Bank DataBank; UNICEF data portal **Published evidence**: Existing studies; systematic reviews; proxy data

It is important to note that researchers are often faced with significant data gaps when attempting to conduct cost of VAC studies, particularly in lower-resource country contexts. While some approaches can be used to circumvent these gaps (such as using proxy data or data from existing studies that estimate the burden of VAC in relevant comparator countries), it is recommended that the research team returns to the first step in the analysis – revisit the research question, the epidemiological and analytical perspectives, and the typology of costs for inclusion. Once the process of data identification and selection is complete, data gaps and limitations may force a change to these initial decisions.

5.2.2 Estimate the costs of VAC in natural units

Since VAC manifests as costs to various cost bearers, and through various mechanisms and pathways, so it follows that these costs manifest in different units. For example, out-of-pocket healthcare expenditures might be measured in monetary units, while productivity losses might be measured in years of productive life lost, and quality-of-life burdens might be measured in QALYs lost. While most cost of VAC analyses seek to express the cost of VAC in monetary terms, the first step in such analyses typically involves measuring these costs in their 'natural' units. There are two main approaches to estimating costs, namely, accounting methods and econometric techniques. Both approaches have their uses, depending on the cost category. Almost all cost of VAC analyses will use a combination of these two approaches, depending on the research question and the availability of data.

Accounting methods

Accounting methods represent a real-world approach to estimating costs, and involve the use of basic arithmetic – typically, multiplication and addition – to estimate total costs within a specific category. For example, an accounting approach for the cost of child protection case management

services would involve multiplying the unit cost of case management service provision by the number of cases managed in order to arrive at a final cost. Accounting methods can be applied in a bottom-up or a top-down manner.

Bottom-up approaches assign costs at the individual level, estimating a per-person or per-service cost using detailed micro-level data. This means per-case costs are then extrapolated to the entire population of interest, using case-count or population prevalence data. For instance, a bottom-up approach to estimate the costs of outpatient visits for child maltreatment would involve estimating the unit cost of a child maltreatment outpatient visit, including the cost of medical personnel time, medicines and medical supplies, and establishing the total number of outpatient visits during the period of interest, drawn from hospital registries or estimated from a child maltreatment prevalence survey. These numbers would then be multiplied together to calculate the total cost. Where feasible, such bottom-up approaches should include changes in marginal costs that occur as a function of volume, either through economies or diseconomies of scale.

Top-down methods assign costs at the population level, using high-level aggregated data. These aggregate costs are then apportioned to an input of interest, such as exposure to VAC, based on the estimated proportion of costs attributable to the input. For instance, one could use a top-down approach to estimate the cost of inpatient visits for non-communicable diseases as a result of alcohol abuse attributable to VAC exposure in childhood. This would involve estimating the total current expenditure on non-communicable diseases, based on National Health Accounts data, and identifying the proportion of all non-communicable disease cases that are attributable to childhood VAC exposure, estimated using PAFs, and then multiplying these numbers to calculate the total cost.

The costing approach used should be dictated by the scope of the study and by the type of cost being estimated. Accounting methods are most applicable to the estimation of the direct costs of VAC, because unit measures and/or aggregate costs typically exist for such costs, enabling easier estimation. With these accounting methods, bottom-up approaches are more appropriate for studies adopting an incidence-based epidemiological perspective, or for studies feeding into broader economic evaluations of interventions. Top-down approaches, meanwhile, are more appropriate for studies adopting a prevalence-based epidemiological perspective, or for standalone studies seeking to estimate the costs of VAC.

Econometric methods

Econometric methods provide a broad range of approaches to estimate VAC burdens or their component elements. These approaches are typically used to examine the relationship between exposure to VAC and its various associated outcomes, which might manifest as economic costs. These outcomes may include impacts on physical health, mental health, educational attainment, labour market participation, productivity and quality of life. Typical econometric approaches apply a variety of techniques – including simple regressions, logistic regressions or probit regressions – to relevant nationally representative survey data with questions on VAC exposure and relevant outcomes. They seek to identify any statistically significant relationships that may exist, and to estimate the magnitude of these relationships. Further econometric techniques exist and may be used in specific contexts.

Where survey data do not include questions on VAC perpetration or exposure, instrumental variables – such as attitudes to domestic violence or child discipline – may be used to represent VAC exposure. Similarly, in contexts where standard parametric techniques (such as regression analysis) are not preferred, and where estimation of per-case impacts is a priority, propensity score matching (PSM) might be used to allow for the definition of exposed and control groups using observational data.

Regardless of the techniques employed, these econometric methods will typically generate measures of statistical relationship – such as odds ratios, risk ratios or marginal effects – which can then be used to generate estimates of the impact of VAC on outcomes. For example, a logistic regression of VACS data might be used to estimate the odds ratios for negative health outcomes as a result of VAC exposure. These ratios can be used to estimate the PAFs for these negative health outcomes, and then this information can be used to estimate health-related productivity burdens

in a country. A probit regression of MICS data might be used to estimate the marginal effect of childhood physical punishment on the likelihood of completing primary education, which can then be used to estimate education-related burdens in a country.

If the research team plans to use such econometric methods in their cost of VAC analysis, it is recommended that they first familiarize themselves with the survey microdata to be used in their analysis and with the most relevant techniques.

Population-attributable fractions

PAF is an epidemiological measure widely used to assess the public health impact of exposures in populations. It can be broadly defined as the proportion of all cases of a particular negative health outcome in a population that is attributable to a specific exposure (in this instance, exposure to VAC). Specifically, PAF compares the observed number of cases with the expected number of cases under no exposure to childhood violence to estimate the total number of cases that are directly attributable to VAC. The causal nature of this attributability allows for interrogation of the total health-related burden attributable to VAC exposure and also of the health outcome scenario in which no exposure occurred. PAFs are commonly used in cost of VAC analyses, particularly in the estimation of the direct medical costs and indirect tangible costs of VAC (most notably, productivity losses) by applying the PAF to the total number of deaths or the total burden of disease (measured in DALYs, or years of productive life lost).

5.2.3 Monetize the non-monetary costs of VAC

Next, the estimated costs of VAC in their natural units should be converted into monetary costs. Several costs, particularly direct costs, might already be expressed in monetary units. However, the natural units of several other costs, for example, productivity losses or quality of life burdens, are non-monetary in nature.

Converting non-monetary costs to monetary units can sometimes be relatively straightforward. For example, converting reductions in educational attainment to monetary units can be easily achieved: the estimated marginal effects of childhood violence on educational attainment are multiplied by a measure of income difference with different levels of educational attainment, as estimated using household income survey data. This process is not complicated and, more importantly, it is not controversial. However, there are other non-monetary costs for which conversion to monetary units is more complicated. For example, converting DALYs – a measure of overall disease burden expressed as the number of years lost due to ill-health, disability or early death – to monetary units might be done using actual wage data to determine the household income loss; using GDP per capita data to determine an overall human capital loss; or using VSL or willingness-to-pay data to determine a subjective cost of ill-health and death.

The above approaches have been justifiably applied in cost of VAC analyses, but each approach also has fundamental issues. An approach using actual wage data fails to acknowledge the costs that accrue to members of the economically inactive, unemployed or informally employed groups; an approach using GDP per capita data overestimates the productive contribution of an individual, while also reducing the value of human life to its stock of human capital; and an approach using VSL or willingness-to-pay data generates large costs that are difficult to interpret. The research team must take care in the selection of their approach and ensure that its use is justifiable and appropriate for the research question and the intended audience. For example, if the research question relates to the productivity impacts of VAC, then the use of GDP per capita might be appropriate; while a research question related to the broader societal impacts of VAC might better use VSL data. Similarly, if the study is from the perspective of the individual, then converting productivity losses to monetary units should be done using wage data; while a study from the perspective of government might convert these productivity losses to reductions in potential income from tax revenues.

Comparing different approaches to economizing similar VAC burdens in the United States

Fang et al. (2012) estimated the economic burden of child maltreatment in the US, using an incidence-based approach to estimate the average lifetime costs per victim of fatal and non-fatal child maltreatment.[100] The estimate of the aggregate lifetime cost of child maltreatment was then obtained by multiplying per-victim lifetime cost estimates by the estimated cases of new child maltreatment. The cost categories included in the analysis were childhood healthcare costs, adult medical costs, child welfare costs, criminal justice costs, special education costs and productivity losses. The costs associated with productivity losses, for both fatal and non-fatal child maltreatment, were estimated through a human capital lens, which equates the long-term indirect costs of VAC to lost earnings due to reduced productivity.

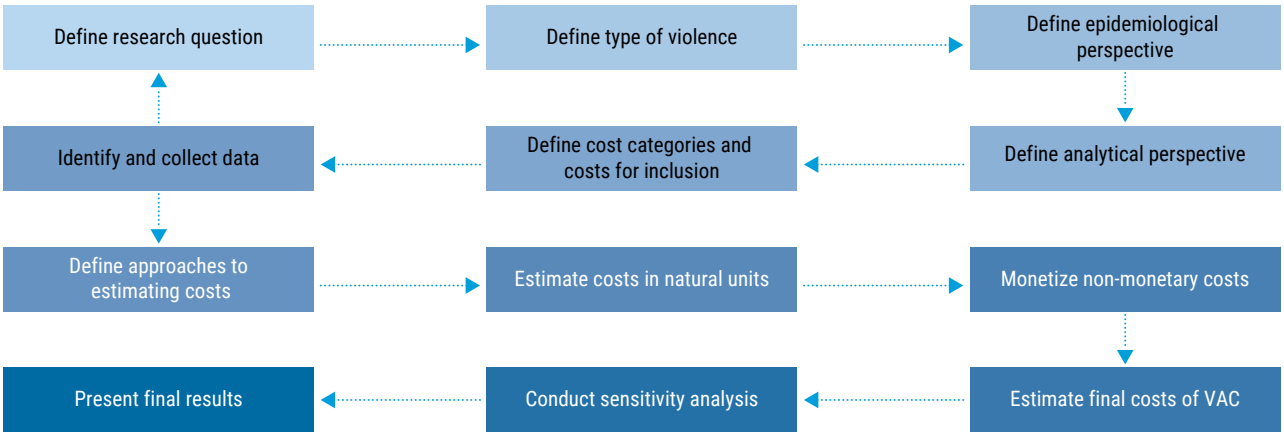
A follow-up study by Peterson et al. (2018) used different methods, applying a VSL methodology to value child maltreatment mortality in cases of fatal child maltreatment, and applying a monetized QALYs methodology to value child maltreatment morbidity in cases of non-fatal child maltreatment.[101] This update in the approach to monetizing indirect costs of VAC saw a near fourfold increase in the estimated non-fatal child maltreatment per-victim lifetime cost, and a more than tenfold increase in the estimated fatal per-victim cost.

The estimated economic burden of child maltreatment in the US quadrupled from US$585 billion in the 2012 study to US$1,995 billion in the 2018 study. That this fourfold increase in the estimated cost of VAC can be entirely attributed to an alternative approach to the estimation of a single cost category highlights both the impact of alternative approaches to monetizing the impacts of VAC on results, and the importance of selecting the approach to fit the study scope and intended audience.

5.3 Overview and recommendations

While each cost of VAC analysis is unique, the process to conduct a cost of VAC analysis generally follows key steps and decisions. These are summarized in Figure 9.

Figure 9. Cost of VAC analysis process



The research team should consider the following general recommendations when conducting their analysis.

1. **Involve stakeholders, particularly government, throughout the analysis.** Stakeholder participation and buy-in is crucial for any study that seeks to mobilize policy change and financial resources, as most cost of VAC analyses do. It is therefore critically important for the research team to involve relevant stakeholders – particularly those from the ministry of finance and line ministries involved in the delivery of VAC prevention services – at the earliest possible stage of the research process. This will help secure stakeholder buy-in from inception, keep stakeholders abreast of the research process, and increase the likelihood of stakeholders adopting the findings of the analysis and taking the advocacy messages forward. The early participation of government partners can also facilitate access to otherwise inaccessible data sources. The research team should form a study reference group at the project outset, which includes participants from government, civil society organizations, donor organizations and other relevant stakeholders. Workshops should then be held with this reference group to validate the research questions and approach, and disseminate results.

2. **Be specific about what category or type of cost the study is analysing.** The notion of a cost of VAC analysis may be relatively novel to many individuals. Also, their idea of what constitutes a 'cost' may be fairly narrow. There are many types of VAC, several types of cost, various pathways through which these costs manifest, and different perspectives from which these costs might be observed. To ensure that the study is feasible, and that the audience can interpret and use the results, the research team must state explicitly which categories and types of cost the study is analysing and estimating.

3. **Carefully consider the method used to conduct a cost of VAC analysis and be open to change.** The research team should consider several methods when conducting a cost of VAC analysis. It is important that the team decides on the appropriate method according to the research question, study perspectives, types of cost included and – perhaps most importantly – data availability. It is also important that the research team doesn't commit to a specific methodology prior to starting the analysis, but instead allows for the methodology to develop as the stepwise process of conducting a cost of VAC study progresses.

4. **Highlight study limitations and gaps.** Almost all cost of VAC studies will be beset by limitations. There may be gaps in data, available data may not be sufficiently rigorous, many costs of VAC remain impossible to fully quantify and monetize, and those costs that can be readily quantified are often difficult to clearly define. While the inclusion of sensitivity analyses can mitigate some of these limitations, it is important that the research team notes them explicitly.

5. **Be aware of new developments and be open to new approaches.** Cost of VAC analysis remains a relatively new discipline. As a result, data, methods and approaches are constantly evolving and the research team must keep abreast of developments.

6 Choose interventions and define scenarios for scale-up

Given the various forms of violence and contexts in which it occurs, a wide range of evidence-based interventions exist to prevent and respond to VAC. International and regional child rights standards provide important guidance on the measures that need to be taken, as outlined in the recommendations made to States by associated monitoring mechanisms. The INSPIRE framework[102] emphasizes the need for multi-sectoral action and coordination, and monitoring and evaluation, to facilitate effective implementation.

Governments should explore various implementation scenarios to determine a practical, affordable and sustainable agenda to address VAC. These scenarios serve as the basis for costing interventions (using a costing tool – see Section 7), before the government devises a clear action plan to implement and scale up its chosen intervention(s).

6.1 Develop an action plan – issues to consider

VAC is a multi-faceted problem that requires a multi-faceted response. A country's response to VAC needs to be cross-sectoral, involving different constituencies and sectors such as legislators, finance, education, health, social welfare, social protection, police, justice, labour, cultural affairs, and economic policy. Given the enormously harmful impact of VAC on society, and the fact that it requires a multi-sectoral response, it is appropriate and desirable for the highest office in the country (the president or the prime minister) to prioritize the issue and ensure adequate coordination and accountability.

The action plan should focus on interventions to prevent and respond to VAC that will deliver results. The government should consider the following factors when choosing interventions:

- **The nature and prevalence of the harm being addressed.** Based on the information and evidence analysed regarding the harms caused by different forms of VAC, the action plan should seek to address those forms of VAC that cause the most severe and longest-lasting harms to the greatest number of children.

- **The nature and goal of the proposed intervention.** The action plan should provide well-structured, detailed descriptions of the proposed legislative and programmatic interventions needed to prevent and respond to the types of VAC that are being prioritized. This should align with the best available evidence and international child rights standards.

  The government should prioritize interventions that can be implemented using existing service delivery platforms, with the aim to integrate messaging within as many government services as possible. This reduces costs and facilitates rapid rollout. Opportunities include delivering nutrition and responsive parenting messages during ante-natal clinic visits, using the school life skills curriculum to deliver messages about violence and sexual exploitation, or using the application process for social grants to identify families at risk. There may be other opportunities specific to the country context, such as community gatherings or partnering with religious institutions.

- **The effectiveness of the proposed interventions.** The government must consider the available evidence on the *effectiveness* of interventions, and only implement those interventions that have proven results or that are required to comply with international or regional child rights standards.

- **The target of the proposed interventions.** The situation analysis will provide information on:

  - who is a victim of VAC – age, gender, household type or income category
  - who is a perpetrator of VAC – parents, family members, teachers, police, peers, etc.
  - where VAC occurs – home, school, community, online, etc.

- the geographic location – districts, rural/urban settings, particular communities, etc.

This information must be used in the design and targeting of interventions to ensure that initiatives reach those who are vulnerable to the particular type of VAC. Local stakeholders, including children and young people, should be involved in identifying who the interventions should reach. It is also important to tailor interventions to the social, cultural and economic context of the target population, in order to improve the likelihood of the interventions being accepted and effective.

Strengthening the social services workforce for child protection

A strong social services workforce with a clear mandate to protect children is core to preventing and responding to VAC. A well-planned, trained and supported workforce forms the backbone of the child protection system, and it plays a critical role in identifying, preventing and managing risks and in responding to situations of vulnerability and harm. Every government's plan to prevent and respond to VAC must therefore include a component that focuses on strengthening the social services workforce, as outlined in the *Guidelines to Strengthen the Social Service Workforce for Child Protection*.[103]

At a general level, the Guidelines propose that strengthening the social services workforce involves:

- establishing a national leadership group for workforce strengthening
- carrying out a national workforce assessment and analysis
- examining the national context and the current national capacity
- identifying interventions to strengthen the social services workforce, which should include actions to improve workforce planning, and to develop and support the workforce.

- **The contribution to systems strengthening.** Building a strong and effective cross-sectoral response to VAC requires interventions that contribute to the realization of a sustainable, multi-faceted child protection system. This is a lengthy process, and it should be developed through an incremental approach that prioritizes those interventions that strengthen the overall child protection system.

- **Attention to prevention and response services.** The action plan should adequately represent both prevention and response in the continuum of services being provided. Current VAC programmes in most countries tend to be response-oriented, so special emphasis will likely need to be placed on balancing the focus on prevention.

- **Scale.** To ensure sustainability and maximum impact, the action plan should set out interventions that can be taken to scale.

6.2 Consider scale-up

Delivering an intervention at scale is very different to implementing a pilot intervention. It is important to examine the following three questions when taking an intervention to scale:

- **Is the intervention ready for scale-up?** A successful pilot of an intervention does not make the intervention ready for scale-up. One of the greatest challenges in scaling up an intervention is maintaining fidelity to the original design when it is scaled-up within a resource-constrained, government environment. To address this, all aspects of the proposed scaled-up intervention must be properly described and documented.

- **Is the intervention suitable for scale-up in the country context?** Ideally, the intervention will have been piloted in the country where it is to be implemented. Where this is not the case, the government should consider interventions that have been tested, or are currently being implemented, in countries with similar development profiles. Even so, the government must undertake an objective evaluation of whether an intervention developed and tested in another country is transferable to the local context; not all are. This is because

countries differ in terms of rural–urban settings, community structures, languages, and cultural and religious norms and practices. In most instances, it will be necessary to adapt the intervention to the local context. This might involve revising and translating the materials and adapting the modes of delivery to the management capacity of the government and the fiscal realities it faces.

- **Is the country context ready for the scaled-up intervention?** To gain real traction for scale-up, an intervention should align with the government's key policies, such as a national development plan. This often requires substantial upstream advocacy work before putting forward an intervention for scale-up. It may be necessary to first advocate for the inclusion of statements supportive of preventing VAC in policy documents and plans, and to provide technical assistance to draft these documents.

  Scaling up any intervention is likely to require a substantial budget commitment. To be sustainable, the scaled-up intervention needs to be implemented through government systems. This means a sector line ministry needs to take responsibility for the intervention, integrating it fully into its policies, plans and budgets – but more importantly, into its organogram. A dedicated unit needs to be established with sufficient skilled management capacity to plan, manage and monitor the roll-out of the scaled-up intervention. In many countries, this is likely to require specific technical assistance to build the required capacity to manage the intervention.

Describing VAC interventions for scale-up

For an intervention to be ready for scale-up, all aspects need to be properly described and documented.[104] This requires the following:

i. **A manual with a full description of the intervention** – its purpose, intended beneficiaries, process map, theory of change, norms and standards, standard operating procedures and a list of input requirements.
ii. **A training/capacity-building programme**.
iii. **A framework to manage quality** – systems and procedures; clear input, process and output measures; outcome indicators, etc.
iv. **A description of the mechanics** of the scaled-up intervention at each level of government, including:
    a. the main resources required for implementation
    b. a reach ratio table that sets out how many beneficiaries delivery staff can reach in a quarter, six months and a year
    c. management ratios between:
        - frontline staff and supervisors
        - supervisors and management staff
        - administration at the local and regional levels
        - national head office staff responsible for managing the programme
        - the ratio of trainers/mentors to other staff
    d. an organogram based on these ratios
    e. the roles and responsibilities of people at each level of the programme, including job descriptions for all full-time and part-time positions.
v. **Mechanisms to disburse funds** (if necessary).
vi. **A model implementation and risk management plan**.
vii. **Metrics to measure scale-up progress and success** – scaling up an intervention should be treated as a project in its own right. It is therefore important to specify easily collected measures to monitor scale-up progress and success.

6.3 Define scenarios for scale-up

If an intervention is deemed suitable for scale-up, it is useful to specify scale-up scenarios so that the implications of different pathways can be explored. These scenarios are a key input in the costing process, since a costing tool will be used to estimate the cost of implementing a particular scenario (see Section 7).

All manner of scenarios can be developed that focus on changing different aspects of the intervention or action plan. It is useful to differentiate between scenarios that vary in the *nature of the intervention* and those that vary in the *timeframe* for implementation. Illustrative scenarios are set out in Table 15.

Table 15. Scenarios to plan the roll out of interventions

SCENARIOS DESCRIBING THE *NATURE* OF THE INTERVENTION		SCENARIOS DESCRIBING THE *TIMEFRAME* FOR IMPLEMENTATION	
Basic	The bare minimum, acceptable level of service given capacity/fiscal constraints.	**Short term**	Plans to roll out an intervention over the next three years.
Intermediate	A level of services that is higher than basic, but not yet ideal.	**Medium term**	Plans to roll out an intervention over four to eight years.
Ideal	The highest level of services the country would be able to sustain if the government were to proactively prioritize them.	**Long term**	Plans to roll out an intervention over 10 years.

7. Cost the intervention scenarios

Costing is the process of estimating the resources needed to implement programmes to prevent and respond to VAC.[105] Parts of the costing process are simple, and other parts can get very complicated. There is no standardized or best-practice approach to costing. The appropriate approach depends on a range of factors, including the context in which the programme is implemented, the purpose of the costing, the capacity of programme managers to use the costing, and the format and quality of budget and expenditure information in the country.

Costing requires an understanding of the processes involved in implementing a programme, and the implicit and explicit assumptions about quality and quantity (norms and standards) of inputs consumed in the various activities. Costing should be a bottom-up process.

Budgeting and costing are different processes. *Budgeting* informs the compilation of the budget and is a top-down process during which a fixed envelope of funds (that are constrained by economic and fiscal realities) is shared across competing government priorities. In contrast, *costing* combines art and mathematics to calculate what is needed – the art of imagining what it takes to implement programmes, and the mathematics of the quantities of units and their unit prices.

Aligning costing tools with national budget structures

Governments structure their budgets across ministries and into implementation programmes and activities. Most national budget structures are divided into 'votes', which is the budget for a ministry. The vote is divided into a few budget programmes, and each budget programme is divided into a few sub-programmes. Some countries use the term 'budget head' rather than 'programme'. The vote/budget programme/budget sub-programme relationship is referred to as the 'budget programme structure', as illustrated:

Votes	Programmes	Sub-programmes	Economic classification
Agriculture Cultural Affairs and Sport Economic Development and Tourism Education Environmental Affairs Health and Wellness	Administration Social Welfare Services	Care and Services to Families Child and Youth Care Centres	Compensation of employees Goods and services Transfers Buildings and other fixed structures Machinery and equipment
Social Development	Children and Families	Child Care and Protection	
Infrastructure Local Government Mobility Police Oversight and Community Safety Premier Provincial Parliament Provincial Treasury	Restorative Services Research	Community-Based Care Services Early Childhood Development and Partial Care	

In a budget programme structure, expenditures for similar and related activities are organized to show transparently what the budget is purchasing. In many countries, budgets are further divided into economic classifications that describe the inputs the funds are spent on. Where service delivery is decentralized, it is very useful if all provincial/local levels of government use the same budget programme structures. This enables meaningful comparisons of expenditures on programmes across the country. Sensible budget structures enable accountability and meaningful expenditure analyses. It makes sense to align costing tools and their results with these budget structures, as this helps programme managers and finance officials make meaningful comparisons between the cost estimates and existing expenditures.

7.1 Costing approaches

Broadly speaking, approaches to calculate costs can be divided into ex-post and ex-ante. Ex-post approaches use historical expenditure data for the policy or programme to estimate future costs, either by way of an expenditure projection, activity-based costing or unit costs. Ex-ante approaches use norms and standards and/or service specifications to identify the relevant activities and demand assumptions, and they combine this with information on inputs and prices. The information is then used to build a costing tool from the bottom up, to estimate the resources required to achieve policy objectives.

7.1.1 Rough estimates

'Back-of-the-envelope' type calculations use existing knowledge and assumptions to estimate resource requirements for a proposed intervention. This approach is useful to quickly test the affordability of new ideas and start conversations about priorities, but it is a very rough method and therefore runs the risk of being misleading.

Assumptions:

1 social worker for every 10 000 children	(A)
$4 000 salary per social worker per month	(B)
$500 per month operating costs per social worker	(C)

Estimates:

Number of children in country	2,500,000 (D)
Number of social workers required (D/A)	250 (E)
Salaries (E*B)	$1,000,000 (F)
Operating costs (E*C)	$12,500 (G)
Total ((F+G)*12)	**$12,150,000**

7.1.2 Projections

Projections take information on existing programme expenditures and calculate increases over the next period using the inflation rate, historical growth trends, expected demand growth or simply an assumed growth factor. The accuracy and potential sophistication of the approach depends on the degree to which existing expenditure information is disaggregated. If expenditure information is disaggregated by type (such as salaries, office accommodation, communication and transport), then different rates of growth can be applied to each. Sometimes growth rates are changed across years, for instance to accommodate wage agreements.

EXPENDITURE ITEMS	PROJECTED GROWTH	ESTIMATED EXPENDITURE	PROJECTED BUDGETS		
		2024	2025	2026	2027
Social welfare services		**12,147,000**	**13,118,920**	**14,168,927**	**15,303,315**
Salaries	8%	12,000,000	12,960,000	13,996,800	15,116,544
Office accommodation	2%	50,000	51,000	52,020	53,060
Communications	6%	12,000	12,720	13,483	14,292
Transport	12%	85,000	95,200	106,624	119,419

When used in budgeting, this costing approach is referred to as 'incremental budgeting'. It is widely used by ministries of finance because it is quick and easy, and it recognizes that most services are ongoing in nature. However, because the approach is based on previous expenditures, it is backward-looking and assumes current programmes are operationally efficient and should continue. It also only really works when budgets are expanding, though the same method can be used to cut budgets.

OUTPUTS	UNIT COST	QUANTITY	ANNUAL COST
Maternal grants (total)	750	5,000	45,000,000
Child grant per month	250	35,000	105,000,000
Subtotal for grants			**150,000,000**
Admin costs	5%		7,500,000
Total			**157,500,000**

Some countries use the previous year's budget as the basis to project future budgets. This is not a good approach, as it does not take into account what has happened during implementation. It is better to use estimated expenditure information from the end of the third quarter of the current financial year or, better still, an activity-based costing approach.

7.1.3 Unit- or per capita-based costing

Unit- or per capita-based costing multiplies the cost of one unit of output by the expected demand. It is simple and works well for social protection programmes, but not for programmes that require fixed and variable inputs and capital goods, nor programmes that reflect economies of scale. The focus on outputs also fails to capture the institutional arrangements required to manage and deliver programmes in government.

7.1.4 Activity-based costing

In activity-based costing, the researcher identifies the activities involved in a programme and then seeks to allocate all direct and indirect expenditures across the activities. The cost of each activity is distributed across each output or service of the programme according to actual consumption. This information can be used to identify cost-saving opportunities and to estimate the cost of continuing a programme or scaling it down or up. Government accounting systems are generally not set up to capture expenditure information in a format that facilitates the allocation of costs to activities. Consequently, one needs to make use of assumptions, which undermines accuracy. In addition, the approach gives precedence to the status quo by assuming that the historical expenditures are adequate to implement the programme as intended.

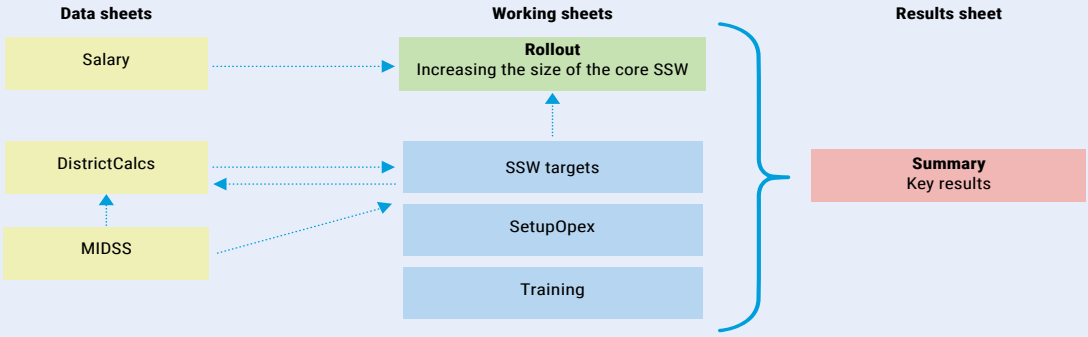
7.1.5 Using a costing tool

Costing tools are generally developed by a research team using software such as MS Excel. The tool specifies the activities, the demand for services, and the required inputs and input prices to estimate the resource needs and to calculate the cost of the programme. The level of detail or complexity of the costing can be adapted to the needs and capabilities of the end users, the quality of data needed, and the financial and/or budgeting systems used in a country.

The costing approaches mentioned here can be used depending on the purpose of the tool and the quality of information available. Typically, a costing tool is constructed so that it can be adjusted to evaluate different approaches to programme delivery, and to cost different implementation scenarios.

Calculating the cost of strengthening the social services workforce in Zambia

A study mapped the social services workforce in Zambia in order to identify priorities for workforce strengthening.[106] These priorities formed the basis for the design of the *SSW Costing Tool – Zambia*, which is illustrated below.



The research team worked closely with the Government of Zambia and UNICEF stakeholders to identify parameters to structure the social services workforce. These parameters comprise different ratios, e.g:

- minimum number of specific categories of officials per province or district
- number of senior officials relative to the number of officials they manage
- number of officials delivering core services per 100,000 children.

The ratios were set with reference to the organizational structure of the workforce and the demand for services. Users of the tool can change these ratios on the 'SSW targets' worksheet, which drives the calculations in the tool. A package of equipment that each staff member needs, and a training programme per category of staff, are costed separately. The inputs, and price assumptions used to calculate the cost of these inputs, are shown in the 'SetupOpex' and 'Training' worksheets respectively.

The tool has been used to calculate the costs per year needed to strengthen the social services workforce under two scenarios: a *Quick-wins scenario* and a *Systematic strengthening scenario*. The latter scenario broadly consists of:

- Year 1 – ensure adequate budgets for operational costs, appoint social protection administrators to free up the time of social workers, establish structures to provide supportive supervision, and provide induction and in-service training.
- Years 2 and 3 – fill existing vacancies at the provincial and district levels, continue to appoint social protection administrators and provide training.
- Years 4 to 8 – progressively grow the number of staff to achieve the desired ratio of workers per 100,000 children, and the other workforce ratios.

The table shows the cost of the *Systematic strengthening scenario*:

ROLL OUT										TOTAL COST OVER 8 YEARS
	ZMW millions	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	
Total operational costs		**260.74**	**356.84**	**473.36**	**723.62**	**958.26**	**1192.89**	**1427.32**	**1662.99**	**7056.02**
Province & district operating costs	Current salaries	260.74	356.84	473.36	723.62	958.26	1192.89	1427.32	1662.99	7056.02
Salaries - Provincial	6.59	6.59	11.62	16.22	26.82	37.42	48.02	58.62	69.81	275.11
Salaries - District	91.63	107.47	158.83	226.72	368.12	509.51	650.91	792.31	933.70	3747.57
Training		21.06	38.66	55.26	86.91	102.94	118.97	134.79	151.02	709.60
Operational costs		122.25	143.24	169.28	232.81	296.33	359.86	423.38	487.12	2234.27
Ongoing capital costs		3.38	4.50	5.87	8.96	12.05	15.14	18.23	21.33	89.48
Total setup costs		**33.83**	**11.14**	**13.75**	**30.90**	**30.90**	**30.90**	**30.90**	**31.03**	**213.35**
Provincial/district setup costs		33.83	11.14	13.75	30.90	30.90	30.90	30.90	31.03	213.35

The tool also provides information on the number of officials employed per year by type, and in which provinces and districts they need to be appointed.

7.2 Prepare to develop a costing tool

As noted, there is no standardized or best-practice approach to costing. The same principle applies to developing a costing tool. There are good practices that can be followed, but the manner in which they are applied depends on the context and purpose for which the tool is developed.

The research team must have a very good understanding of the interventions to be costed. To gain this understanding, the research team needs to:

- **map the policy and processes required to deliver the intervention:** Identify the services that will be delivered, how they will be delivered, which services have cost implications, and which ministry and which level of government is responsible for which costs. Two good approaches are *process maps* and *logical frameworks*. These can be carried out separately, but they also complement each other. There are sophisticated software solutions that can be used for either, but a simple process map drawn in MS PowerPoint can be a powerful and effective way to illustrate how an intervention is delivered. A logical framework is best presented as a matrix of processes, inputs, outputs and budget responsibility listed on the vertical axis, and the different activities on the horizontal access. These analyses should be kept simple, so they are easy to understand, adapt and update, and are effective in communicating the key aspects of interventions.
- **identify the norms and standards that govern how services are delivered:** A ratio of social workers per child population is a norm, and a regulatory provision that requires officials to have a degree in social work to present an assessment report in court is a standard. Norms and standards are important for costing. They are objective references for quantifying the inputs required (how many social workers are required to serve a given child population?) and for determining their prices (what is the salary of workers with

four-year degrees?). Information on norms and standards is often absent at the early stages of policy development, and consequently the research team may need to spend considerable time developing these.

- **assess available financial and other data relevant to the costing:** These data should include an expenditure analysis of relevant current programmes identified during the process mapping. An expenditure analysis contributes to an understanding of how budgets and expenditure information are structured in the country, and where funds for preventing and responding to VAC are recorded in budgets (see Section 4). This information informs how the tool should present the costing results. An expenditure analysis uses demographic and other performance data to assess the efficiency and effectiveness of programmes, which provides a sense of how these data can be used in costing – for instance, how population data on target beneficiaries are disaggregated geographically is critical to structuring costing calculations.

- **identify the policy questions that the costing tool should answer:** The questions a costing tool needs to answer affect its design and structure. If an intervention is implemented at a district level, the tool needs to enable district-level costing. If the intervention is to strengthen the workforce by increasing the ratio of social workers to children, the tool must allow target ratios to be easily set, and the implications must be reflected in the costing results.

7.3 The core formula for costing tools

At the core of all costing tools is the simple formula:

$$Quantity \ X \ Input_n \ X \ Price_n = Cost$$

where:

Cost is the total cost of the outputs that an activity or programme provides.

Quantity is the demand for the outputs of an activity or programme, i.e., the quantity of the activity that must be produced or supplied within a specific time period (usually a year). This is usually informed by the number of eligible beneficiaries.

$Input_n$ is the amount of the various inputs (personnel, goods and services) required by the activity, often taking into account the norms and standards governing how the activity is structured or delivered.

$Price_n$ is the price of each input, calibrated to the amounts required by the activity.

As an illustration, this formula can be applied to foster care for children. The **quantity** is how many children will require foster care, and it includes factors such as the maximum number of children per family and the average time spent in foster care. The **inputs** are what is required to deliver the service – the categories and number of staff managing placements and exercising oversight, training of foster parents, a foster care grant, etc. The **price** is the unit cost of each input, namely the salaries of each category of staff, the cost of training, the grant, etc.[107]

The demand for the outputs or services of programmes impacts directly on the volume of inputs needed. This relationship is influenced by the nature and prevalence of VAC, but also the norms and standards that describe how services are delivered, or the nature of the outputs. Where detailed norms and standards are not available, the costing process needs to gather relevant information by considering:

- What activities are necessary to deliver the service?
- How long does each activity take?
- How frequently is the activity delivered?
- What qualifications must a person have to work on this activity?
- What inputs are required to deliver the activity?
- What factors determine the quantity of each input required?

When costing a policy or programme, the costing formula will need to be modified in response to the characteristics of the activities being costed.

7.4 Steps in developing a costing tool

Here we describe the steps required to develop a costing tool. This can create the impression that it is a linear process, but generally speaking this is not the case. As the process progresses, the research team will often need to return to previous steps to make adjustments. It is important to approach developing a costing tool as a consultative process, in which everyone involved learns from each other about how the intervention is implemented and how resources are used.

Step 1: Preparation – a proper situation analysis is key. If the research team prepares well, they move into the design step with a clear understanding of the objectives of the costing, the capabilities of the intended users, the quality and structure of financial and non-financial data, and the structure and format of government budgets and services in the country.

Step 2: High-level design of the costing tool – this is where the structure of the MS Excel workbook is developed, which comprises worksheets. The research team will identify the worksheets needed and assign logical names. This should be guided by the findings of the process mapping and the logical framework, so that the costing tool has worksheets that mirror the way in which the intervention is implemented by government. For instance, if a national ministry undertakes policy work and local governments are responsible for implementation, it makes sense to have a worksheet in which the responsibilities of the ministry are costed, and separate worksheets for the local governments.

During this step, the research team should consider where input and price data will be stored and linked to in the core worksheets, and create worksheets in which the results (both financial and non-financial) of the costing will be summarized. Part of this step is to design the structure of the different worksheets, considering headings, sections, where demand and activity assumptions will be displayed and entered, where results are calculated and summarized, and what colour schemes will be used. It is important that the tool facilitates communication and makes sense to the end user.

Step 3: Specify the activities, demand variables and inputs – this can be a complicated process, involving iterations with Step 2 and Step 4. Also, the volume of work needed in this step depends on how the intervention is implemented. The objective is to organize the activities that will be costed in each worksheet in a logical, consistent manner so that it makes sense to the user while also being practical from a spreadsheet and calculations perspective. The key demand and input variables should be listed, such as personnel, time variables and price variables. Certain variables should be kept together, which involves thinking through how each activity is costed.

Step 4: Build the costing formula – this involves applying the costing formula across the different worksheets. Through Steps 2 and 3, the design and structure of the worksheets should ensure consistency in the location of inputs, the quantity assumptions, the unit price information and the links between worksheets. This is simple for some inputs and activities, but it can become complex. A tool with a good structure facilitates the building of the costing formula.

Step 5: Summarize the costing results – both financial and non-financial results should be included. A costing tool should summarize the results in a way that facilitates planning for the implementation of the intervention. The costing tool should present:

- summaries of total costs, showing:
  - set-up and ongoing costs (or capital and current costs)
  - costs by key inputs, main activity and type of institution
  - costs by department or level of government
- summaries of the outputs by activity
- summaries of the types of personnel and other key inputs (e.g., vehicles) required.

When presenting summary information, it is important to keep set-up and ongoing costs separate. Since set-up costs are one-off costs, governments need to budget for them differently to ongoing costs. Also, the long-term sustainability of programmes is largely determined by their ongoing costs.

The financial results should align with the budget programme structure, and they should be consistent with the economic classifications used by the government. Options should be explored to calculate unit costs and marginal costs, but reliability depends on the nature of the activities and the quality of input data used.

Step 6: Check, check and check the results – various approaches can be used to check the costing tool calculates results correctly. In fact, this should be considered during the design of the tool. Different formulae can be used to summarize results, and at least two approaches should always be used. For example, calculate totals using 'SUM' and 'SUMIF', and an additional formula that shows if these results differ, also indicating any errors in the calculations. The robustness of the calculations should be tested by running extreme scenarios and incremental scenarios, in which the level of demand is increased by 25 per cent, 50 per cent and 75 per cent. The results should be checked to ensure they are in the correct order of magnitude. It is also helpful to enlist a second set of eyes, preferably those of a subject expert, to check the logic and results of the tool.

7.5 Cost implementation scenarios

A costing tool can be used to estimate the resources needed for a variety of implementation scenarios. Implementation scenarios can differ from each other:

- **by time:** A target level of coverage by a specific year could be set, and the tool used to test different approaches to scale up interventions to reach this target. In the process, it should calculate the resources needed per year.
- **by implementation modality:** Interventions that aim to prevent and respond to VAC can be implemented in various ways. The government workforce can deliver the intervention, the government can fund civil society organizations to deliver the intervention, or volunteer committees can be established to play a role, for example. The costing tool should be structured to allow for the phased use of these different implementation modalities as relevant to the country context.
- **by implementation responsibility:** Different levels of government can take on different roles and responsibilities in the implementation of programmes. These responsibilities are usually fixed in law, policies and/or regulations. In the early stages of programme implementation, however, there may be some flexibility as to who does what. A costing tool can show the cost implications for different levels of government, and also the changes in resource needs as systems are established and as decentralized levels of government take over more responsibilities from national ministries.

A well-structured costing tool will accommodate the costing of scenarios across all three of these dimensions.

7.6 Present the costing results

The results of a costing exercise should be presented in a way that makes sense to programme managers and finance officials. It should clearly communicate the funds that are required and in what timeframes. The results should, therefore:

- **align with the institutional arrangements** in the country, showing which costs are the responsibility of which levels of government, and which outputs are delivered by which level of government
- **align with the budget formats and expenditure classifications** used in the country so that the results can be easily compared to existing expenditures, and copied and pasted into budget bids.

Costing results should also show:

- **start-up costs,** incurred to get a new intervention up and running. It is important to show these costs separately from operating and capital costs as they are one-off expenditures. Though they might be significant, they are easy to justify. Separate start-up costs also ensure that funds are allocated to build the foundations for effective interventions. Examples include costs for policy development, training, purchasing of capital equipment and construction of new offices.

- **operating costs,** incurred every year on the inputs needed for the ongoing operations of the intervention. It is important to show these separately, as these resources should be provided for annually. Operating costs include salaries, travel, office overheads (rent, electricity, water, internet), communications and training.

- **capital costs,** which include one-off expenditures on land, buildings, construction and equipment that have a multi-year life span. These often involve very large expenditures that are not incurred every year. It helps to show them separately so that spikes in costs can be easily explained. Examples include office equipment and vehicles.

Remember that costing is not budgeting, and it is not 'governed' by accounting standards and rules. There is no need for costing tools to comply with the strict definitions used in accounting, nor the way in which expenditures are classified for accounting purposes. Costing results must be presented clearly, in a way that enables communication about the resources needed to get an intervention up and running and then funded sustainably. Presenting the costing results under start-up, operating and capital costs aids this communication, though some costs may fit into more than one category. When deciding how to classify costing results, priority must be placed on ensuring that the results enable discussions about programme implementation and its impact.

The costing tool should include breakdowns of the key inputs included in the costing. Examples of useful breakdowns are:

- personnel numbers by type (e.g., social worker versus administrators), level or rank of official or level of government where the personnel are employed

- large capital items by number of buildings constructed or vehicles purchased

- outputs related to key activities, such as number of workshops, people trained, schools visited, awareness campaigns held, services provided, beneficiaries reached, etc.

Where possible, the costing should include summary tables showing information on the outputs of the intervention.

7.7 Use costing results in budget advocacy

Costing tools generate information that is key to advocacy efforts to mobilize funding. It is important that advocacy communication tools use the costing information to:

- quantify, in appropriate levels of detail, what each level of government needs to spend on which inputs over what timeframes. Ideally, this should link to information on what service delivery outputs these funds purchase. This enables fact-based advocacy.

- illustrate the feasibility of the intervention by comparing resource needs to existing levels of expenditure. This can be shown by level of government and type of expenditure. A costing tool can quantify the growth needed per year to reach different levels of coverage or levels of impact. Costing results can be used to draw comparisons between the total salaries needed and the current wage bill. These are useful soundbites in budget deliberations.

- show the resources needed to implement an intervention over a period of 8 to 10 years, and the pragmatic phases of implementation over this period, with specific objectives ascribed to set time periods. For instance, in the first few years the costing should show the costs of training, setting up offices and purchasing equipment. Then the emphasis of the next few years would be on the costs of expanding the workforce and how this would be rolled out across the country in a fiscally responsible manner.

Investing time in learning

A costing tool provides users with a platform to explore the cost of different policy choices for preventing and responding to VAC. However, to be able to analyse the practicality and impact of different choices, users will need to invest time and effort in understanding how the tool is structured, and which variables they need to change to reflect their choices.

Competent users of a costing tool can use it to build different scenarios, explore implementation options and develop budgets. It can even be used as a reference point in managing the roll-out of interventions. However, the key is taking the time to learn how the costing tool works.

- compare the costs of different modes of implementation – such as comparing the cost of centralizing some functions with the cost of decentralizing them, or comparing the cost of government provision to outsourcing services to the non-governmental sector.

- show the types of resources needed to engage with non-governmental stakeholders who are willing to support programmes on condition that the government commits to covering specific costs. A well-structured costing will enable multiple stakeholders, both inside and outside of government, to have informed discussions about what is needed from each other to have meaningful impact.

Costing tools can generate a tremendous volume of information. It can be a challenge to ensure that the most impactful data generated by the tools are used in advocacy. It is also important not to overload people with information.

8. Estimate the impacts of interventions

Various methods of economic analysis can be used in the component studies of an investment case for interventions that prevent and respond to VAC. These analyses include cost of VAC analyses, programme cost analyses, and economic evaluation methods. Section 5 of this toolkit has outlined the approach to conducting a cost of VAC analysis, which seeks to estimate the total economic burden associated with VAC. Section 7, meanwhile, has outlined the approach to conducting a programme cost analysis, which seeks to estimate the total costs involved in the delivery of a programme or intervention to respond to VAC. Economic evaluation, the focus of this section, takes the next step by taking these estimates of the economic burden and the costs of the intervention designed to reduce that burden, and comparing them with the outcomes achieved by the intervention. This shift of focus to outcomes is crucial for policymaking. Interventions to prevent and respond to VAC focus, by their nature, on changing outcomes.

Achievement of such outcomes is a key element in the broader agenda of evidence-based policymaking. This has become increasingly important with the advent of outcomes-based targeting for social interventions, such as those mainstreamed in the SDGs. This emphasis on results and outcomes is being used to set and track public policy performance against national and international targets and benchmarks, and it is also being used increasingly by, or even required of, policymakers to justify policy decisions and budget allocations.

8.1 Decide whether to conduct an impact evaluation

Impact evaluations are critical to inform evidence-based policymaking, and they are particularly useful for making economic arguments for investments in interventions to end VAC. But the truth is that not all interventions warrant an impact evaluation. Impact evaluations are often costly and lengthy exercises, and they can quickly consume a significant proportion of a department's budget or result in significant delays to programme implementation. There can be limited justification to expend the technical and financial resources for an impact evaluation where the budget required to implement an intervention is relatively small, or where the evidence for positive returns on the investment within a relevant and comparable setting is already well established.

8.2 Determine the research question

If it has been determined that an impact evaluation is necessary, the most important first step is to specify the research question for the evaluation. Again, the research question is likely to be largely informed by the overarching research question that underpins the investment case. In defining the research question for the impact evaluation, the research team needs to answer:

- What is the population of interest for the impact evaluation?
- What are the specific activities and inputs required to implement the intervention?
- What is the comparator for the evaluation?
- What are the outcomes of interest for the evaluation?
- What is the analytical perspective for the evaluation?
- What is the time horizon for the evaluation?

8.2.1 Population

The population of interest refers to the specific population for whom the impact of the intervention will be measured. While this typically includes the target population for the intervention, which is often children, there are likely to be some exceptions. There may be interventions that benefit children, but for which children are not the target population (such as household income-strengthening interventions that target low-income households but benefit the children within them). Some programmes may target children specifically but benefits may accrue to populations beyond the child (such as parents accessing parenting programmes, who may benefit from reduced rates

of intimate partner violence). In specifying the research question, the research team should make sure they articulate explicitly the population of interest for the evaluation.

8.2.2 Intervention

An economic evaluation specifically seeks to compare the costs of an intervention with its outcomes, therefore it is important that the scope of the inputs for the intervention are fully understood and articulated prior to commencing the evaluation. In determining the research question, the research team should describe the intervention, including all activities required for its development and implementation. Where a new intervention is being implemented, it is important that these activities include both start-up activities and those involved in delivery of the intervention. Where an existing intervention is being scaled up, the research team should specifically articulate the incremental activities involved. The exact nature of the intervention, the activities involved and the inputs required should all be considered when framing the research question. See Section 8.4 for a detailed discussion of how to select interventions.

8.2.3 Comparator

Economic evaluations seek to inform decision-making between multiple options, therefore it is important that the research question articulates the comparator for the impact evaluation – that is, the alternative course of action to which the intervention is being compared.

Typically, an impact evaluation for an intervention to prevent or respond to VAC will compare the intervention with the status quo – either the maintenance of an existing intervention, where one exists, or a 'do nothing' approach, where no relevant intervention exists. Comparators may also reflect different levels of coverage of a single intervention. Where a policymaker is deliberating between multiple interventions or multiple intervention scenarios, an impact evaluation may include multiple comparators.

The comparator is likely to be determined by the nature of the intervention. Where an intervention is an add-on to an existing intervention, or where an existing intervention is being scaled, the comparator will be the intervention under the status quo. Where the intervention is new, the comparator will likely be a 'do nothing' approach, or a choice between multiple intervention or scenario options. The research team must identify the most logical comparator for the evaluation and clearly articulate this when framing the research question.

8.2.4 Outcomes

An economic evaluation specifically seeks to compare the costs of an intervention with its outcomes. Consequently, it is important that the research question articulates the specific outcomes to be measured. The outcomes of interest for evaluations of interventions to prevent and respond to VAC typically include direct impacts such as the number of cases prevented. But these interventions are likely to also have numerous other impacts, including improved physical and mental health outcomes, reduced rates of absenteeism, improved school performance, reduced rates of violent behaviour, improved labour market status, increased earnings and improved life satisfaction. Positive impacts may also accrue to populations beyond the target of the intervention.

To ensure the full range of outcomes are duly considered for inclusion in the research question, the research team should develop a full inventory of potential outcomes accruing to the population of interest, including long-term impacts that are still relevant to the time horizon of the research question. Table 16 summarizes the outcomes typically associated with VAC interventions, which should form the basis of any inventory of outcomes.

Table 16. Common outcomes for the economic evaluation of VAC interventions

DOMAIN	OUTCOMES	MEASURES
VAC	Physical violence, sexual violence, emotional violence, witnessing violence, child maltreatment, child abuse, neglect, child marriage, child labour, child trafficking, FGM	Prevalence rates (lifetime), incidence rates (past-year), rates of self-reporting
Other violence	Inter-personal violence, gender-based violence, intimate partner violence, controlling behaviour	Prevalence rates (lifetime), incidence rates (past-year), rates of self-reporting
Health	Mental health disorders, stress, self-harm, suicidal ideation, alcohol use, drug use, tobacco use, risky sexual health behaviour, physical injury, HIV, sexually transmitted infection, non-communicable diseases, nutritional deficiencies, maternal and neonatal disorders	Prevalence rates (lifetime), incidence rates (past-year), DALYs
Education	School attendance, school performance, absenteeism, educational attainment, special education	Attendance rates, retention rates, educational attainment by level, absenteeism rates
Justice	Criminality, violent behaviour, children in contact with the law, incarceration	Prevalence rates (lifetime)
Social services	Support knowledge, support seeking, institutional response	Prevalence rates (lifetime), incidence rates (past-year)
Socio-economic	Employment, labour market participation, income, consumption, savings, poverty	Employment rates, labour market participation rates, household/individual income levels, household poverty levels, household expenditure levels
Socio-psychological	Subjective well-being, quality of life, self-esteem, agency	Cardinal measures of well-being, QALYs

8.2.5 Valuing outcomes

Once the full inventory of outcomes relevant to the evaluation have been identified, the research team needs to decide which outcomes to report on, and how these outcomes will be reported relative to the costs of implementation. While the costs of implementing an intervention are measured exclusively in monetary units, outcomes might be measured in several ways – in the natural units in which the outcomes occur, in a generic measure of quality-of-life impacts, or in monetary units. These three distinct approaches to measuring consequences in the economic evaluation of an intervention represent the core differences between the three types of economic evaluation that are used most commonly, namely: 1) cost-effectiveness analysis, 2) cost-utility analysis and 3) cost-benefit analysis. Table 17 summarizes the measurement of costs and consequences inherent to each of these approaches. The research team must consider carefully which outcome measurement is most appropriate for their study and choose the appropriate approach. See Section 8.5 for a detailed summary of each approach.

Table 17. Costs and outcomes in economic evaluation

TYPE OF STUDY	MEASUREMENT OF COSTS	IDENTIFICATION OF OUTCOMES	MEASUREMENT OF OUTCOMES
Cost of VAC analysis (see Section 5)	None	Single or multiple effects, depending on research question	Monetary units; natural units (e.g., DALYs accrued) converted into monetary units
Costing analysis (see Section 7)	Monetary units	None	None
Cost-effectiveness analysis	Monetary units	Single effect of interest	Natural units (e.g., VAC cases avoided, DALYs averted)
Cost-utility analysis	Monetary units	Single or multiple effects	A measure of quality of life, typically QALYs
Cost-benefit analysis	Monetary units	Single or multiple effects	Monetary units

8.2.6 Perspective

Similar to cost of VAC analyses, the analytical perspective is a key component when determining the research question for an impact evaluation. For an impact evaluation, this refers to the perspective from which the costs and outcomes of the intervention are observed and measured. Similar to the costs of VAC accruing to various cost bearers beyond the individual victim, the outcomes of an intervention to prevent and respond to VAC may accrue to beneficiaries beyond the initial target population – to victims' families, communities and employers; to the healthcare system, the government or to society as a whole.

The research team might adopt a societal perspective for an impact evaluation. This is because interventions that prevent and respond to VAC tend to have positive impacts that accrue throughout the life-course, and across various sectors, with large spillover effects. As the sum of the benefits accruing to all categories of beneficiary, the societal perspective is likely to generate the largest overall benefit estimate in absolute terms. This lends itself to stronger advocacy messaging. However, it is important that the analytical perspective is carefully considered and informed by the research question, by who has commissioned the research and by the intended audience of the research.

8.2.7 Time horizon

The time horizon for an impact evaluation covers the period during which the intervention occurs, as well as the period during which the costs and outcomes of the intervention are considered in the evaluation. Given the lifelong impacts of exposure to VAC, and the lifelong benefits associated with effective prevention and response, it is recommended that research teams always adopt a lifetime horizon when conducting an impact evaluation.

Short analytical time horizons may be justified where there is demonstrable evidence of a lack of long-term impact from the intervention – for example, where benefits only accrue during the intervention. Here, outcomes are only considered for the duration of the intervention. Where longer-term time horizons are employed, and where outcomes are communicated in economic terms (in the case of cost-benefit analyses and return on investment calculations), it is also important to adopt an appropriate rate to discount the values of costs and impacts to present values. Discount rates of 3 per cent are typically applied in such instances, but it is worthwhile to exploring the impact of other discount rates, including those that reflect the prevailing rates for government borrowing, as a means of sensitivity analysis.

8.3 Develop a theory of change

The research team can set out a logical framework for the impact evaluation by developing a theory of change. Essentially, this is a hypothesized description of the pathways through which the planned intervention is supposed to deliver the intended outcomes. By making the causal logic behind the intervention explicit, a theory of change outlines the necessary conditions for achieving the targeted outcomes of interest (a critical element of intervention design) and maps achievement of these outcomes along logical causal pathways. This can inform subsequent monitoring and evaluation frameworks.

A theory of change typically consists of some combination of the following elements:

- **Problem statement**: this describes the specific problem or deficiency in outcome that the intervention is seeking to address. By making the outcome of interest explicit at the start of the theory of change, it becomes easier to design the intervention and the causal pathways through which the deficiency will be addressed.
- **Intervention**: this describes the specific intervention that will be implemented to address the problem identified in the problem statement.
- **Inputs:** these describe the various resources used during implementation of the intervention.
- **Activities:** these describe the component activities of the intervention that are undertaken to facilitate implementation. Activities essentially convert inputs into a set of outputs.
- **Outputs**: these describe the immediate tangible goods and services that are produced during implementation.
- **Causal factors addressed**: these describe the causal factors underlying the problem statement that are addressed by the tangible goods and services produced.
- **Intermediate outcomes**: these are the intermediate outcomes that accrue to the population of interest (as described in the research question) once the outputs are delivered to the beneficiaries of the intervention. These outcomes typically accrue over the short-to-medium term, with some theories of change specifically differentiating between the two.
- **Final outcomes**: these are the final, measurable outcomes of interest as described in the research question. These outcomes typically accrue over the long term, and they are usually influenced by the achievement of the various intermediate outcomes.

Developing a theory of change for the Irie Classroom Toolbox in Jamaica

The Irie Classroom Toolbox is a universal, early childhood violence prevention teacher-training programme.[108] It aims to reduce VAC by teachers and prevent the early development of antisocial behaviour in children aged three to eight years old. The Toolbox also aims to improve the quality of the classroom environment and to promote child mental health, self-regulation and prosocial skills.

The process to develop the Toolbox integrated evidence from an efficacy trial, theory and implementation science principles. The theory of change, in turn, informed the intervention components, materials and structure.

The theory of change describes the various interventions in the Toolbox, plus the core implementation components and activities required to implement the interventions. It then plots the pathway from these through the intermediate outcomes realized, to the long-term outcome of the Toolbox – namely, reductions in VAC perpetrated by teachers.

8.4 Identify and select potential interventions

An important step is to identify and select the intervention, or interventions, to include in the impact evaluation. As Section 6 notes, a growing body of evidence exists on potential interventions to prevent and respond to VAC and reduce harms. However, complications remain in identifying the best interventions for a given context.

Despite the burgeoning evidence for the effectiveness of interventions targeting VAC, there remain significant gaps in the literature, both for specific types of interventions, and for specific regional, economic and socio-cultural groups. Furthermore, interventions are diverse in terms of their scope and intensity, studies are diverse in terms of outcomes and performance measures, and violence prevention outcomes may be hidden in results – or they may not accrue until many years post-implementation. Within this context, it is important that the research team adopts a systematic approach to selecting interventions for inclusion in the impact evaluation.

The process should be informed by the theory of change – which presents a clear conceptual understanding of the root causes of the type of VAC relevant to the study and the pattern of consequential harms accruing as a result. The research team should then identify the full suite of possible interventions that might address the root causes of VAC, as relevant to the study, or that interrupt the causal or consequential pathways which accrue as a result.

This will typically involve an in-depth review of the literature in order to identify suitable and relevant studies. The task is likely to be burdensome, so it is important for the research team to dedicate adequate time and resources to the review process. It is also advisable that the research team is systematic – only seeking evidence from studies that are appropriate and applicable to the context of the impact evaluation being undertaken. Studies and evidence should be reviewed for both internal and external validity, before a final set of interventions are chosen for evaluation.

8.5 Estimate the impacts of the intervention

Next, the research team estimates the expected effects of the intervention being modelled. The critical inputs to this process are the estimated effects of the intervention under review. This evidence will typically be drawn from the results of existing studies identified during the intervention selection and specification process. Where a single study represents the only piece of relevant evidence – for example, when a pilot study exists for an intervention that is to be scaled up – then estimates of effect may be drawn from a single study. More than likely, however, there will be numerous applicable studies in the literature reporting on the effects of relevant interventions, particularly when the interventions being modelled are integrated, or multi-sectoral in nature. Estimating intervention effects will typically require a systematic approach to searching for published evidence to eliminate potential bias in the selection of evidence and estimation of impact. There are numerous approaches to such reviews – systematic review, scoping review, narrative review, and meta-analyses – that might be used to collect the necessary information and evidence to estimate intervention effects. Regardless of the approach used, however, the data obtained must be analysed to provide estimates of the key parameters for the impact model and to estimate the impact of the intervention on the outcomes of interest. There is no defined approach to conducting such analyses. Instead, the processes approach involved in parameterization of such models, and in the estimation of intervention effects, will be unique to each study, and will likely evolve throughout the research process.

While the research team has significant freedom in the design of the impact model, it is important that they adhere strictly to a principle of transparency. The team must report clearly on the methods employed in the economic evaluation, the sources of information used and the results of the analysis. For the purposes of comparison and priority setting, it is important that the team reports outcomes across all interventions using the same metric. Three chief approaches to impact evaluations exist, namely: cost-effectiveness analysis, cost-utility analysis and cost-benefit analysis, which are described in turn.

8.5.1 Cost-effectiveness analysis

Cost-effectiveness analysis compares the costs of an intervention with its outcomes. The costs are expressed in monetary units and the outcomes in the natural units in which these outcomes occur (e.g., cases of VAC avoided or additional years of schooling gained). In making these comparisons, a cost-effectiveness analysis will typically estimate the incremental cost per unit of outcome achieved – for example, the incremental cost per case of child abuse averted.

The results may be used to compare the incremental costs required to achieve a common outcome across differing intervention options, in order to: 1) identify the intervention that achieves the desired outcome in the most cost-effective manner or 2) to benchmark these cost-effectiveness ratios against established thresholds to determine if an intervention is indeed cost-effective. Cost-effectiveness analyses are typically used when there is a single outcome of interest, such as cases of child marriage prevented, or when monetizing the outcomes of the intervention is deemed too difficult or inappropriate.

8.5.2 Cost-utility analysis

Cost-utility analysis is a variant of cost-effectiveness analysis that reports the outcomes of an intervention in a generic measure of health-related quality of life. This is typically a QALY, which is a unit of measurement that combines the quality and quantity of life to assess the value of health outcomes. Other quality-of-life measures include the healthy years equivalent (HYE), DALYs and the saved young life equivalent (SAVE).

Regardless of the measure used, a cost-utility analysis will typically report results in terms of the cost per quality year gained. This cost-per-outcome measure can be used to compare courses of action to identify the option with the lowest cost per unit of outcome, or to compare the intervention against an established benchmark. Cost-utility analyses are typically used when a number of (specifically) health outcomes are of interest to the research team, and when monetizing these outcomes is deemed too difficult or inappropriate.

8.5.3 Cost-benefit analysis

Both cost-effectiveness analysis and cost-utility analysis are useful tools to choose between alternative courses of action with comparable outcomes, or to identify how best to allocate an existing budget. However, neither approach can compare between choices that might have very distinct outcomes. Nor can they determine whether it might be worthwhile to expand the budget for a programme or intervention. Cost-benefit analysis can be used in both instances.

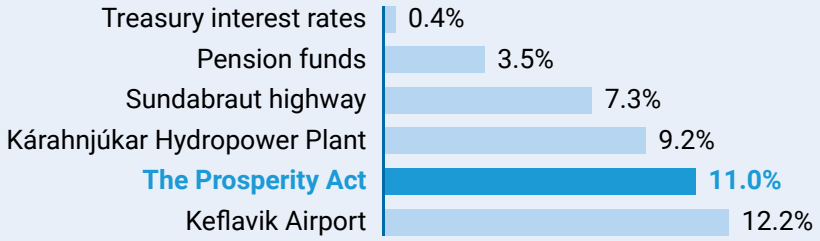
Cost-benefit analysis expresses the outcomes of an intervention in monetary terms, allowing for direct comparison between intervention costs and intervention outcomes. It determines if the benefits of the intervention exceed the input costs, representing a 'value for money' intervention; but it also allows for the comparison of costs and benefits between interventions with very distinct outcomes. For example, it can be used to compare health and infrastructure investments. Cost-benefit analyses are typically used to demonstrate the value for money of a new intervention relative to other options, to highlight the positive return on investment of an intervention, or to advocate for additional budget for the scale-up of an existing intervention.

Enacting integrated child-focused legislation and policy in Iceland

In 2021, the Icelandic Parliament passed the Integration of Services in the Interest of Children's Prosperity Act (the Prosperity Act).[109] The Act obligates all service providers to collaborate to ensure that children receive appropriate and unhindered access to the integrated services and support they need.

The Prosperity Act calls for a substantial increase in government investment in services for children and families. A comprehensive monetary and economic evaluation was conducted to provide evidence for this investment. The evaluation showed that increased investment in the integration of services and early support for children in Iceland would have a substantial positive effect on the State budget, with projected returns of 11 per cent per annum in the long term. The evaluation also benchmarked these returns against other investments, including large-scale infrastructure projects such as highways and hydro-electric power plants, demonstrating the higher returns that would accrue from investing in the integrated services espoused by the Act.

By the end of 2022, most Icelandic municipalities had begun implementing the Prosperity Act. This implementation has occurred alongside the development of a dashboard to monitor children´s prosperity in Iceland. The dashboard captures data across five dimensions of child prosperity, supporting the implementation of the Prosperity Act and informing prioritization and funding, while also enabling monitoring and evaluation of existing interventions for child well-being.



9. Make the investment case

Those seeking to persuade governments to allocate more funds to prevent and respond to VAC need to approach the process deliberately and strategically. An advocacy strategy must be designed for the country context, that reflects the structure of government, how functions are allocated and the arrangements for budgeting.

Some impacts from VAC prevention and response interventions manifest rapidly, others only after several years, and some after generations. This makes it important to build and maintain consensus across the political spectrum to ensure that initiatives are sustained across electoral cycles and changes in government. Reaching parliament should be a priority here.

The entire process of developing an investment case should be seen as a series of successive advocacy opportunities. It is an opportunity to build key stakeholders' knowledge of VAC by getting them onto the project steering committee; an opportunity to draw ministries of finance, planning and budget into researching budget allocations to address VAC; an opportunity to get different sectors speaking to each other about how to co-ordinate better; and an opportunity to get government, business and civil society speaking about the impacts of VAC on the economy and society.

9.1 Develop an advocacy strategy

Clarify advocacy objectives

The overall objective of advocacy is to end all forms of VAC. This needs to be elaborated through realistic, achievable sub-objectives that are tailored to the country context. For example:

- ensure the national development plan includes efforts to address VAC
- persuade the government to develop and adopt an integrated approach to address VAC
- persuade the government to establish a mechanism to support coordination and accountability
- persuade the government to introduce legislation that addresses VAC comprehensively, in line with international and regional standards
- ensure the budget allocates funds to initiatives to prevent and respond to VAC
- ensure line ministries implement the envisaged initiatives.

Map advocacy targets, partners and allies

The advocacy strategy should map all stakeholders involved, including target audiences for advocacy messages, partners who support advocacy efforts directly, and allies who are likely to be supportive. Stakeholder groups should be involved in the process from the start.

The primary target of investment case advocacy is the ministry of finance, and the budget process specifically. As noted, the aim is to persuade governments to allocate more funds to prevent and respond to VAC. Therefore, the advocacy strategy must set out detailed plans for ensuring the investment case feeds into the country's budget process.

Whomever drafts the advocacy strategy must have a thorough understanding of the structure of government; of the allocation of functions to different levels of government and to ministries, departments and agencies; and the budget processes for different levels of government. The advocacy strategy should include a timetable of key events in the annual budget preparation process. Careful consideration should be given to which messages to emphasize at each stage of the budget process, and potential advocacy actions that can increase the likelihood of messages landing.

- **Setting of fiscal frameworks and budget priorities:** the message is that addressing VAC is important and therefore government should allocate resources to it. The estimated costs of proposed solutions should be put in the context of the total budget – e.g., the cost of implementing these programmes is only 1.5 per cent of the previous year's budget.

- **During budget formulation:** the message needs to focus on how the programmes and interventions that prevent and respond to VAC are implemented, and how they are funded. The aim is to raise awareness about which sectors and which budget programmes will fund the proposed solutions.
- **During budget approval:** the message should focus on ensuring that sufficient funds are allocated to the relevant programmes. The costing of the proposed interventions should be presented, along with the costed implementation plan.

If the government allocates funds in the budget to address VAC, this should be celebrated. Implementing stakeholders then need to ensure that the funds are spent effectively. This is important, as it lays the foundation for additional allocations in future years.

Advocacy relating to the budget and budget process needs to go beyond simply asking for more funds; it should raise the profile and availability of information on the government's funding of VAC prevention and response. Table 18 suggests ways in which advocacy can seek to ensure that VAC issues are fully integrated and prioritized in government planning and budgeting.

Table 18. Integrating VAC issues into public finance management processes

GOVERNMENT PROCESSES	ADVOCACY OPPORTUNITY
National planning	The government should be persuaded to prioritize addressing VAC. This may include committing the government to an integrated strategy to prevent and respond to VAC, if it does not already have one.
Economic growth strategy	The government should be persuaded to include the prevention of VAC as a mechanism to foster economic growth, given the high economic costs of VAC to the economy and society generally.[110]
Departmental planning and performance targets	Relevant ministries and departments should be encouraged to include specific performance targets related to VAC prevention and response, in order to increase the visibility of such initiatives and accountability for delivery.
Budget reforms	If the government has moved to, or is planning to move to, programme-based budgets, all ministries or departments with a direct role in implementing VAC-related initiatives should develop budget programme structures that facilitate transparent budgeting for these initiatives.
Budget tagging	The ministry of finance, working with line ministries, should modify the government's Chart of Accounts to enable the tagging of all expenditures on initiatives to prevent and respond to VAC.
Human resource management	A definition of the social services workforce should be formalized, and efforts should be made to ensure ministries and departments have sufficient posts against which to make appointments.

When to engage in advocacy activities[111]

Beyond targeting the finance ministry, it is important to optimize other opportunities for effective advocacy. Processes and events to consider include: elections; national planning periods; global, regional or national events that give visibility to the issue of VAC; and existing platforms for engaging with networks of civil society and faith-based organizations, as well as the private sector.

What do stakeholders need?

Effective advocacy involves providing different stakeholders with the information they need to make informed decisions on matters under their control. So, different sets of information need to be provided to the officials responsible for drafting legislation; to officials responsible for compiling the budget; and to officials responsible for managing social behaviour change programmes.

Devise an implementation plan

The advocacy strategy is likely to require a wide range of activities. It is therefore important that it includes an implementation plan that allocates responsibilities to the advocacy partners and sets out when these activities will occur. Partners should agree who should take the lead in coordinating implementation.

Measure success

What does success look like? It is advisable to include a set of performance indicators that describe what successful implementation of the advocacy strategy looks like. This is useful to hold different partners to account and to assist with reflection and learning.

9.2 Develop advocacy messages and materials

A key aspect of successful advocacy is to ensure consistency in messaging: everyone involved needs to call for the government to take the same set of actions, and these actions must be consistent with the theory of change that underlies the investment case. Careful consideration needs to be given to how the issue is framed so it catches the attention of key government stakeholders and gets onto the policy agenda. A range of advocacy materials should be produced that address the information needs of different stakeholders. These materials may include research papers, presentations, briefing notes, policy briefs, one-page calls to action and infographics.

9.3 Monitor the results of the advocacy strategy

The advocacy strategy must include a monitoring framework to promote accountability, facilitate a process of reflection and learning, and identify areas for improvement.

The monitoring and evaluation framework should set out baselines for each objective of the strategy, the indicators that will be used to measure progress, and the data sources to track and monitor each indicator. The advocacy strategy should specify which partners will take responsibility for updating the framework; for facilitating review, reflection and revisions; and for the timeline of this process.

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