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Costing of The National Plan of Action Against Violence Against Children and Adolescents in Colombia

2021 - 2024



Maestral.



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Credit Sheet

Coordination

Philip Goldman
President Maestral International

Samantha Ski
Senior Implementation Research Scientist

Technical advice

Diego Felipe Otero
General Management Advisor
Coordinator National Alliance against violence against girls, boys and adolescents
ICBF Colombia

Gustavo Romero
Coordinating Team of the National Alliance against violence against girls, boys and adolescents
General Directorate ICBF Colombia

Arturo Harker Roa
University of the Andes

Research and writing

Enrique Maldonado
Associate Consultant Maestral International

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1. Introduction

This document arises as an initiative of the Colombian Institute of Family Welfare "ICBF" and the National Alliance against Violence against Children and Adolescents in the country, with the objective of identifying the total cost of the implementation of the National Action Plan against Violence against Children and Adolescents in Colombia "NAP" for the period 2022 to 2026.

Initially, the methodology used in the development of each of the sections of the document is detailed, ranging from reviewing the public spending efforts that the country has made for the age group analyzed to identifying the fiscal spaces for the implementation of the NAP. In this order of ideas, it is recognized that Colombia, in compliance with its Political Constitution, has increased public spending on children and adolescents ¹in 2016 from \$31,742.0 billion to \$36,217.6 billion in 2021, (Fondo de Naciones Unidas para la Infancia «UNICEF» / Instituto Colombiano de Bienestar Familiar «ICBF», 2022), which meant that per capita spending newspaper went from USD\$2.03 in the first year cited to USD\$1.86 in the last, respectively. It is to be emphasized that these are constant values.

These increases in public funds, in part, have been allocated to the prevention and elimination of violence against children and adolescents in line with the recommendations of the Committee on the Rights of the Child in 1994, 2000 and 2006. Proof of this is the completion of the Violence Against Children and Youth Surveys "VACS" during 2018, which found that in Colombia 40.8% of women before the age of 18 suffered some type of sexual, physical or psychological and in the case of men it was 42.1%

One of the commitments made within the 2018-2022 National Development Plan is to reduce the rate of violence against children by 14% and continue in that effort. According to the cost collection effort made by the ICBF, the country would need on average every year, for the period 2021 to 2024, 0.065% of its gross domestic product "GDP" to allocate it for this specific purpose. Being a very small fraction of GDP and general public spending, this therefore will not present a fiscal problem for the country.

However, in the exercise of identification of fiscal spaces, it was found that Colombia could have up to a maximum of 17.2% of its GDP to finance its development and particularly the reduction of violence against children and adolescents. Obviously this is not automatic, but requires an effort to strengthen public finances in a post-pandemic context.

From this point of view, this exercise should be considered as a first approximation to the budgetary effort, as well as to the strengthening of the institutional capacity that Cooperators, Civil Society Organizations and the Government must carry out to achieve an adequate implementation of the National Plan Action against violence against children and adolescents.

¹Expressed in constant values using 2016 as the base year.

2. Methodology

To carry out this work, various methods were used in order to arrive at estimates on the costs of implementing the National Plan of Action against Violence against Children and Adolescents of Colombia "NAP".

In principle, reference is made to public financing for this age group and although the efforts made by the Government of Colombia and the United Nations Children's Fund "UNICEF" are used here, the information was updated to express them in per capita and per day, using population projections made by the National Administrative Department of Statistics "DANE".

For its part, in the qualitative field, in order to identify the genesis and orientation of the NAP, an attempt was made to analyze the observations that the Committee on the Rights of the Child presented to the country each time it was subjected to an evaluation on compliance with human rights of children and adolescents; Below is a comparative analysis of each of them in the areas related to the prevention and elimination of violence against them.

In order to link the qualitative findings with the design of the NAP, we proceeded to analyze: the i) National Public Health Surveillance System "SIVIGILA", ii) the statistics reported to the PROSECUTOR'S OFFICE: on crimes related to gender violence, and the data iii) National Institute of Legal Medicine and Forensic Sciences "INML": which registers non-fatal external injuries to children and adolescents. With this, it was possible to identify the territoriality to suggest to the NAP in which regions of the country it can prioritize its initiatives.

An important point to mention is that the Colombian Institute of Family Welfare "ICBF" carried out a cost collection exercise in the entities that are part of the NAP from which the database was provided in which several of the data were studied, refined and reviewed. the costs included in it, in addition, this implied in some cases reviewing the technical sheets of each initiative that makes up the NAP.

This allowed relating the costs of the NAP against macroeconomic variables compiled by the International Monetary Fund "IMF", which gives way to analyzing the fiscal spaces to finance the implementation of the NAP, which were reviewed both through income and public spending.

3. Public financing for children and adolescents in Colombia

At the beginning of the second decade of this century, the Latin American countries, under the auspices of the United Nations Children's Fund "UNICEF", began to develop methodologies to measure public spending on children and adolescents; using the nation's budget in accordance with its programmatic structure, in some cases breaking down by sources of financing, life cycle and territoriality.

Among these initiatives, the one produced in Colombia stands out, which is summarized in the following table where it can be seen that public spending aimed at this age group (in constant values) went from \$31,742.0 billion in 2016 to \$36,217.6 of these in 2019 (Fondo de Naciones Unidas para la Infancia «UNICEF» / Instituto Colombiano de Bienestar Familiar «ICBF», 2022) which represents an increase in five years of 14.1%, for an annual growth rate of 2.8%; however, by relating these amounts against the total number of children and adolescents in Colombia and using the average exchange rate for each year, it turns out that daily public spending on each child went from \$6,185.7 in 2016 to \$6,943.8 in 2021; that is, an increase in three years of 12.3%, for an annual per capita increase of 2.5% per year, per girl or boy.

Table1 Colombia, public spending on children and adolescents per capita 2016 - 2019 in constant values

Year	Public spending on children (billions of pesos)	Population from 0 to 17* (millions)	Per capita per year Pesos	Annual increase	Per capita per day Pesos
2016	31,742.08	14,059	2,257,771.4		6,185.7
2017	34,048.94	14,014	2,429,633.1	7.6%	6,656.5
2018	33,975.97	14,058	2,416,907.6	-0.5%	6,621.7
2019	34,897.00	14,200	2,457,526.9	1.7%	6,733.0
2020	35,490.88	14,294	2,482,891.1	1.0%	6,802.4
2021	36,217.65	14,290	2,534,499.0	2.1%	6,943.8

Source: Own elaboration based on Unicef Colombia, Banco de la República, National Directorate of Statistics. *The population projection figures are adjusted based on the 2018 census of that year and 2019; while the figures for 2016 and 2017 are based on previous estimates.

Regarding relating investment in childhood and adolescence as a percentage of public social spending ²in the period analyzed, it has gone from 19.1% to 18.3%; while, as a percentage of the nation's total public spending³, for 2016 it was 12.2% and in 2021 it was 11.6%; while as a percentage of GDP ⁴for the years in question it went from 3.9% in the first to 4.0% in the second.

To delve into the analysis of investment in children and adolescents, although the ICBF has updated until 2022, it is also recognized that the previous exercise with the support of UNICEF identified the obligations by source of financing at the national level, as follows continuation:

An important issue within spending on children and adolescents is related to their sources of financing. According to the period analyzed (2016 - 2019), there have not been major variations. For the first year they cite 67.1% of the resources as from the "general system of participations", followed by 17.0% from "other sources", 9.3% from "institutions' own resources" and 6.3% from "co-financing and other transfers". On the other hand, for 2019, these values did not show changes of more than 2.5% each. However, it should be noted that royalties represented less than 1.0% of total financing, which could be explored to obtain more resources for children and adolescents. In fact, in 2016 they contributed \$62.8 million, while in 2019 \$79.9 million of these.

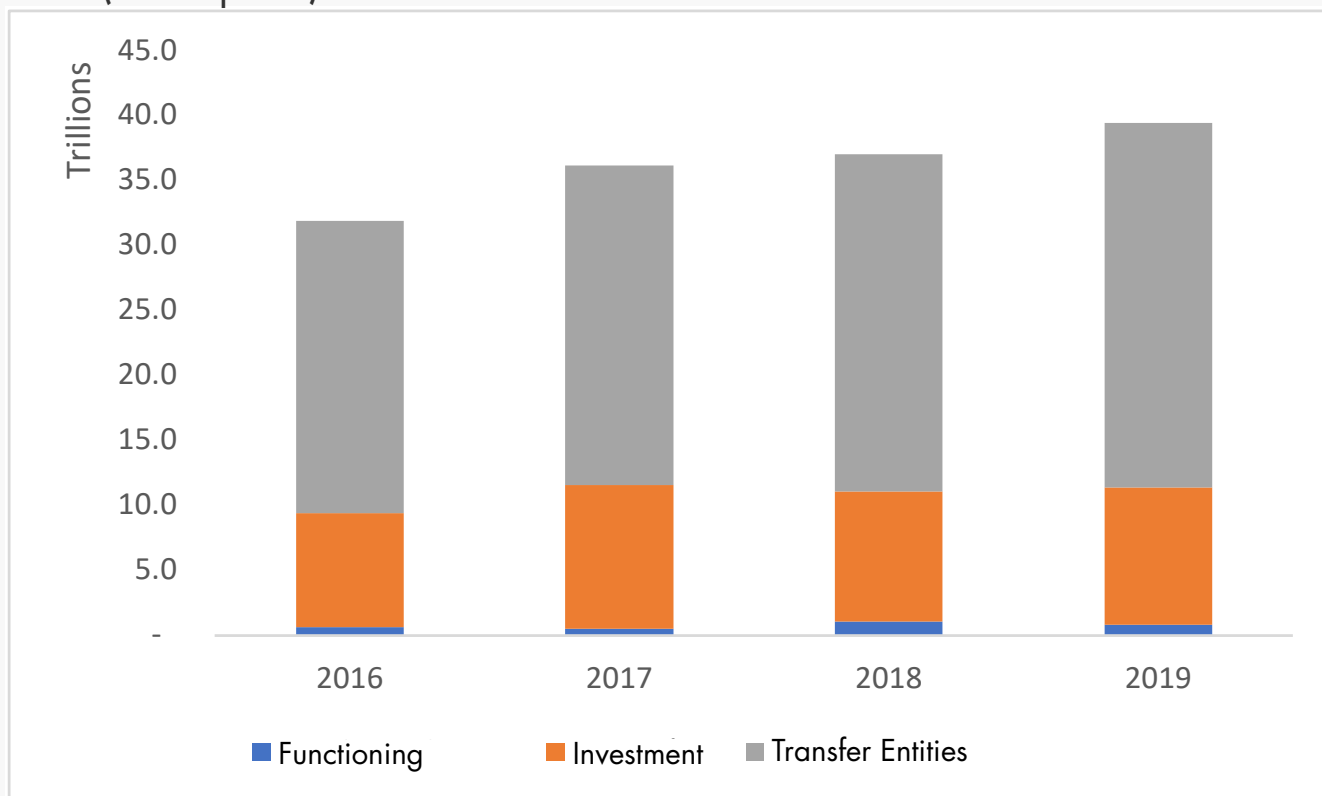
Another important issue in financing the development of children and adolescents in Colombia is the type of expenditure made, according to its accounting system. The following graph shows that, although operating spending is very low, this happens due to the level of decentralization that exists in the Colombian State, hence almost 70% of spending on children and adolescents are transfers to government institutions. For its part, investment spending has represented almost 25% of the total during the analyzed series.

²To calculate this coefficient, the following spending purposes were considered: environmental protection, housing and related services, health, recreational activities, culture, sports and other social services; education and social protection; which are specified in the Public Finance Statistics Manual (2014). The information comes from this link: <https://www.dane.gov.co/files/investigaciones/boletines/pib/cuentas-nal-anales/anexo-gastos-gobierno-2021-preliminar.xlsx>

³To calculate this coefficient, the total amount of public spending reported by DANE was considered. The information comes from this link: <https://www.dane.gov.co/files/investigaciones/boletines/pib/cuentas-nal-anales/anexo-gastos-gobierno-2021-preliminar.xlsx>

⁴To calculate this coefficient as a percentage of GDP, the figures were taken from DANE at the following link: <https://www.dane.gov.co/files/investigaciones/boletines/pib/cuentas-nal-anales/agregados-macroeconomicos-annual-nal-accounts-2005-2020p-2021-pr.xlsx>

Graph 1 Spending on children and adolescents by type of spending during 2016 to 2019 (billion pesos)



Source: International Master based on ICBF/UNICEF.

Another area of information analysis is for the purposes of public spending. The results from 2016 to 2019 show that more than 60% of spending on children and adolescents goes to education; leaving here the main source of financing: the General System of Participations ⁵“SGP” that explains 91.5% of the expenditure for this purpose. On the other hand, projects related to school feeding represent an average of 4.8% of spending on education; leaving 3.7% that is distributed in specific contributions, (among others) for:

- Improvement of educational quality in preschool, basic and secondary at the national level.
- Access and permanence in school.
- Initial education.

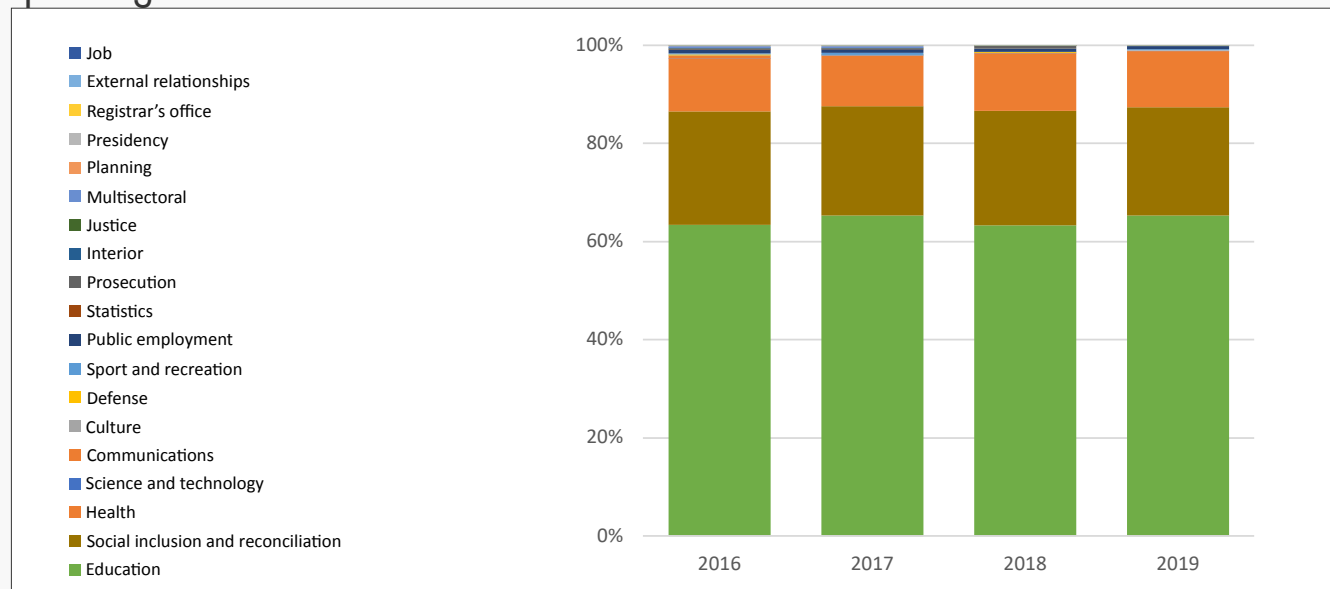
The second destination of spending that represents a considerable proportion is “inclusion and social reconciliation” which on average represented 22.7% of total spending on children and adolescents in the period analyzed, it should be noted that 48.3% of the budget allocated to this end it is addressed to early childhood. On the other hand, 22.2% of inclusion and social reconciliation is what is spent on the conditional cash transfer program for the vulnerable population at the national level; these two projects are the ones that account for two thirds of spending on children for this purpose.

It is also very important to highlight the effort made by the Colombian State in actions to preserve and restore the full exercise of the rights of children and the family, a project in which it invested between 2016 and 2019 a total of \$3,560.5 billion, equivalent to 10, 8% of the budget allocated to social inclusion and reconciliation.

For its part, health is the third purpose that represents more resources for the Colombian State and if we add education and social inclusion as a whole, they represent 98.0% of the budget allocated to children and adolescents. In the case of health, 85.3% of spending is allocated to the insurance of the subsidized regime.

⁵ Mechanism through which the nation’s resources are distributed to territorial entities

Graph2 Structure of spending on children and adolescents by destination of public spending between 2016 and 2019

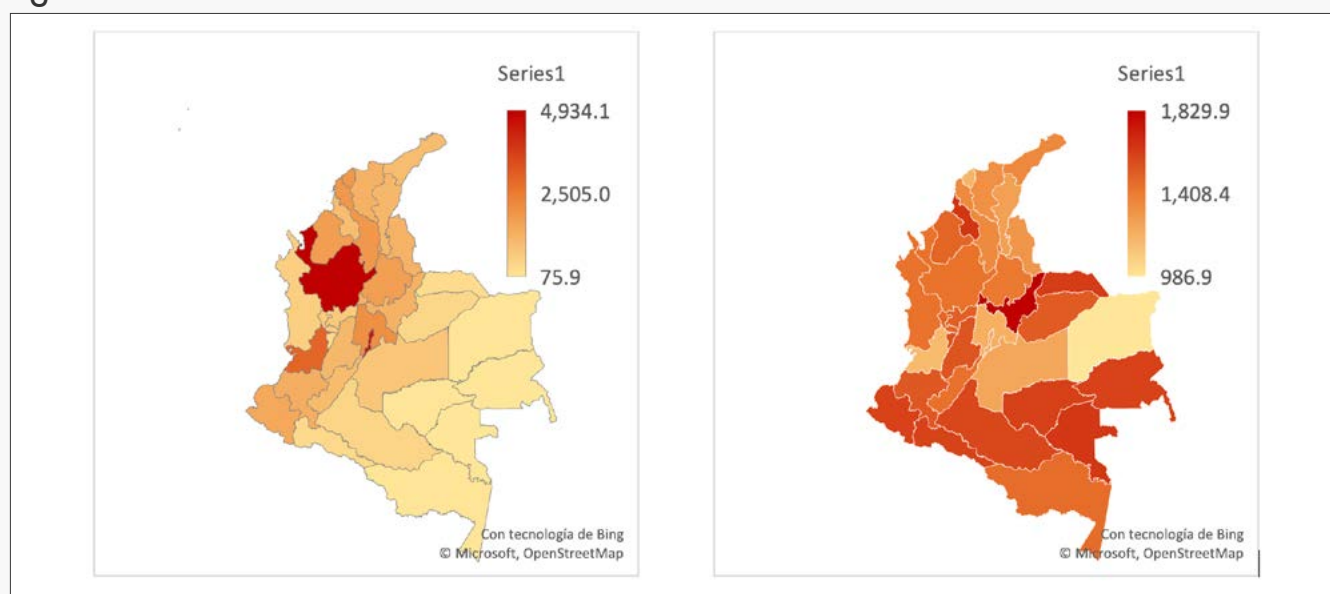


Source: *International Master based on ICBF/UNICEF.*

Finally, in the analysis of spending on children and adolescents, it is opportune to talk about its territoriality. Two maps are shown below, the first of them, on the left, shows the total of this expenditure at the departmental level and, for example, in Antioquia \$4,934.1 billion were invested during 2019, while in Vaupés \$75.9 billion.

Although this at first glance could measure inequality in the distribution of resources, it should be remembered that to a large extent it depends on the number of children and adolescents living in each department; For this, the map on the right is presented, which has a territorial distribution, but per capita and it is where it can be observed that the dispersion is reduced, ⁶being the average of \$1,444.4 in each girl or boy, with maximum values in Bocayá with \$1,829.9 and a minimum in Vichada with \$986.9 per year.

Map1 Total spending on children and adolescents by department in billions (left) and total spending on children and adolescents per capita by department (right). 2019 figures



Source: *International Master based on ICBF/UNICEF*

⁶Excluding the Archipelago of San Andrés, Providencia and Santa Catalina where the per capita expenditure on each child is \$2,386.9 per year.

4. The National Plan of Action against Violence against Children and Adolescents

The National Action Plan “NAP” against violence against children and adolescents in Colombia, to a large extent, has its genesis in the important regulatory framework for the comprehensive protection of the rights of children and adolescents that the country has signed, which still dates back to 1946 with Law 83 for the Organic Defense of Children, as well as in 1968 with the creation of the Colombian Institute of Family Welfare “ICBF”, also in 1979 the National Family Welfare System was created; later in 1989, like many other Latin American countries, Colombia signed the International Convention on the Rights of the Child, approving it through Law 12 of 1991.

A very important milestone is that article 44 of the Political Constitution establishes the fundamental rights and principles that must be guaranteed to children and adolescents, among them this article establishes the prevalence of the rights of this population group over the rights of others Colombians.

Subsequently, in 2006, Law 1098 “Code for Children and Adolescents” was issued, which updated the regulations since it repealed the Children’s Code of 1989. Ten years later, through Law 1804, the legislation was sanctioned. On the comprehensive development of early childhood “De Cero a Siempre” where general guidelines for the protection and comprehensive care of early childhood are defined.

It should be recognized that from 1990 to 2021 Colombia has enacted a total of 45 laws related to the development and well-being of children and adolescents in the country. Specifically, the National Development Plan 2018 - 2022 of President Iván Duque aims to reduce the national rate of violence against children and adolescents by 14.3%. To achieve this objective, the National Alliance Against Violence Against Children and Adolescents, as a strategy for the reduction and effective response to all forms of violence against children and adolescents, will work through intersectoral and inter-institutional articulation (National Alliance against Violence against Children and Adolescents, 2021, pp. 7-9).

Notwithstanding the foregoing, it is also worth noting that both the legacy and the institutional framework were partly the product of the observations and recommendations that the Committee on the Rights of the Child has made to Colombia when the country has undergone evaluation. In fact, the first dates from 1994 and at that time the Committee limited itself to suggesting that firm measures should be taken to guarantee the right to survival of children, especially those affected by different types of violence; recommend educational campaigns to reduce violence in society and the family.

For the year 2000, the Committee expanded its number of observations and recommendations, beginning to question even the limited public offer that existed at that time in the country to address the different types of violence faced by Colombian children and adolescents. As can be seen in the following table, in each evaluation the recommendations were more specific and complete. For example, by 2006 the issue of sexual violence (for example) was already being discussed, as well as that physical punishment continued in some homes as a disciplinary measure.

Table 2 Recommendations made to Colombia by the Committee on the Rights of the Child in 1994, 2000 and 2006

1994	2000	2006
Adoption of firm measures to guarantee the right to survival of all children, including those belonging to vulnerable groups affected by violence, disappearances, murders or alleged organ trafficking.	The Committee welcomes the adoption of special legislation criminalizing domestic violence, but remains concerned that physical and sexual abuse, both within and outside the family, is still very common in society.	The Committee is concerned that children continue to be victims of torture and cruel and degrading treatment. The Committee regrets the lack of statistics on the number of reported cases and expresses its concern that corporal punishment continues to exist in schools, homes and institutions.

Educational campaigns should be launched to reduce violence in society and in the family and to combat gender prejudices.	Concern has also been expressed about the insufficient allocation of resources, both financial and human, as well as the lack of properly trained personnel to prevent and combat such abuses.	The Committee is particularly concerned about the situation in rural areas, where children are at risk due to the continuing internal armed conflict.
	There is also concern about the inadequacy of rehabilitation measures and services for victims and their limited access to justice.	In particular, the Committee expresses its concern about the growing number of girls who are victims of sexual violence.
	The Committee is concerned that the State party has one of the largest internally displaced populations in the world, populations that have been forced to leave their places of residence due to the high level of violence in certain regions of the country.	family against children, especially girls, indicate that there is a tendency for the phenomenon to rise

Source: Own elaboration based on the Committee on the Rights of the Child.

In response to the recommendations made to the country, those that occurred in 2014 mark a roadmap for the prevention and elimination of violence against children in Colombia, in a review of the Final Observations to the fourth and fifth periodic reports presented by the country it was found that the topic of violence is cited 58 times, while in the previous observations (2006) only 17 times. The main findings in this area were:

- Persistent patriarchal attitudes and gender stereotypes that discriminate against girls and women, resulting in a very high number of acts of violence against girls.
- Children continue to be victims of torture and other cruel or degrading treatment or punishment committed by state agents and/or non-state armed groups.
- The high frequency of domestic violence and abuse, which especially affects girls, including those who do domestic work.
- The high incidence of violent acts against children perpetrated by gangs in the streets.
- Information that corporal punishment remains widespread and is not explicitly prohibited in all settings, including the home.
- The widespread impunity that prevails for acts of violence against children.
- The lack of a comprehensive system to collect disaggregated data on violence against children
- The high number of girls under the age of 14 who give birth in hospitals as a result of sexual violence, and that these cases are not promptly investigated.
- The lack of appropriate health and psychosocial support programs and adequate mechanisms to provide reparation to child victims of sexual violence.

And in line with these observations, the Committee recommended at the time that the country address violence against children and adolescents (among other aspects):

- Evaluate the results of the National Plan for Children and Adolescents.
- Strengthen the administrative process for restitution of rights and its coordination with the judicial process in order to guarantee that the rights of child victims of violence are quickly restored.
- Repeal article 262 of the Civil Code on the "power to correct" and ensure that corporal punishment is expressly prohibited in all areas.
- Take the necessary steps to prevent gang violence on the streets and protect children from it.
- Ensure the existence of quality prevention, protection, rehabilitation and reintegration programs that include health services and psychosocial support.
- Accelerate the establishment of a comprehensive information system that includes disaggregated data on cases of violence against children, not just data from the Colombian Institute of Family Welfare.
- Take effective and coordinated measures, with a clear focus on rights, to prevent and respond to cases of sexual violence, as well as to avoid re-victimization.

However, according to the observations and recommendations of the Committee on the Rights of the Child in Colombia, it is worth asking about the magnitude of violence against children and adolescents in the country (in its various manifestations). For these purposes, the Integrated Information System on Gender Violence "SIVIGE" was consulted.

We worked with three of the five subsystems that the country has, these being: i) National Public Health Surveillance System "SIVIGILA", ii) PROSECUTOR'S OFFICE: crimes related to gender violence, and iii) National Institute of Legal Medicine and Forensic Sciences "INML": injuries of non-fatal external cause.

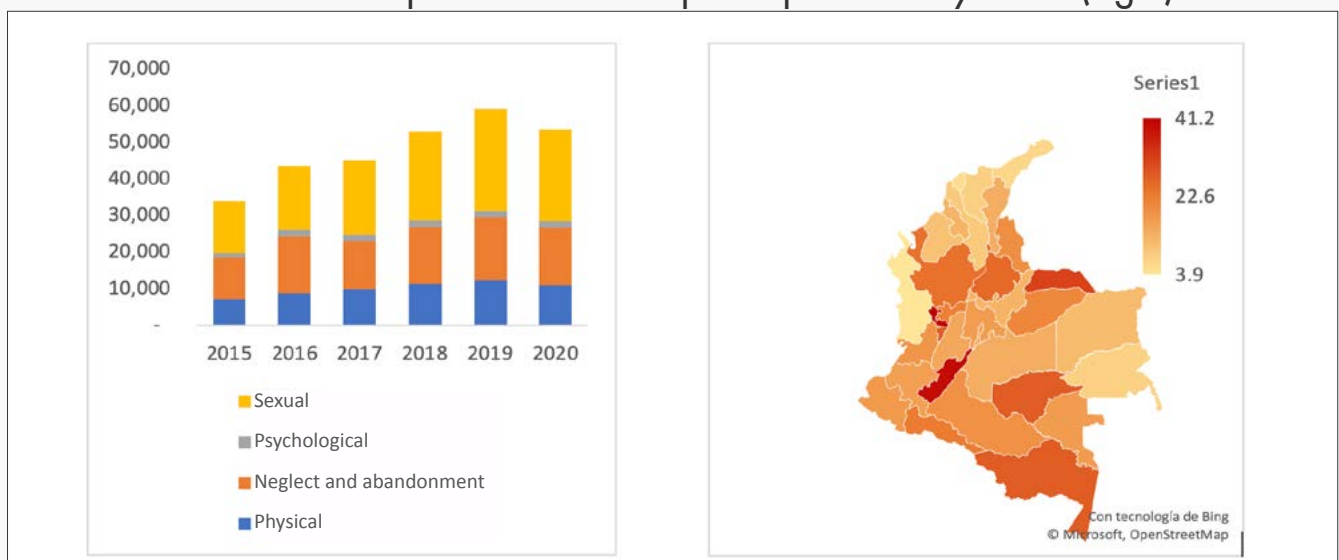
Regarding the first of the systems addressed: SIVIGILA, it is observed that from 2015 to 2019 there was a tendency to increase the number of cases of gender violence against children and adolescents; however, this could rather mean that there are better records, not exactly an increase in the number of cases. What supports this suggestion is that for 2020 "apparently" there was a drop, as is well known, during the first year of COVID-19. In fact, due to the pandemic, public institutions did not work all their hours, and there were also restrictions on movement; which suggests that not all cases of violence against women could be recorded.

It should also be noted that the largest number of cases did not vary in the proportions in which sexual violence occurred, since during the six years analyzed it represented an average of 44.8% of the total cases reported to SIVIGILA, followed by negligence and abandonment with 30.6%, on the other hand, physical violence, which represented an average of 21.0% of the cases, and psychological violence, 3.6%.

At the territorial level, the following map shows the rate of occurrence for every 10,000 children and adolescents in cases of violence, and for 2020 the department of Risaralda was where the highest rate of violence occurred with 41.2, followed by Huila with 39.5. On the other hand, the departments where there was a lower rate of violence against this age group (in their order) were: Chocó and Atlántico with values of 3.9 and 5.7, respectively.

It should be clarified that, although 2020 could be considered an atypical year due to the pandemic, when comparing the cases of violence at the departmental level against 2019, the six departments where there was the greatest violence against children and adolescents in both years they were the same, in their order: Risaralda, Huila, Arauca, Amazonas and Quindío; while among those that registered less violence against this age group in both years were consistent: Chocó, La Guajira, Atlántico and Magdalena; with the exception of Vichada where the rate of violence against children went from 9.3 per 10,000 in 2019 to 11.4 in 2020.

Graph 3 Number of cases of gender violence in children and adolescents treated in the health system and reported to SIVIGILA (left) and rate of violence against children and adolescents per ten thousand per department by 2020 (right)



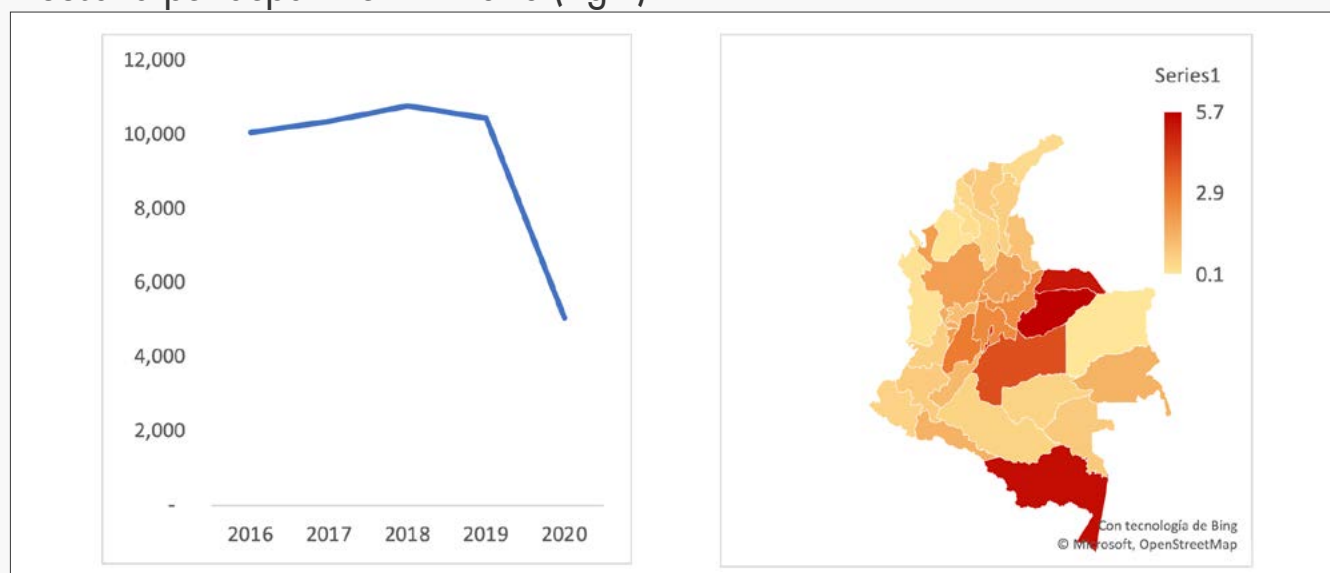
Source: International Master based on SIVIGE.

For its part, the National Institute of Legal Medicine and Forensic Sciences counts violence against children and adolescents that produces non-fatal external injuries; whose data record indicates that for the period 2016 to 2019 these maintained an average of 10,432 per year in a very stable trend, falling by 2020 to 5,069 cases. This can be attributed to the confinement in which families were left as a result of the pandemic (not leaving the house, less exposure to risk), as well as the lower mobility of the population.

A clear example of this hypothesis is the case of Bogotá DC where for 2019 the rate of children and adolescents with this type of injury was 10.1 per 10,000 of them, while for 2020 it was reduced to 5.7. Although in all departments there was a reduction between the two years, it is recognized that Casanare, Arauca and the San Andrés Archipelago maintained the highest rates of external injuries in children and adolescents for both 2019 and 2020 and in recent years with values of 5.7, 5.5 and 4.7 respectively.

In this behavior, it is worth noting the cases of Amazonas and Vaupés where non-fatal external injuries in childhood and adolescence increased between 2019 and 2020 despite the confinement and mobilization restrictions that the population maintained in the last cited year. For example, in the case of the first, the increase in the rate of injuries per 10,000 children and adolescents went from 3.7 to 5.5, while in the case of the second, the values went from 0.4 to 0.9 respectively.

Graph 4 Number of cases of violence against children and adolescents that produced non-fatal external injuries attended by the INMLCF (left) and rate per ten thousand per department in 2020 (right)



Source: *International Master based on SIVIGE.*

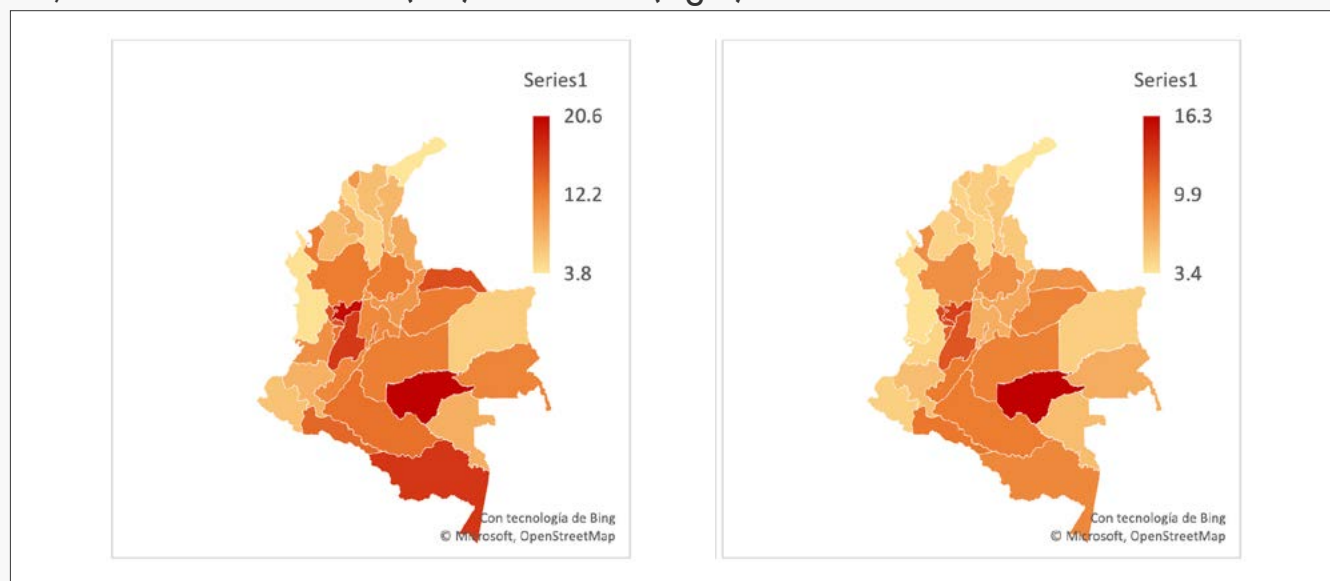
The last of the systems analyzed to identify where the actions of the “National Plan of Action against Violence against Children and Adolescents” “NAP” should be directed, prioritized and budgeted for was that of the Prosecutor’s Office that registers crimes related to violence gender and specifically for children address:

- Domestic violence
- Sexual crimes
- Femicide
- Harassment – discrimination
- Human trafficking

The first two being the ones that represent 99% of the cases that they record, analyzing each one of them for 2019 there were a total of 16,914 complaints of domestic violence at the national level, with the highest rate for every 10,000 children and adolescents in Bogotá DC with 23.2; and for 2020 it was 12.3. Regarding this crime, it is recognized that in both years the highest incidence occurred in the same departments as in the previous case. In fact, In order from second to fourth place were: Archipelago from San Andrés, Tolima and Valle del Cauca; scale that occurred in both 2019 and 2020.

Regarding sexual crimes in children and adolescents during 2019, the Prosecutor's Office reported a total of 29,956 cases, while during 2020 a total of 20,081 of them. In order of highest incidence during the first year cited, the department with the highest rate (per 10,000 children and adolescents) was Guaviare with 20.6, while for 2020 it also had the highest rate at the national level, but to a lesser extent: 16.3; in second place was the department of Caldas with values of 19.7 and 12.7 (respectively). In the analysis of the information, it is striking that in Amazonas the rate of this crime decreased in 2020 compared to 2019. Despite these data, it is also important to mention that the departments with the lowest rates of crimes of sexual violence against this age group were both in 2019 and the following year as shown in the following maps.

Map2 Crime rate of sexual violence against children and adolescents for every 10,000 of them in 2019 (left) and 2020 (right)



Source: *International Master based on SIVIGE.*

It is both in attention to the legal and institutional framework, the commitment of the National Development Plan and in accordance with the current situation of violence against children and adolescents, the NAP has as a general objective:

Define and deploy an intersectoral strategy that contributes to comprehensively preventing and addressing violence against children and adolescents in Colombia

Although it has the following specific objectives:

- Strengthen the environments in which children and adolescents grow and develop to protect them from all forms of violence.
- Promote knowledge of rights and the development of life skills in children and adolescents for the prevention of risks associated with violence.
- Advocate for the proper application and strengthening of the Colombian regulatory and legislative framework to guarantee the rights of children and adolescents to a life free of violence.
- Guarantee effective access to protection and care services, as well as access to justice against violations of the rights of children and adolescents.
- Raise awareness and achieve a greater understanding of the problem and influence the change of norms and values that naturalize all forms of violence against children and adolescents.
- Strengthen institutional capacities and human resources for the prevention and treatment of all forms of violence against children and adolescents.
- For its part, to achieve its objectives, the NAP is organized into seven components⁷, which are detailed in the following table:

⁷For a greater level of detail, the document that describes the NAP can be consulted, since each component is integrated by its lines of action, initiatives and types of violence that are addressed in each one.

Table3 NAP Components

Component	Description
Protective environments	All environments or spaces where children and adolescents develop and interact must effectively protect them against all forms of violence. For this reason, the National Action Plan established six lines of action: educational environment, home environment, community environment, digital environment, institutional environment and monetary/microfinance transfers.
Risks prevention	The risk prevention component is based on strengthening the capacities and abilities of children and adolescents as a self-protection mechanism to mitigate damage and future situations of violence. In this component, three lines of action were established: strengthening individual and social competencies and skills; promotion of rights; and participation of children and adolescents in different settings.
Legal framework	The regulatory framework is essential for the prevention of different forms of violence and the promotion of respect for the rights of children and adolescents. This component advocates for the adequate application and strengthening of the Colombian regulatory and legislative framework to guarantee the rights of children and adolescents to a life free of violence. The component contemplates a line of action called the development of national regulations for prevention and care.
Opportunistic and internal care	Attention to the different forms of violence requires timely responses to reduce or mitigate their harmful impact on children and adolescents. The objective of this component is to guarantee effective access to protection, care and justice services against violations of the rights of children and adolescents. The component has three lines of action: routes, guidelines and care protocols, access to justice (investigation and prosecution) and care services.
Data and evidence	Throughout the public policy cycle, quality data and information are required. In turn, responses to the public problem must be based on scientific evidence. In the same way, during the implementation of the policies, it is necessary to evaluate what works or what must be reformulated to continue with the expansion or possible replication of the interventions. This component has two lines of action: knowledge management (data and evidence analysis, new research) and dissemination and dissemination
Social mobilization	There are social and cultural norms, beliefs and behaviors that have naturalized and perpetuated different forms of violence. To transform these realities, it is necessary to raise awareness and promote co-responsibility in society. This component has two lines of action: sensitization and awareness generation, and norms and values.
Capacity building	<p>It is essential to contribute to the development of skills and abilities in the human talent responsible for the design, implementation, monitoring and/or evaluation of initiatives for the prevention of violence, and of care, protection and prosecution services for children and adolescents.</p> <p>In turn, the entities must evaluate what capacities they need to strengthen in order to fulfill their missionary functions. This component covers three lines, namely: institutional capacity building; strengthening of human resources and incidence in public policies.</p>

Source: Own elaboration based on the National Alliance against violence against children and adolescents.

5. Costing of the National Plan of Action against Violence against Children and Adolescents of Colombia “NAP”

As indicated in the methodology section, to carry out this section, the review and analysis of the information gathering work carried out by ICBF officials regarding the costs of implementation and operation of the NAP was used. In this regard, it is necessary to consider that: although the action plan was approved in June 2021 for the 2021-2024 term, it is important to mention that some of the actions that were contemplated in this plan were previously implemented as long as they were included in the plan formulation process, that is, between October 2020 and June 2021.

The following table shows how the activities included in the NAP are organized by line of action and component. In principle, it can be seen that access to justice only has one action, which is basically to put into operation “the line of prevention and attention to violence against girls, boys and adolescents”.

For its part, when the study of the composition of the NAP is done by line of action, it is known that “strengthening individual and social skills and competencies” groups a total of 26 activities followed by “knowledge management” which has a total of 22 activities; and therefore when the study is done the other way around, that is, by component it has a total of 43 activities divided between lines of action related to the environments: community, digital, educational and home; as well as the strengthening of individual and social skills and abilities. Precisely the second component with the most activities is the strengthening of capacities, organized among the lines of action of strengthening human talent, incidence in public policies, as well as in the development of institutional capacities.

This same analysis shown below is replicated later, but adding the costs collected in the NAP in order to visualize where the use of financial resources is being concentrated.

Table 4 of the National Plan for the Prevention of Violence Against Children in Colombia, organized by line of action and component.

Line of action	Component							Total
	Timely and comprehensive care	Data and evidence	protective environments	Capacity building	Legal framework	Social Mobilization	Risks prevention	
Access to justice	1							1
Development of institutional capacities				11				11
Development of national regulations for prevention and care					4			4
Dissemination and disclosure		3						3
Community setting			7					7
Digital environment			6					6
Educational environment			13					13
Home environment			12					12

Line of action	Component							
	Timely and comprehensive care	Data and evidence	protective environments	Capacity building	Legal framework	Social Mobilization	Risks prevention	Total
Strengthening individual and social skills and abilities			1				25	26
Strengthening of human talent				20				20
Knowledge management		22						22
Incidence in public policies				4				4
Micro financing			2					2
Norms and values						6		6
Participation of girls, boys and adolescents							8	8
Promotion of rights							3	3
Routes, guides and care protocols	7							7
Sensitization and awareness generation						15		15
Care services	8							8
Conditional cash transfers			2					2
Total	16	25	43	35	4	21	36	180

Source: self made

It should be recognized that this exercise involved not only reviewing the information matrix that was accessed, but also the technical sheets of the initiatives. Although every costing exercise has scope, there are also limitations, one of which is that the most recent data that has been collected dates from December 23, 2021 and was reviewed between October 2022 and December 2022, and it was possible to establish costs for 96 of the 180 initiatives that make up the NAP (53.3%). A distribution of this exercise can be seen in the following table, which shows by interest group what proportion of initiatives have and do not have cost, for example: those of the Cooperators represent 11.1% of the total and of them the 6.6% have a cost and 4.4% do not. The analysis is analogous for State Entities and Civil Society Organizations.

This then leads to the conclusion that practically this first estimate has NAP implementation costs for practically half of the initiatives that comprise it, so it is recommended to complete the collection/calculation of the remaining costs.

Table5 Proportion of initiatives that were financed and that were not paid for this year

Interest group	It has no cost	If it has cost	Total
Cooperators	4.4%	6.6%	11.1%
State Entities	29.4%	32.2%	61.6%
Civil society organizations	12.7%	14.4%	27.2%
Total	46.6%	53.3%	100.0%

Source: Own elaboration based on the cost collection exercise carried out by the ICBF

Regarding the way in which the collection of costs for the NAP was carried out, it can be summarized as follows:

- Review of the sheet “final initiatives of the national action plan” specifically the fields of:
 - “Total value” from where the total cost was initially obtained and then, with the explanations provided by the other cells, build the cash flow, since, for example, the estimation period field specified it or the descriptions in other cells had to be read.
 - Also, to build the cash flow, information from the field was taken: “discriminate value per year” which shows a breakdown of the way and amount in which financial resources would be used.
 - It is worth emphasizing that in several cases it was found that the field: “total value” had multiple errors when placing values as text and not as number, which prevented all the cells from being recognized in arithmetic operations. Also in several cases the values were expressed in monetary units other than the Colombian peso (euros, as well as Canadian and US dollars), which implied making the conversion.
 - In the same way, there were cases (e.g., “strengthening of family ties and the care of girls and boys in protective environments”) that only had established the unit cost per therapy, but not the number of therapies to be delivered, attributing the total cases of sexual abuse that occurred in the country to 2019. Thus, giving the total cost, in the absence of a historical series of cases of abuse, it was considered constant for the other years. This way of working gave discretion precisely because of the scant information provided (in some cases) for this exercise.
 - It is worth emphasizing that in view of the period of validity of the PNA (2021 - 2024), the cash flow was carried out; however, it was also taken into consideration that there were initiatives that had already started prior to the PNA. Therefore, specified costs were considered in the analysis from 2019 to 2024. Note the values of 2023 and 2024 with an inflation rate of 5.1%, which is the average for the period from 2018 to November 2022.

Continuing with the same order of presentation of the data, the following table shows the cost information in billions of Colombian pesos for the period 2019-2024. ⁸In principle it is known that the NAP would have a total implementation cost of \$12,540.6 billion, of which 82.3% would correspond to State Entities, 15.3% to Civil Society Organizations and 2.4% to Cooperators. In addition, it is important to know that during the first year of implementation, 6.7% of the total resources paid (\$841.0 billion) would be required, for the second year 15.9%, reaching a third year with a required budget equivalent to 41.3% of the cost total.

In this frequency of implementation, it is necessary to differentiate the efforts by interest group and highlight that the Cooperators have very stable annual implementation costs at an average of 20.0% per year (with the exception of the first year), while the Civil Society Organizations do show a very different behavior since they require only 1.7% of their total cost the first year, having until the third the use of 67.9% of the same with \$1,302.9 billion.

⁸ Here, based on the calculations of the National Administrative Department of Statistics “DANE”, the average annual variation of the consumer price index (inflation) for the period 2018 - November 2022 at 5.1% was considered, this is due to the fact that in the first year indicated the base year of calculation was changed.

For their part, the State Entities would require 7.8% of their required budget of the NAP (\$801.3 billion) in the first year, up to 41.8% in the third year and decrease in the last two subsequent years with 7.4% of the total in each year, respectively.

Table 6 Total cost of the NAP in billions of Colombian pesos per year and per interest group

Interest group	2019	2020	2021	2022	2023	2024	Total
Cooperators	5.9	53.7	56.4	55.5	57.8	59.4	288.8
State entities	801.3	1,458.0	4,270.4	2,153.0	801.0	841.7	10,325.4
Civil Society Organizations	33.8	470.6	798.5	487.1	98.9	37.4	1,926.4
Total	841.0	1,982.3	5,125.4	2,695.7	957.8	938.5	12,540.6

Source: Prepared by Maestral International based on the ICBF cost collection exercise.

Regarding the presentation of the costs by component of the NAP, it was found that 82.3% are allocated to protective environments, which group the expenses related to the strengthening of the community, digital, educational and home environments; as well as micro financing and conditional cash transfers; that according to the cash flow by 2024, 7.4% of the total cost would be demanded.

The second most costly component for the NAP is capacity building, which groups expenses into: i) development of institutional capacities, ii) strengthening of human talent, and iii) impact on public policies. For its part, this component will cumulatively require 66.4% of the resources estimated for this purpose by the third year, leaving 33.5% to be used between the fourth and sixth year of this costing exercise.

For its part, the risk prevention component groups actions related to: i) strengthening of individual and social skills and abilities, ii) participation of girls and boys, and iii) promotion of rights. This component, very much in line with the aforementioned ones, will require the majority of resources in the third year (2021), equivalent to 36.3% of its total, and for the fourth to sixth year, an average of \$74.2 million will be required, which is equivalent to 10.1% in each one of these years.

Finally, regarding this analysis, it is worth noting that the "legal framework" component does not have an imputed cost, which is recommended to be verified to confirm this point. Attention should also be drawn to the fact that the components of: i) data and evidence and ii) social mobilization together represent less than half a percentage point of the total cost of the NAP at \$18.3 billion between 2019 and 2024.

It is worth noting that the annexes show a detail of the integration of costs by component and line of work for a more detailed study.

Table 7 Total cost of the NAP in billions of Colombian pesos per year and per component

Component	2019	2020	2021	2022	2023	2024	Total
Timely and comprehensive care	18.8	54.5	54.4	55.0	57.7	21.7	262.2
Data and evidence	0.1	0.8	0.6	0.8	0.2	0.2	2.7
Protective environments	775.4	1,323.7	4,397.4	2,158.8	813.2	854.8	10,323.3
Capacity building	0.1	401.0	401.8	403.3	0.7	0.6	1,207.5
Social mobilization	1.5	5.5	6.2	1.4	0.7	0.3	15.6
Risks prevention	45.1	196.7	264.9	76.4	85.3	60.9	729.2
Total	841.0	1,982.3	5,125.4	2,695.7	957.8	938.5	12,540.6

Source: Prepared by Maestral International based on the ICBF cost collection exercise.

Another of the areas of analysis of the costs of the NAP is its classification by the population group to which it is addressed. In this sense, the cost collection exercise carried out by the ICBF team was very effective in identifying this variable, since it can be known that, for example: 16.0% will be allocated to families, especially in the line of action of conditional cash transfers and in improving the home environment. For its part, 26.0% will be aimed at children and adolescents; improvements in the digital, community and educational environment; as well as in the improvement of individual and social skills and abilities.

Finally, the third group to which 26.6% of the NAP resources are allocated are young people in lines of action related to conditional cash transfers.

Table 8 Total cost of the NAP in billions of Colombian pesos per year and per target group

Objective group	2019	2020	2021	2022	2023	2024	Total
Teenagers	-	0.0	0.1	-	-	-	0.1
Adolescents and youth	-	47.8	138.7	47.8	50.3	52.9	337.6
Family commissioners, police inspectors and magistrates ⁹	0.1	0.1	0.1	0.1	-	-	0.3
Communities	0.5	0.5	0.5	0.6	0.7	0.6	3.4
Caregivers	9.6	9.6	9.6	9.6	10.1	10.7	59.3
Defenders and commissioners ¹⁰	-	0.2	0.3	0.0	0.0	-	0.4
Teachers and school counselors	0.5	0.5	0.5	0.5	0.5	0.6	3.1
Families	225.5	377.7	497.8	379.1	273.9	249.4	2,003.3
Childhood and adolescence	0.5	1.2	0.6	0.8	1.2	1.0	5.3
Youths	531.0	531.0	531.0	531.0	558.6	587.5	3,270.1
N/a	0.3	400.8	401.0	401.9	0.3	0.3	1,204.6
Girls, adolescents and young women	-	0.0	0.0	-	-	-	0.0
Girls, boys and adolescents	73.0	612.9	3,545.0	1,322.9	61.7	35.2	5,650.7
Early childhood	-	-	0.2	1.3	0.4	0.4	2.4
Grand Total	841.0	1,982.3	5,125.4	2,695.7	957.8	938.5	12,540.6

Source: Prepared by Maestral International based on the ICBF cost collection exercise.

⁹It refers to the activity whose objective is: to strengthen the knowledge of Family Commissioners and Police Inspectors on the regulations, guidelines and instruments on violence against children and adolescents.

¹⁰It refers to the activities whose objectives are: i) to train the Territorial Health Directorates, IPS and EAPB in technical guidelines for the development of strategies and interventions of information and education for health in gender equality and prevention of violence for reasons of gender, within the framework of the Comprehensive Care Route for the Promotion and Maintenance of Health; ii) Train Family Commissioners and Family Defenders in child protection with a gender approach; iii) Strengthen the capacities of public servants (health, education, protection and justice) and fathers, mothers and caregivers to prevent, identify and act against gender-based violence that affects children and adolescents in Bogotá ."

A key variable within the cost collection exercise carried out by the ICBF was to identify the budgetary resources that the institution now has to implement the NAP, which would reduce the pressure on the resources necessary to develop all the activities contemplated in said plan.

The total insured amount totals \$2.156 billion, almost all of which corresponds to State Entities. In fact, when comparing this figure against the budget required for the five years estimated in this exercise, they represent 17.19% of the total. Civil Society Organizations have only 0.17% of their budget insured, and Cooperators 0.20%. From this account, then, for a 100% implementation of the PNA activities, the Colombian State needs a total of \$10.384.6 billion, for which fiscal spaces would have to be identified.

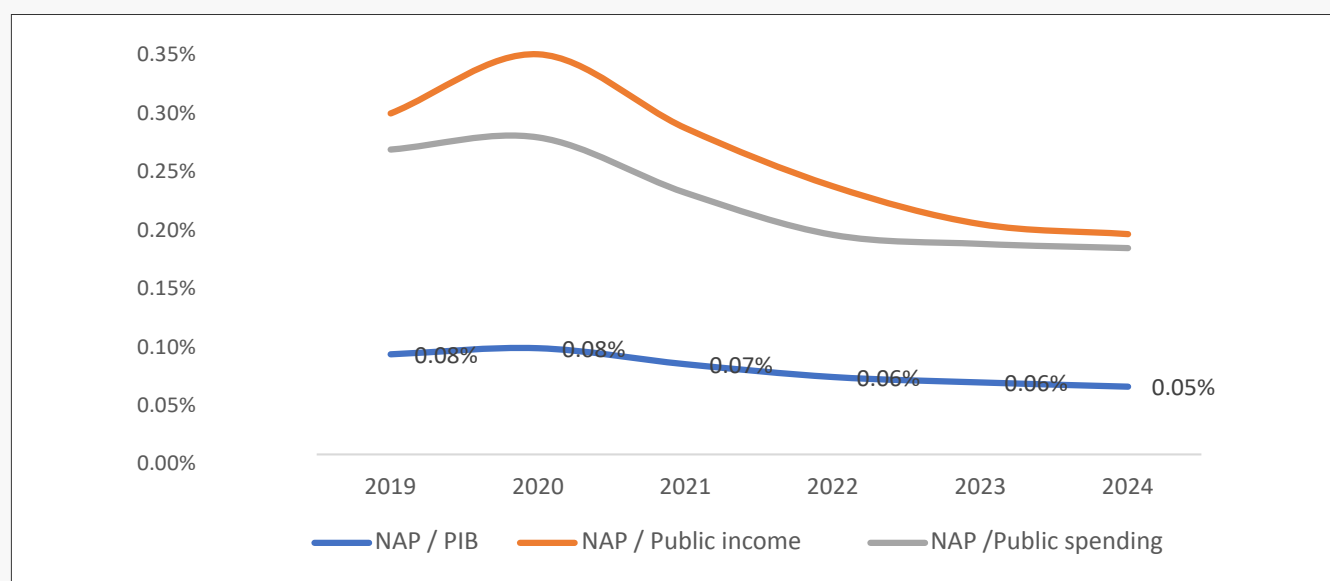
Table 9 Secured budget available to those interested in billions of Colombian pesos

Interest group	Guaranteed budget	Budget required for 2019 - 2024	Proportion
Cooperating	0.5	288.8	0.17%
State entities	2,151.5	10,325.4	20.83%
Civil society organizations	4.0	1,926.4	0.20%
Total	2,156.0	12,540.6	17.19%

Source: Prepared by Maestral International based on the ICBF cost collection exercise.

Finally, within the analysis of the NAP implementation costs, its reference should be considered as a proportion of macroeconomic variables in order to identify its impact at this level. From this account, the following graph is presented, where it can be seen that the NAP for the first year of implementation represented 0.24% of public spending and 0.27% of public income and less than one tenth of a percentage point of GDP. However, these values have an increase in subsequent years, reaching a maximum in 2020 when the NAP would represent 0.32% of public income, 0.25% of public spending and 0.07% of GDP. As can be seen later, these costs, in accordance with public policy decisions and particularly with the fiscal spaces that the country has, can be financed¹².

Graph 5 NAP costs per year as a proportion of GDP, government spending and revenue from 2019 to 2024



Source: Prepared by Maestral International based on the ICBF cost collection exercise and International Monetary Fund projections.

¹¹Maintain validity. The continuity of the initiatives approved in the Plan depends on political will.

¹²In fact, recent estimates consider that the tax reform could give the country up to 1.7% of GDP t.ly/ akRp

6. Public finances in Colombia in the context of the pandemic

Without a doubt, the Covid-19 pandemic is the most random and unexpected event in the recent history of humanity. In fact, in October 2019 when the International Monetary Fund "IMF" made the world economic outlook forecast for Colombia in 2020, an economic growth of 3.6%, an unemployment rate of 9.5% and public income of 26.5% (with respect to GDP) in turn, spending and public debt were estimated at 27.4% and 40.1%, respectively.

However, six months later, in April 2020, the new prospects for economic growth for that year were for a contraction in GDP of -2.3%, while an increase of almost three points was estimated in the unemployment rate. Subsequently, the closing projections for 2020, carried out in October of that year, indicated that the economic contraction would not be 2.3% as expected, but -8.1%; In fact, the Economic Commission for Latin America "CEPAL" indicated that Covid-19 was the worst crisis in the last hundred years for the region.

Based on this statement, it was estimated that in 2020 in Colombia the unemployment rate would have been 17.2%, while tax revenues would have contracted half a percentage point of GDP compared to the initial projection (October 2019). And on the contrary, public spending increased from 27.4% of GDP to 35.4% due to the different social programs that were implemented in response to the pandemic. Obviously, a contraction in revenue and increased spending caused public debt to rise to 59.2% of GDP in 2020.

Table 10 Colombia: projections for 2020 in different macroeconomic variables according to the projection month

Projections for 2020					
Projection of the month	GDP growth	Unemployment	As a percentage of GDP		
			Public revenue	Public expenditure	Public debt
October 2019	3.64	9.50	26.55	27.42	40.15
April 2020	-2.38	12.20			
October 2020	-8.18	17.28	25.97	35.45	59.20
April 2021¹³	-6.84	16.08	26.51	33.43	55.78

Source: Own elaboration based on the International Monetary Fund.

For its part, for 2021 the IMF estimated that GDP growth in Colombia was 10.6%, which was basically explained by the economic reopening, which largely favored a decrease in unemployment of two percentage points compared to 2020—standing at 13.8%, while public revenue would have reached 27.6% of GDP and public spending 34.5%. Despite economic growth and public revenue, they were not enough to reduce the weight of public debt as a percentage of GDP, which in that year would have reached 56.8%.

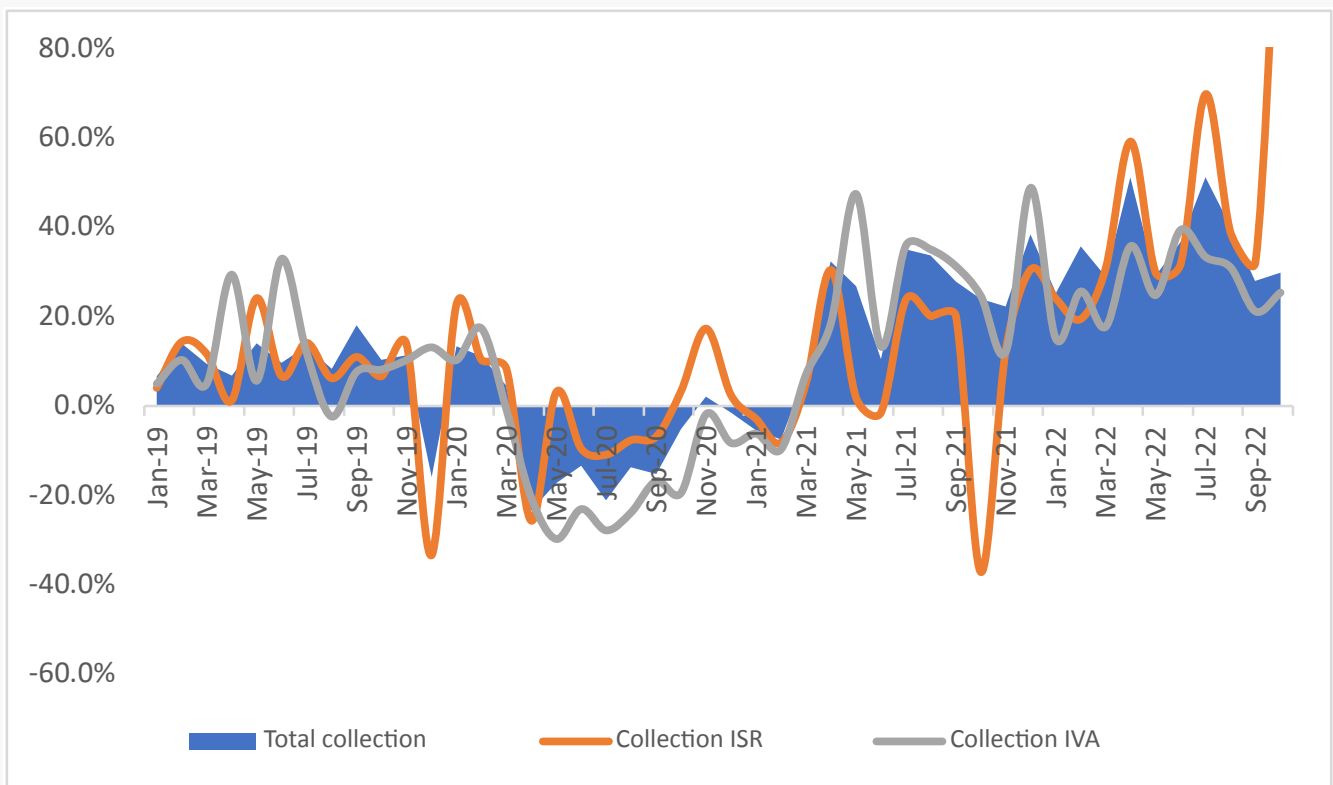
Regarding the year 2022, the IMF forecasts GDP growth of 7.5% and that the unemployment rate will continue to decline, reaching 11.2%, which is a value very similar to that observed at the beginning of the COVID-19 pandemic. Tax revenues are estimated to have an increase as a result of the tax reform promoted by former President Santos and would be at 28.6% of GDP. Public spending would observe a lower increase than that of revenues, but even so it will be 35.2% of GDP. The weight of debt as a percentage of economic activity would be reduced to 53.7%, which is positive but still 10 points above pre-pandemic levels.

¹³It refers to the estimate made in April 2021 on how they could close the figures to December 2020.

Further tax revenue analysis: According to information provided by the Directorate of National Taxes and Customs "DIAN", 2021, in Colombia, total tax collection for the month of April 2020 had contracted to -23.4%. Income tax collection also contracted -25.6% as well as value added tax at -20.5%. However, it should be noted that this last tax is where tax collection fell the most and was the one that took the longest to recover. In fact, until June 2021, it experienced negative rates. In the same way, it is very important to point out the recovery in collection. Since December 2020 it was 2.5% and a year later it stood at 30.6%, while as of October 2022 the total collection has grown 128.1% compared to a year ago. This is very positive to promote the financing of various public spending programs, including the PNA.

It is also very important to consider that these increases in collection were not only due to economic recovery or Tax Administration measures, but also due to tax reforms promoted by both former President Santos and current President Petro.

Graph 6 Year-on-year variation in total tax collection, income tax and value added tax



Source: Own elaboration based on DIAN.

Table 11 Summary of the tax reform “Social Investment Law”

On the side of tax revenues, among other provisions, the following are implemented:

- **Tax normalization.** Those who have hidden their assets abroad may legalize their position in Colombia by paying 17.0% of their value and could be reduced to 8.5%. This rate is lower than that paid by those who have complied with the law and have declared their assets in the country. These people have had a rate of 31%.
- **Increase in the income tax rate for companies.** Go from 31.0% to 35.0%. Before this reform, the rate had been decreasing: 33% in 2019; 32% in 2020; 31% in 2021; and it was planned to take it to 30% from 2022. A surcharge of three points is included for the largest financial entities, which will have a rate of 38% until 2025.
- **Fight against evasion.** The audit processes related to the Single Tax Registry (RUT), the automatic return of VAT, electronic invoicing and the automatic exchange of information by the DIAN are strengthened. The definition of final beneficiaries and the sole registry of final beneficiaries are also strengthened.

On the side of public spending, among other provisions, the following are implemented:

- **Solidarity rent.** It will run until December 2022. At least 30% of transfers must be made to female-headed households.
- **Zero inscription.** Access to higher education for students from the lowest socioeconomic strata will be covered.
- **More financing for programs of economic reactivity.** The validity of some programs will continue, among them: “support for formal employment”, “incentives for the generation of new jobs”, “support for companies affected by the national strike” (among others) .

Regarding public debt, the following fiscal rule was established:

- **Annual deficit.** It is established that this may not exceed 1.0% of GDP. The main change introduced by the reform has to do with the definition of a limit to the level of public debt that was set at 71.0% of GDP.

Source: Own elaboration based on the Fiscal Observatory of the Javeriana University.

Regarding the reform promoted by President Petro that was published in the Official Gazette on December 13, according to its first article: its purpose is to support social spending in the fight for equality and social justice and consolidate the adjustment fiscal [...] to contribute to the equity, progressivity and efficiency of the tax system with measures aimed at taxpayers with greater capacity to pay to strengthen the fight against

evasion and avoidance; as well as promote the improvement of public health and the environment. (Imprenta Nacional de Colombia, 2022).

Basically this law can be summarized below:

- The greatest collection will come from hydrocarbons.
- Tax on sugary drinks and ultra-processed foods.
- Tax on single-use plastics.
- Reduction of inequitable exemptions enjoyed by individuals with higher incomes.
- Provide sustainability to public finances through the reduction of the fiscal deficit.

A key issue in the tax reform is that it does not specify in which public spending programs these resources will be used, although it is known that the priority are social spending programs:

“ fight against hunger and poverty, education, health and environmental Protection ” (Presidencia de la República, 2022) Undoubtedly, this opens up a range of opportunities to finance the NAP since it fits within the objectives of said reform whose priority is to finance social spending (as indicated).

However, it must be taken into consideration that, according to estimates from the Ministry of Finance and Public Credit, it is expected that as a result of this tax reform, the Colombian State will be collecting \$19,736 billion by 2023 and \$20,257 the following year; amounts of which can be considered to finance various activities of the NAP.

7. The fiscal spaces of public financing of the “NAPs”

After knowing the total cost of the NAP, as well as the behavior of Colombian public finances in the context of the pandemic, it is necessary to answer the question: how can the implementation of the activities proposed in the NAP be financed? For this we turn to the analysis of fiscal spaces.

Within the literature on public finances for children and adolescents, fiscal space is defined as budgetary availability that allows a government to provide resources for a specific purpose without harming the sustainability of the State's financial position (Heller, 2006), which may be made up of contributions from International Cooperation through donations, either by State action or through the contracting of external or internal loans, as well as through the placement of bonds, or through efficiency measures in public spending; and of course for the collection of taxes. Within the latter, it is also necessary to recognize that economic policy decisions often give up having public revenue to support the development of various sectors (tax exemptions).

Regarding this last variable (Ministry of Finance and Public Credit, 2019, p. 519), in Colombia in 2017 the total tax exemptions added up to 8.0% of GDP, a figure that doubled the Latin American average (4.2% of GDP). It was basically broken down into 6.6% corresponding to consumption taxes and 1.3% income tax for individuals and legal entities, figures that in 2018 (as a percentage of GDP) did not show much variation – only that in the case of income tax it increased by one tenth of a percentage point. This last year that proportion meant \$78,584 million pesos that the State stopped receiving.

Later in 2019, (Organization for Economic Co-operation and Development, 2021, pg. 51), it was determined that the tax expenditure for that year was 8.7% of the GDP, corresponding 7.1% to indirect taxes and 1.6% to direct taxes, reaching a total of \$92,445.0 billion pesos.

Regarding tax evasion, which is a measure of fiscal space through tax collection, it is recognized that this type of study is not carried out on an annual basis. In Colombia between 2000 and 2012 (Sabaini, 2016, p. 42), the VAT evasion rate decreased from 37.9% to 23.0%. On the other hand, (Olga Lucía Acosta, 2017, p. 27) for 2014 it was estimated at less than 20%, while according to the latest available study (2017) the Directorate of National Taxes and Customs “DIAN” (2019, p. 10) estimated it at 23.6% of the potential collection.

Regarding the income tax (Lasso, 2015), it identified that the estimated rate of evasion of this tax between 2007 and 2012 had been reduced from 39.5% to 34.4% with an increase between 2009 and 2010, when it even reached 45.2 %, as a result of the international financial crisis; however, as mentioned according to the latest available study prepared by the DIAN, the ISR evasion rate for 2016 was estimated at 35.8% with respect to potential collection.

However, for the purposes of this study, both VAT and ISR evasion rates were expressed as percentages of GDP in (Sabaini D.M., 2020, p. 28-30) 1.7% in the case of VAT and 2.0% in the case of ISR for 2017 and 2016 respectively.

For now, two dimensions of tax spaces have been analyzed: exemptions and tax evasion; now it will correspond to identify the space in state purchases, in this regard (Inter-American Development Bank “IDB”, 2018, p. 69) calculated for Latin America the loss associated with poorly targeted transfers, public purchases and excessive remuneration of public employees at 4.4% of GDP, being 4.8% for Colombia in these three variables, specifically in the poorly focused transfers the estimated loss at 1.9% of GDP and in poorly made purchases of 2.0% and excessive remuneration of civil servants of 0.9% of GDP.

Thus, the fiscal space in Colombia to finance the activities of the NAP can be summarized according to what is expressed in the following table, with a total of 17.2% of GDP. In other words, financing with public resources the implementation of the NAP activities in the medium term is not an issue related to the insufficiency of public revenue, but rather one of institutional strengthening to: i) evaluate tax exemptions, ii) make more effective the work of the Tax Administration, and iii) optimize public spending.

Obviously in the short term it is not possible to have that fiscal space, but the institutional possibilities of achieving it must be considered. For example, it could be assumed that inefficiency in purchases, as well as VAT and ISR evasion are reduced by 10% and that tax exemptions are reduced by 1.0% with respect to GDP. This calculation could represent up to 1.85% of GDP to finance the NAP.

Table 12 Identification of fiscal spaces to finance the NAP

Fiscal space	Estimated year	Percentage of gdp (potential)	Reduction possible
Income tax evasion	2016	2.0%	0.20%
Value added tax evasion	2017	1.7%	0.17%
Inefficiency of public spending	2018	4.8%	0.48%
Tax exceptions	2019	8.7%	1.00%
Total		17.2%	1.85%

Source: Own elaboration based on OECD (2021), DIAN (2018), IDB (2018) and Sabaini (2020).

As indicated at the beginning of that section, public debt is an option to finance the NAP. In this sense, based on figures provided by the IMF, the relationship between income and public debt is analyzed, a quotient for which there is a consensus that for each peso of tax revenue there can be up to 2.5 pesos of debt. In a historical review from 2010, it turns out that this ratio increased from 1.1 in that year to 1.46 in 2019. This could be considered as a prudent management of the levels of public indebtedness in the country. However, with the pandemic, this rule could not continue and by 2020 it stood at 2.05. The same value for 2021 and the following year a considerable reduction is observed, in attention to the measures that have already been indicated previously.

It is also worth the caveat that, to determine that not only the 2277 tax reform is a source of financing for the NAP, other indicators of vulnerability of the Colombian public debt were calculated and to identify if it could be another source of financing for the NAP.

The results indicate that of the four vulnerability indicators, only in one of them, in the relationship: public debt / GDP, if the management of Colombia's public debt is vulnerable, it is not so in its relationship with public income; or the weight of interest paid with respect to GDP or with respect to public revenue where public debt is "manageable"; that is, there is the possibility (even) that the NAP could be financed with public debt within reasonable margins that are in line with the tax reforms approved by the Government of the Republic.

Table 13 of Colombian public debt vulnerability indicators for the period 2019 to 2022

Indicator	2019	2020	2021	2022¹⁴	Critical value	Situation
Total debt / Public revenue	1.46	2.05	2.05	1.86	2.50	Manageable
Total debt / GDP	43.1%	54.6%	56.8%	53.7%	40.0%	Vulnerable
Interest / Total Income	7.9%	10.1%	8.2%	10.0%	30.0%	Manageable
Interest / GDP	23%	2.7%	23%	2.9%	3.0%	Manageable

Source: Own elaboration based on the International Monetary Fund and Economic Commission for Latin America

¹⁴Estimated values.

8. Conclusions

- This costing is the continuity of a series of actions that Colombia as a State has been implementing to give greater compliance to the human rights of children and adolescents in its territory, specifically to eradicate violence against this age group. In fact one of the first actions was the completion of the Survey of Violence against Boys, Girls and Adolescents “VCNNA,” which served as the basis for making the National Action Plan Against Violence against Children. The commitment of the Colombian State has translated into an increase in public spending on children and adolescents for the period 2016 to 2021 from \$31,742 billion to \$36,217 million, which meant that the daily spending per girl or boy went from \$6,188.7 pesos to \$6,943.8 in the reference years. For Latin American levels, this is double what Guatemala invests and half of what Costa Rica does.
- These efforts to improve the well-being of children and adolescents are not only reflected in budget figures, but also in the country’s legal and institutional framework. Between 1990 and 2021 a total of 45 laws were approved to strengthen compliance with the human rights of girls, boys and adolescents. In addition, the country carried out for the first time in 2018 the Survey of Violence against Children and Adolescents “VACS,” which found that in Colombia 40.8% of the women before the age of 18 suffered some type of sexual, physical or psychological type, and in the case of men it was 42.1%. Given this last indicator, the government is committed to reducing the rate of violence against children by 14% by 2022 and it will undoubtedly be possible to follow this path, which would imply institutional and budgetary efforts for such purposes.
- One of the budgetary and institutional efforts is costing. From this account we had access to the estimates of 180 initiatives included in the NAP, of which 96 have a cost and 84 still do not; however, having paid for practically 53.3% of the total, it is known that its implementation would require an average of 0.65% of GDP each year for its financing. On the other hand, the country has fiscal spaces of up to 17.2% of GDP, thus concluding that although practically half of the NAP is paid for, public financing could be obtained.

9. Recommendations

- In order to monitor compliance with the human rights of children and adolescents, it is recommended that the current Government Authorities strengthen the work done by the National Board of Public Expenditure on Children. This table, which is a space for inter-institutional coordination attended by all entities at the national level that have spending on children, shows how this flow of financing behaved during the pandemic and thus provides guidance for a post-pandemic scenario.
- The statistics of the monitoring systems for violence against children and adolescents that the Colombian State has already developed are very good and should serve to guide the public budget towards reducing the rate of violence against this population group. In fact, in this first costing exercise, territoriality is a variable that is still pending development and it would be very opportune, through meetings with specialized entities, to identify some criteria for the territorial distribution of the budget that results in the latest version of the costing exercise. costing.
- As indicated, this first costing exercise has been led thanks to the efforts of the ICBF in which 53.3% of the initiatives have an identified cost, however, for the remaining 46.7% (84 initiatives) it is necessary that the cost can be estimated, for this reason, in principle, it is recommended to have work meetings with the leaders who are in charge of implementing them. If meetings are not possible, it is suggested to be able to share the cost template with these institutions so that they can complete it; In both decisions, the effort of Maestral Internacional is made available to the ICBF so that the costing exercise contains at least 90% of its total costs.

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10. Annexes

10.1. Cash flow by component and line of work in billions of pesos

Component and line of work	2019	2020	2021	2022	2023	2024	Total
Timely and comprehensive care	18.8	54.5	54.4	55.0	57.7	21.7	262.2
Access to justice	0.0	0.0	-	-	-	-	0.0
Routes, guides and care protocols	-	0.2	0.1	0.7	0.2	0.2	1.2
Care services	18.8	54.4	54.4	54.4	57.5	21.5	261.0
Data and evidence	0.1	0.8	0.6	0.8	0.2	0.2	2.7
Dissemination and dissemination	-	-	-	0.0	0.0	0.0	0.0
Knowledge management	0.1	0.8	0.6	0.8	0.2	0.2	2.7
Protective environments	775.4	1,323.7	4,397.4	2,158.8	813.2	854.8	10,323.3
Community environment	0.6	403.6	604.3	1.1	0.3	0.3	1,010.2
Digital environment	5.7	7.2	11.6	3.6	3.0	3.2	34.4
Educational environment	3.7	3.7	2,738.9	1,270.0	4.9	4.6	4,025.8
Home environment	9.7	126.9	129.0	128.3	10.1	10.7	414.7
Micro financing	-	26.6	157.9	-	-	-	184.5
Conditional cash transfers	755.7	755.7	755.7	755.7	794.9	836.1	4,653.7
Capacity building	0.1	401.0	401.8	403.3	0.7	0.6	1,207.5
Development of institutional capacities	-	0.0	0.6	1.6	0.0	-	2.2
Strengthening of Human Talent	0.1	400.9	401.1	401.4	0.5	0.5	1,204.5
Incidence in public policies	-	0.0	0.1	0.3	0.3	0.1	0.8
Social Mobilization	1.5	5.5	6.2	1.4	0.7	0.3	15.6
Norms and values	-	0.3	2.5	0.7	0.4	-	3.9
Sensitization and awareness generation	1.5	5.2	3.7	0.7	0.3	0.3	11.7
Risks prevention	45.1	196.7	264.9	76.4	85.3	60.9	729.2
Strengthening individual and social skills and abilities	45.1	196.3	263.7	58.3	57.4	60.4	681.2
Participation of girls, boys and adolescents	-	0.4	1.2	1.2	1.3	0.5	4.6
Promotion of rights	-	-	-	16.9	26.6	-	43.5
Grand total	841.0	1,982.3	5,125.4	2,695.7	957.8	938.5	12,540.6



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