

# **Public Expenditure Review and Evaluation of Child Protection in Odisha**

**Lekha Chakraborty  
Amandeep Kaur  
Jitesh Yadav  
Balamuraly B**

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## ABBREVIATIONS

ASHA	Accredited Social Health Activist
AWW	Anganwadi workers
BE	Budget Estimate
BEL	Budget Expenditure Lines
BSSY	Biju Sishu Suraksha Yojana
CARA	Central Adoption Resource Agency
CB	Child-Budget
CCL	Children in Conflict with the Law
CNCP	Children in Need of Care and Protection
CRC	Convention on the Rights of the Child
CSS	Centrally Sponsored Schemes
CWC	Child Welfare Committee
DCPU	District Child Protection Units
EOM	Establishment Operation and Management
FRBM	Fiscal Responsibility and Budget Management
FTSC	Fast track Special Courts
GoO	Government of Odisha
GSDP	Gross State Domestic Product
ICPS	Integrated Child Protection Scheme
ICT	Information and Communication Technology
IEG	Independent Evaluation Group
JJB	Juvenile Justice Board
KEQ	Key Evaluation Questions
MOSPI	Ministry of Statistics and Programme Implementation
MWCD	Ministry of Women and Child Development
NCRB	National Crime Records Bureau
NIPCCD	National Institute for Public Cooperation and Child Development
NIPFP	National Institute of Public Finance and Policy
NPC	National Policy for Children
NSDP	Net State Domestic Product
OECD	Organisation for Economic Co-operation and Development
OSCPS	Odisha State Child Protection Society
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
RE	Revised Estimate

SAA	Specialised Adoption Agency
SARA	State Adoption Resource Agency
SDG	Sustainable Development Goals
SOPAN	Strategy for Odisha's Pathway to Accelerated Nutrition
SRC	State Resource Cell
SSAP	State Strategy and Action Plan
TRR	Total Revenue Receipts
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNICEF	United Nations International Children's Emergency Fund

## EXECUTIVE SUMMARY

1. Against the backdrop of "Prarambha: The Odisha State Policy for Children 2022" the Government of Odisha has strengthened the policies upholding 'Rights of Children in Odisha, with special emphasis on four thematic areas: migration, natural disasters, conflict, and mining<sup>1</sup>. In the post-pandemic fiscal strategies, the policies were further strengthened in the context of children's increased vulnerability during the COVID-19 pandemic.
2. UNICEF's Child Protection Strategy, 2021-2030, defines child protection as the prevention of and response to exploitation, abuse, neglect, harmful practises, and violence against children<sup>2</sup>, which is embedded in the Convention on the Rights of the Child and the Sustainable Development Goals.
3. The consequences of child protection violations are "catastrophic, profound, enduring, and often deadly for children", as highlighted in the UNICEF Strategy document. UNICEF reports that "over 1 billion children experience violence every year, and the economic costs of violence against children are estimated at \$7 trillion per year. The COVID-19 pandemic has intensified risks for children and reduced services to manage those risks". It calls upon national and subnational governments to prioritise their public expenditure and invest together to prevent violence against children. From this public finance perspective, UNICEF has commissioned the study "Child Protection: Public Expenditure Review and Evaluation at the National Institute of Public Finance and Policy, an independent research institute of the Ministry of Finance, Government of India.
4. Within a comprehensive legal framework, India delineates the rights and protections for children, ensuring that all children have equal access to the public provisioning of quality child protection services. The fiscal policy interventions for child protection services are designed and implemented under four main child protection legislations: the Juvenile Justice (Care and Protection) Act (2000, amended in 2015); the Prohibition of Child Marriage Act (2006); the Protection of Children from Sexual Offences Act

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<sup>1</sup> Odisha State Policy for Children, 2022 page 10.

<sup>2</sup> UNICEF Child Protection Strategy <https://www.unicef.org/documents/child-protection-strategy>

(2012); and the Child Labour (Prohibition and Regulation) Act (1986, amended in 2016).

5. Against the backdrop of these legislations, we track the corresponding public expenditure commitments and their linkages to child protection outcomes in the context of Odisha, India. The time span of our study is seven years, from 2017-18 to 2023-24.
6. The focus of the study is broadly two-fold: (i) a public expenditure review (PER) incorporating fiscal marksmanship and PEFA (public expenditure and financial accountability) analysis; and (ii) quantitative and qualitative evaluation (OECD DAC) and econometric modelling of fiscal interventions to analyse their impact on child protection outcomes.
7. We conduct the public expenditure review (PER) of child protection schemes within the macro-fiscal framework of Odisha by analysing the fiscal space of the state and the budgetary allocation for the child budgets with special reference to child protection schemes.
8. To conduct evaluation of the child protection schemes and programs, we apply the OECD DAC criteria of relevance, efficiency, effectiveness, coherence, and sustainability to selected child protection schemes. Using identified NIPFP-UNICEF matrices-M<sub>1</sub> (desk review of administrative documents), M<sub>2</sub> (review of literature), and M<sub>3</sub> (stakeholder consultations in the field)-we analyse the planning, budgeting, and implementation processes of child protection schemes at the state, district, and local levels. This analysis is to identify the gaps in the flow of funds, implementation structure, inter-departmental convergence, and accountability mechanisms.
9. The analysis is undertaken within a considered and adaptable framework for child protection PER, with specific focus on COVID-19 impacts. The performance of the child-protection schemes and programmes is further evaluated to understand the equity aspects of fiscal interventions in meeting the needs of children from the most vulnerable and marginalised groups based on gender, caste, and disability.
10. Odisha is a fiscally prudent state, with a fiscal deficit-to-GSDP ratio of 3 percent for the year 2023–24. The fiscal deficit for 2023–24 is pegged at 3% of GSDP, at Rs 25,844 crore. The state has also specified a fiscal strategy delineating its intention to remain on the path of fiscal consolidation through revenue buoyancy. In the post-pandemic

fiscal strategy of Odisha, there is an increasing recognition of the need to integrate measures to support children and families to tackle the increased risk of hardship caused by the pandemic. The fiscal policy interventions are strengthened to provide children with adequate social protection against vulnerability caused by increased risk of forced marriage, abuse, violence, poverty, the pandemic, and malnutrition.

11. Child budgeting—an increasingly recognised long-term Public Financial Management (PFM) tool—aims to tackle the capability deprivation, hardships, and vulnerabilities faced by children. These fiscal policy interventions are crucial as children are twice as likely as adults to live in abject poverty and are vulnerable to abuse and impoverishment<sup>3</sup>.
12. In Odisha, children constitute one-third of the State's population of 4.2 crores (Census 2011). The Government of Odisha has either expanded the scope of existing programmes or introduced measures to support children affected by the COVID-19 pandemic (including the children who lost both parents) and also focused on food security, lifeline social infrastructure support for redressing economic hardships, and labour market struggles.
13. Identifying sustainable financing for child budgeting by mobilising domestic resources and strengthening social infrastructure and social protection for children by guaranteeing access to education, health, protection, and development is crucial for the future human capital formation of the state. Against this backdrop, we unpack the "protection" component of child budgeting in Odisha, focusing on six government schemes using the Organisation for Economic Co-operation and Development (OECD) evaluation framework.
14. The Child Budgeting in Odisha for Budget 2023–24 revealed that the state spends on education (68.27%), health (13.25%), development (9.13%), and child protection (10.04%) in 2023–24<sup>4</sup>. There are 23 child protection schemes – both intergovernmental fiscal transfers and State sponsored schemes in Odisha. Strengthening the public social infrastructure investment in child-friendly and shock-responsive social protection mechanisms is a significant fiscal policy intervention to protect children from living in abject poverty and increase coping mechanisms and resistance from experiencing

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<sup>3</sup> <https://www.worldbank.org/en/news/press-release/2016/10/03/nearly-385-million-children-living-extreme-poverty-joint-world-bank-group-unicef-study>

<sup>4</sup> Odisha State Child Budget, 2023-24, page 15.

prolonged vulnerabilities.

15. How has the covid-19 pandemic "scarred" the children? UNICEF found that there has been a substantial increase in children who have been left hungry, isolated, abused, and anxious<sup>5</sup>. Substantial "learning loss" has happened due to disruption in education. A significant rise has been noted in the number of children who cannot access digital infrastructure. In the post-pandemic fiscal strategy, it is laudable that the government of Odisha has introduced programmes to support children who have been "scarred" by the pandemic and are confronting a devastating new normal.
16. Using OECD evaluation criteria, we analysed five child protection schemes of Odisha designed for "children in need of care and protection" and "children in conflict of law". These child protection schemes in Odisha are (i) the Integrated Child Protection Scheme (Mission Valsalya); (ii) the clubbed programme of Odisha Ashirwad Yojana and Biju Shishu Surakshya Yojana; (iii) Juvenile Justice Funds; (iv) the Special Court under the POCSO Act (Fast Track Special Courts (FTSCs)); and (v) the Implementation of Child Labour (Prohibition and Regulation) Act, 1986.
17. We conducted fiscal marksmanship and PEFA exercises for selected child protection schemes in the state of Odisha to understand the budget credibility. The results revealed that there is a significant deviation between BE, RE, and actuals for selected schemes on child protection in Odisha. For instance, for Integrated Child Protection Scheme (Mission Valsalya), the extent of fiscal forecasting errors is shown to be significantly greater. The sources of errors—broken down into biasedness, unequal variation, and random components—are analysed for all schemes where data is available, and the findings indicate that the proportion of error due to the systematic component has been significantly higher than the random component in the case of budgeted estimates. This has policy implications, since the systematic component of forecasting error can be reduced by using better forecasting methods. However, for the revised estimates, the random component was found to be greater than the systematic component in the majority of the child protection schemes in Odisha.

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<sup>5</sup> <https://www.unicef.org/globalinsight/reports/prospects-children-2022-global-outlook> ; <https://www.unicef.org/reports/unicef-75-preventing-a-lost-decade> ; and <https://www.unicef.org/reports/state-worlds-children-2021> .

18. Using fixed effects models, we explore the efficacy of Public Financial Management (PFM) in tackling crime against children while controlling for economic growth. The fiscal variables are found to have a significant impact on reducing crime against children and not economic growth. The coefficients from the non-linear models revealed an inverse relationship between the squared term of social sector spending and crime against children. The specific PFM tools like child budgeting (c-PFM) per se did not instantly reduce the crime against children. However, the year of inception of the c-PFM and crime against children are inversely related in the models, indicating that the long-term c-PFM is efficacious in reducing crime against children, which has policy implications in the sense that the budgetary allocation for child protection within the c-PFM needs to be strengthened.
19. The theory of change depicts a broad overview of the various fiscal interventions for child protection with activities, outputs, intended outcomes, and impacts. Keeping this as an analytical backdrop, the evaluation exercise through M<sub>1</sub> and M<sub>2</sub> reflects the bottlenecks in the successful implementation of certain schemes. The delays in funds from the Centre and the low utilisation ratios are identified as the challenges in the effective execution of child protection programmes in Odisha. Overall, the programmes have been relevant and effective in terms of addressing the concerns of children in the post-pandemic fiscal strategy of Odisha and fiscally sustainable through the convergence of public expenditure over time.
20. The gender equity addressed in the child protection schemes is laudable. From a gender equity perspective, the component Sukanya Samriddhi Yojana, which provides financial support to a girl child beneficiary for her marriage, is equally laudable. The scheme is part of the larger scheme: Beti Bachao Beti Padhao was launched in 2015. However, the field-level inferences from the records of the missing children, which are maintained based on gender, showed that Khurda (27) and Ganjam (26) have the highest number of missing girls. The reports from the Accountant General's office revealed that these girls belonged to the

age group of 15–18 years, and there is no reportage on their reasons for going missing.

21. A detailed "case study" analysis of the status of the implementation of the Integrated Child Protection Scheme in select districts of the state of Odisha has been undertaken. Institutional reviews in addition to PER, using the reports provided by the Accountant General Office, have been undertaken by the Government of Odisha, covering the period from 2016–17 to 2020–21, on the status of the Child Care Institutions (CCI) in the state of Odisha. The analysis of eight select districts revealed challenges in the flow of funds, bottlenecks in the implementation structure, and unutilized funds. The challenges identified in the study are the following:

- (i) The utilisation ratio of the programmes across institutions has been low across districts.
- (ii) Lack of personnel, delay in construction of civil infrastructure, and improper utilisation of financial resources have been the challenges faced by the child care institutions (CCIs).
- (iii) Lack of disaggregated data and the paucity of annual reviews and quarterly reporting by the districts pose challenges to the evaluation of the schemes.
- (iv) The performance-based budgeting framework should be strengthened so that there can be continuous monitoring of the outcome indicators, thereby facilitating effective mobilisation of resources.
- (v) Strengthening outcome budgets with quantifiable outputs is necessary to reach the objective of linking “resources to results” for providing decent well-being for the children in the State.
- (vi) Effective monitoring and utilisation of resources are the keys to scaling up the coverage and successful implementation of any scheme.
- (vii) The delays in the release of funds and lack of coordination posed challenges in implementing the intergovernmental fiscal transfers.

22. A systematic public expenditure benefit incidence analysis – incorporating equity concerns—is an impending requirement for analysing the distributional impacts of child protection programmes. The data related to "unit costs" and "unit utilised" needs to be built in across identified departments to strengthen the public expenditure inter-departmental convergence process in the state, which can be a follow-up study.

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The findings in this report are those of the authors and not those of NIPFP.

Lekha Chakraborty  
Amandeep Kaur  
Jitesh Yadav  
Balamuraly B

## **Chapter 1**

### **Introduction**

Against the backdrop of "PRARAMBHA: The Odisha State Policy for Children 2022" the Government of Odisha has reinvigorated the policies upholding 'Rights of Children in Odisha, with special emphasis on four thematic areas: migration, natural disasters, conflict, and mining<sup>6</sup>. Child Protection, as explained in the UNICEF Strategy 2012-2030, is

"the prevention of, and response to, exploitation, abuse, neglect, harmful practises, and violence against children, which is embedded in the Convention on the Rights of the Child (CRC)—the most widely ratified international human rights treaty in history—and in the Sustainable Development Goals (SDGs). The consequences of child protection violations are catastrophic: profound, enduring, and often deadly, with the economic costs of violence against children estimated at \$7 trillion per year. But this harm is preventable; progress can be made through political will for the fulfilment of children's rights, societal change, and an emerging science of prevention and response strategies... The COVID-19 pandemic has further intensified the risks for children and disrupted services to manage those risks. UNICEF adopts a human rights-based approach to child protection<sup>7</sup>."

#### UNICEF Child Protection Strategy 2012-2030

Within a comprehensive legal framework, India delineates its commitment to protect the rights of children, ensuring that all children have equal access to public provisioning of quality child protection services. The fiscal interventions for child protection services are designed and implemented under four main child protection legislations: The Juvenile Justice (Care and Protection) Act (2000, amended in 2015); The Prohibition of Child Marriage Act (2006); The Protection of Children from Sexual Offences Act (2012), and The Child Labour (Prohibition and Regulation) Act (1986, amended in 2016). Against these existing legislations, we track the corresponding public expenditure commitments, analyse the budget credibility and its linkages to outcome in the context of Odisha, India. This analysis is undertaken within a considered and adaptable framework for child protection public expenditure review (PER), with specific focus on COVID-19 impact by mapping legal provisions and frameworks existing for protection of children; and suggest for a fiscal roadmap with increased/ specific focus on child protection issues in the state of Odisha for public expenditure convergence and rationalisation of Child

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<sup>6</sup> Odisha State Policy for Children, 2022 page 10.

<sup>7</sup> <https://www.unicef.org/documents/child-protection-strategy>

Protection schemes.

From this perspective, our study on PER and evaluation analyses the journey of the State of Odisha in translating the child protection-related commitments into fiscal commitments, looking into (1) what is the aggregate fiscal sustainability and the scope of spending on child protection within the identified fiscal space for social sector, (2) how much does the government spend on children protection (adequacy) and on what programmes, (3) how much is the deviation between budgeted resources and actual spending (fiscal marksmanship) within the framework of long term fiscal sustainability, (4) has the fiscal space being used efficiently and effectively for child protection, (5) has the child-public financial management (c-PFM) system in the state enhanced financial accountability through field level expenditure tracking and flow of funds, and (6) does public spending on child protection promote equity.

The performance of the child-protection schemes and programmes are evaluated to examine whether the State is keen in meeting the needs of children from the most vulnerable and marginalized groups based on gender, caste, and disability. We conduct quantitative evaluation of the public expenditure on child protection on child-related outcomes using econometric modelling, to analyse the links between the economic growth, public expenditure and child protection outcomes. The public policies with adequate expenditure have significantly higher likelihood of a positive impact on child protection than the economic growth of the State per se. This is because higher economic growth as such does not translate into better child development outcomes. A conscious public financial management (PFM) framework is crucial for better child development outcomes.

## **1.1 Child Protection: The Analytical Framework**

UNICEF has developed a child protection strategic framework for the decade 2030 to provide a clear vision based on the Convention on the Rights of the Child: a world where all children are free from violence, exploitation, abuse, neglect, and harmful practises (Figure 1.1).

**Figure 1.1:** Child Protection Strategy Framework



*Source:* UNICEF (2021)

A clear illustration of the UNICEF Strategic framework is also given in Appendix, Figure A2. The goals are articulated as the Sustainable Development Goals. While adapting this framework to specific country contexts, it is crucial to incorporate national goals related to child protection strategies. We use this Child Protection Strategic Framework to apply PER to the programming approaches and fiscal strategies in the context of Odisha. Using this framework, we provide evidence-based analysis of determinants of child protection violations to support inclusive and effective fiscal interventions for the protection of children living in conflict, natural disaster-prone, migration-prone, and mining regions of Odisha.

## 1.2 Odisha: Fiscal Space and Budgeting for Child Protection

Odisha has been a fiscally prudent State adhering to the fiscal rules of maintaining a fiscal deficit-to-GSDP ratio of 3 percent, even in the post-pandemic years. Odisha's economic growth trajectory has been higher than the national average from 2012–13 to 2019–20. The average growth rate of the state during this period was 7.1 percent, while the all-India growth rate was 6.6 percent. However, economic growth per se has limitations in translating into better human development outcomes. Identifying fiscal space for formulating long-term policies with adequate budgetary commitments for child protection is therefore compelling. This is based on the rationale that adequate and well-directed c-PFM can enhance the well-being of children.

In Odisha, with a total population of 42 million, children below the age of 18 constitute about 34 percent of the state's population (Census 2011). Although the COVID-19 pandemic has affected the fiscal position of the state with revenue uncertainties, as noted by the RBI's recent study on State Finances, Odisha's rolling target of a fiscal deficit of 3% of GDP by 2023–24 reflects the state's commitment to fiscal consolidation. Moreover, the government of the state of Odisha is increasingly focusing on public financial management tools such as the child budget, nutrition budget, sustainable development goals (SDG) budget, and gender budget, while re-strategizing their post-covid fiscal policies.

With the support of UNICEF, Odisha introduced child budgeting in the year 2019–20. The Odisha Child Budgeting Statement conveys the government's commitment to protecting the rights and needs of children. The budget statement embraces each component that is essential for the growth and development of children. The expenditure on children is classified among four sectors, where essentially the investment goes. These are child development, health, protection, and education. The Child Budgeting in Odisha for Budget 2023–24 revealed that the state spends on education (68.27%), health (13.25%), development (9.13%), and protection (10.04%) in 2023–24<sup>8</sup>. Strengthening the public social infrastructure investment in child-friendly and shock-responsive

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<sup>8</sup> Odisha State Child Budget, 2023-24, page 15.

social protection mechanisms is a significant fiscal policy intervention to protect children from living in abject poverty and increase coping mechanisms and resistance from experiencing prolonged vulnerabilities.

Within 22 identified child protection schemes in Odisha based on Child Budget FY 23<sup>9</sup>, we have examined the five child protection schemes in detail for public expenditure review and evaluation in the context of Odisha, namely (i) Integrated Child Protection Scheme (Mission Valsalya) (ii) clubbed programme of Odisha Ashirwad Yojana and Biju Shishu Surakshya Yojana, (iii) Juvenile Justice Funds, (v) Special Court under POCSO Act (Fast Track Special Courts (FTSCs), (v) Implementation of Child Labour (Prohibition and Regulation) Act, 1986 and (vi) Scheme Vatsalya (ICDS). Using OECD evaluation methodology, we analysed six criteria—relevance, coherence, effectiveness, efficiency, impact, and sustainability—of child protection schemes in Odisha.

In the post-pandemic fiscal strategy, it is laudable that the government of Odisha has introduced a programme to support children who have been "scarred" by the pandemic by the loss of their parents and are confronting a devastating new normal through the Odisha Ashirwad Yojana. The pandemic years have seen an increase in the number of children who have been left orphaned. Children and adolescents, though generally at low risk of infection, have experienced the pandemic and related restrictions and lockdown periods differently. It had a profound impact on their well-being, with the largest disruption of education in history and "learning loss". The Government of Odisha has invested in social infrastructure in education and health, which shows its commitment to children and young people in ensuring safe schooling and also minimising disruptions of essential health systems for children.

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<sup>9</sup> <https://finance.odisha.gov.in/sites/default/files/2022-07/Child%20Budget.pdf> (page 17).

**Box 1.1 : Child Protection : International and Indian Laws and commitments**

The United Nations' Convention on the Rights of the Child (UN CRC) outlines the minimum entitlements and freedoms in terms of standards of health care, education, legal, civil, and social services to ensure well-being of children. CRC as an extension of human rights implies that these rights of children to education, nutrition, care, health and protection and participation are inherent (they are born with them), inalienable (these rights cannot be given up or be taken away from children), universal (meant for all), equal (no right is more important than another), and interdependent and indivisible (rights cannot be considered in isolation, some rights are ensured only upon another being ensured). Therefore, the survival, health and well-being of women, children and adolescents is essential for ending extreme poverty, promoting development and resilience, and achieving the SDG agenda.

International conventions and standards: There are several International Conventions and Standards on Child Protection in order to deal with child rights and welfare concerns. Few of them are:

- UN Convention on the Rights of the Child (CRC)
- UN Guidelines for the Prevention of Juvenile Delinquency: the 'Riyadh Guidelines' (Adopted and proclaimed in December 1990)
- UN Minimum Rules for the Administration of Juvenile Justice: the 'Beijing Rules'
- UN Rules for the Protection of Juveniles Deprived of their Liberty: the JDLs
- UN Standard Minimum Rules for Non-Custodial Measures: The Tokyo Rules
- UN Guidelines on the Administration of Juvenile Justice: the 'Vienna Guidelines', ECOSOC Resolution 1997/30 (1997)
- UN Guidelines on Justice in Matters Involving Child Victims and Witnesses of Crimes, ECOSOC Resolution 2005/20

National Laws, policies, Commissions: At the national level several legislations exist that targets different categories and age-groups of children, to name a few:

- The Child Labour (Prohibition and Regulation) Amendment Act, 2016
- Juvenile Justice (Care and Protection) Act, 2015
- The Protection of Children from Sexual Offense Act, 2012
- Prohibition of Child Marriage Act, 2006
- The Commissions for Protection of Child Rights Act, 2005
- The Juvenile Justice (Care and Protection of Children) Act, 2000.
- Persons with Disabilities (Equal Protection of Rights and Full Participation) Act, 2000
- The Pre-Conception and Pre-natal Diagnostic Technique (Prohibition of Sex Selection) Act, 1994
- The Infant Milk Substitutes, Feeding Bottles and Infant Foods (Regulation of Production, Supply and Distribution) Act, 1992.
- Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1987
- The Immoral Traffic (Prevention) Act, 1986
- The Child Labour (Prohibition and Regulation) Act, 1986
- The Narcotic Drugs and Psychotropic Substances Act, 1985
- Orphanages and Other Charitable Homes (Supervision and Control) Act, 1960

### 1.3 The Objectives

The objective of the study is to conduct a Public Expenditure Review (PER) and Evaluation of Child Protection schemes in Odisha. The study takes a Q-squared approach through a judicious mix of quantitative and qualitative methodologies<sup>10</sup>.

The specific objectives are as follows:

1. To conduct the PER of child protection schemes within the macro-fiscal framework of Odisha, identify the fiscal space.
2. To conduct fiscal marksmanship of child protection schemes in Odisha to analyse the deviation between estimates and actual spending and determine whether the sources of the deviation are random or biased.
3. To conduct evaluation using the OECD DAC criteria of relevance, efficiency, effectiveness, coherence, and sustainability of the child protection schemes and programmes
4. To conduct quantitative evaluation of the impact of public expenditure on child protection on child-related outcomes using appropriate models.
5. To conduct qualitative evaluation using field level audit and accountability mechanisms to analyse the fund flow mechanism and examine the allocation and expenditures of the child protection-centric programmes during the past five years, i.e., from 2017 to 2022, at state, district, and local levels, and to examine the implementation structure of each of the programmes by reviewing the design and delivery bottlenecks.
6. To develop an adaptable framework for child protection PER, with specific focus on COVID-19 impact, by mapping legal provisions and frameworks existing for the protection of children, and suggest for a fiscal roadmap an increased or specific focus on child protection issues in the state of Odisha for the convergence and rationalisation of CP schemes.

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<sup>10</sup> The analyses in addition to the original TOR are twofold: (i) fiscal marksmanship analysis and (ii) quantitative evaluation of fiscal interventions for child protection on outcomes. These two additional objectives evolved during the meetings with UNICEF. These two additional chapters are included in the final report.

## **1.4 Data and Methodology**

The study is based on both primary and secondary data. Secondary data is used to identify important legislation and policy frameworks through a desk-based intensive method. The study also utilises detailed demand for grants (DDGs), finance accounts, sector-specific data from departmental documents, National Crime Record Bureau (NCRB) data, National Family Health Survey (NFHS) data, and budget documents. This has been further supplemented by official policy documents such as the Economic Survey, Outcome and Performance Budgets, and audit reports by the Accountant General's Office, Government of Odisha, to analyse the outcomes.

The time span of our study is seven years, from 2017–18 to 2023–24. The focus of our study is broadly two-fold: (i) PER incorporating fiscal marksmanship analysis; and (ii) a Q-squared approach to evaluation using quantitative and qualitative tools including OECD DAC criteria, econometric modelling for quantitative evaluation, and field-level accountability.

We conduct the PER of child protection schemes within the macro-fiscal framework of Odisha, analysing the fiscal space of the state and the budgetary allocation for the child budgets with special reference to child protection schemes. To conduct OECD evaluation, using the criteria of relevance, efficiency, effectiveness, coherence, and sustainability of the child protection schemes and programmes, through identified NIPFP-UNICEF matrices (M1 (desk review of administrative documents), M2 (review of literature), and M3 (stakeholder consultations in the field), to analyse the planning and budgeting process for the delivery of child protection schemes at the state, district, and local levels, and identify the gaps in the flow of funds, implementation structure, inter-departmental convergence, and the accountability mechanisms.

## **1.5 Structure of the Report**

The report is organised into seven chapters. Apart from the introduction, chapter 2 takes up the PER analysis by examining the aggregate fiscal sustainability of the state and identifying the fiscal space for c-PFM with special reference to child protection schemes. The third chapter presents the fiscal management analysis and Public expenditure and financial accountability scores for child protection schemes in Odisha. Chapter 4 presents the OECD DAC evaluation of fiscal interventions for child protection and analyses their link to SDG financing. Through panel models, Chapter 5 presents the quantitative evaluation of the link between c-PFM and child protection outcomes. Chapter 6 presents the field-level accountability of child protection schemes and identifies the gaps in the flow of funds and implementation structures. The chapter concludes by wrapping up the adaptable framework for child protection, supported by a fiscal roadmap through plausible policy suggestions for rationalisation and public expenditure convergence.

## **Chapter 2**

### **Public Expenditure Review of Child Protection: Analyzing Aggregate Fiscal Space and Expenditure Prioritization**

Public Expenditure Review analysis highlights four elements that are essential to analyze the fiscal space and composition of public expenditures for allocating the resources for strategic priorities. Firstly, the aggregate level of public expenditure and deficit must be consistent with the macroeconomic framework over the medium term, resulting in a deficit and public debt that are sustainable. Second, allocating these expenditures within and between sectors to maximize social welfare, including the impact on the target group, for instance, in our case, it is child budgeting with special reference to child protection programmes. Third, the budget credibility analysis by examining the deviation between budgetary allocation and actual spending, which is referred to as fiscal marksmanship. The sources of budget forecasting errors can be analyzed to understand whether it is bias of policymakers or random. PEFA (Public Expenditure and Financial Accountability) scores can also be estimated. The fourth component is evaluation - to analyse the relevance, effectiveness, efficiency, coherence, impact and sustainability of key programmes on the children. Programme evaluation can also be carried out by analyzing the benefit incidence of public spending and also through quantitative model evaluations to understand the efficacy of child protection programmes on outcomes.

In this study, Public Expenditure Review is conducted for the child protection programmes in state of Odisha by examining the aggregate fiscal discipline followed by analyzing the state's broad strategic priorities through its expenditures and its operational efficiency captured through fiscal marksmanship. Combining the above criteria and other studies from World Bank (World Bank 2010), the study is organized under three broad categories that are identified within public expenditure review: (i) Aggregate fiscal space, (ii) Allocating resources to strategic priorities, and (iii) operational efficiency, (iv) budget credibility and fiscal marksmanship and (v) evaluation – qualitative and quantitative evaluation – of programmes to analyse if the programme has addressed its stated goals and what difference it has made in terms of outcomes. The chapter is organized into three sections – (i) aggregate fiscal space; (ii) allocating resource for strategic priorities and (iii) classification and operational efficiency of child budgeting. The fiscal marksmanship and evaluation will be carried out in subsequent two chapters.

## 2.1 Aggregate Fiscal Space

Ensuring fiscal discipline by the government signals the capability to sustain expenditures and mobilise resources for capital investments. Fiscal Responsibility and Budget Management Act, 2005 was implemented to maintain fiscal discipline and stabilise the debt-burden of the states and the central government. The Act recommends to maintain fiscal deficit at 3% of the GSDP, debt-GSDP ratio below 25% and interest payments to revenue receipts below 15%. Additional 0.5% of GSDP is available for four-year period 2021-22 to 2024-25 subject to sectoral reforms designated by Government of India.

In order to build endurance to cope with the fiscal shocks triggered by Covid-19, the 15th Finance Commission recommendations (2021-2026) have followed a forward approach in terms of relaxing the fiscal deficit threshold and continue with the revenue deficit grants to help adjust the state governments. Since states are dependent on transfers, such grants shall help compensate the states for the fall in tax revenues and disruptions in tax mobilisation (Chakraborty P., 2021). Nonetheless, in the long run, the performance of the states depends on their rate of recovery from the several economic fallouts and prudent fiscal management to come back on the path of fiscal consolidation. The governments have been conservative in their projections owing to lower rate of economic growth due to supply chain shocks, high inflation owing to the Russia-Ukraine conflicts. However, 2021-22 has been the year of economic recovery.

Against this backdrop, we observe that although the post pandemic situation affected the fiscal position of the states with revenue uncertainties, Odisha's performance has been much better as compared to other states in terms of the fiscal parameters (GoO, 2021b). Government of Odisha has adhered to guidelines under the FRBM Act (2005;2016) keeping the Fiscal Deficit (FD) well below the threshold limits of 3% for several years.

### *2.1.1: Debt and Deficits Trends in Odisha*

The fiscal deficit GSDP ratio of Odisha has been within the FRBM limits (Table 2.1), except for a rise to 3.53 % in 2019-2020. Odisha is prone to natural disasters because of its geographical location making the coastal zone of the state extremely vulnerable to cyclonic disturbances. Over the years, the state has encountered frequent cyclones, latest being 'Fani' in

2019-20, affecting 14 districts and 16,659 villages resulting in higher spending as a disaster-response. Moreover, the state experienced a growth slowdown in the year 2019-20(GoO, 2022c).

**Table 2.1:** Debt and Deficits (as a % of GSDP)

Budget Details\ Years	2011 -12	2012 -13	2013 -14	2014 -15	2015 -16	2016 -17	2017- 18	2018 -19	2019 -20	2020 -21	2021- 22	2022 -23 RE	2023- 24 BE
<b>FD</b>	-0.27	0.00	1.56	1.74	2.15	2.39	2.13	2.04	3.50	1.83	-3.12	2.85	3.00
<b>RD</b>	-2.43	-2.18	-1.12	-1.87	-3.08	-2.36	-3.04	-2.85	-0.45	-1.69	-6.57	-2.28	-3.11
<b>O/S Liabilities</b>	18.38	16.56	15.08	16.07	18.18	18.23	22.06	21.71	23.44	22.92	18.16	14.49	11.87

*Note: the GSDP numbers are taken from FRBM Statement 2023-24 at current prices.*

*Source: NIPFP Data Bank, CAG Audit Reports for debt-stock (various years)*

The year 2020-21 witnessed the Covid-19 pandemic which came a huge shock to the economy of the state and the country. However, with long term state's practice of prudent fiscal management, the state managed to keep the finances stable amidst the covid-19 challenge. Fiscal deficit was 1.83% in 2020-2021 followed by a further decline in the percentage of fiscal deficit to -3.12% for the year 2021-2022 which is exceptional as compared to the other states. The decrease in the fiscal deficit is largely due to the high growth in mining revenues of Rs. 48,642 crores collected in the FY 2021-22(GoO,2023c). This came as a positive shock to the finances of the state. The government is confident in maintaining fiscal discipline and has projected fiscal deficit below 3% for the year 2022-2023 RE and 2023-24 BE. Moreover, the state has maintained revenue surplus since 2005-06(GoO,2023 d). The surplus has largely helped the state to make room for capital expenditure over the years.

Further, the state's policy on debt-sustainability has helped the government to reduce its liabilities. The government has reduced the debt-burden by pre-payment of the high-cost market loans thereby reducing the interest-payment burden. State government is now borrowing from OMBADC and CAMPA at a lower rate which has been sufficient to finance the deficit (GoO,2023c). Hence, outstanding liabilities which were approximately 23% in 2020-2021 are now expected to be around 14% in 2022-23 RE and is likely to fall further to 12% of the GSDP for FY 2023-2024 placing the state at a lower risk of debt-burden.

Overall, Odisha holds a large rural population containing scheduled tribes and scheduled castes reducing the revenue generation capacity of the state. The state's largest tax resource has been the non-tax revenues from Mining which could help mitigate the impact on finances. However, it has been fluctuating and dependency of central transfers has been high. We witness

that there could be expenditure tightening to contain the fiscal deficit within the FRBM limits. Nevertheless, the state has managed the situation to tackle emergency requirement of the state pertaining to disasters and pandemic quite profusely while maintaining a manageable fiscal deficit. We now deepen our analysis by reviewing the revenue and expenditure position of the state of Odisha in the following sub-sections.

### *2.1.2 Trends in Revenue Receipts in Odisha*

Odisha has been a revenue surplus state since 2005-2006. The total revenue receipts (TRR) include state's own revenue receipts and the transfers that it receives from the centre. The total revenue receipts of the state have risen from 17.43 % of GSDP in 2011-12 to more than 20 % since 2021-22 (see table 2.2). The growth of total revenue receipts shrunk by 2 % in 2019-20 due to slower growth followed by Covid-crisis. The total revenue receipts of the state are projected at 21.47% for the year 2023-24BE. The point to be noted here is that the GSDP advanced estimate for 2023-24 (current prices) is only available in the FRBM statement of government of Odisha.

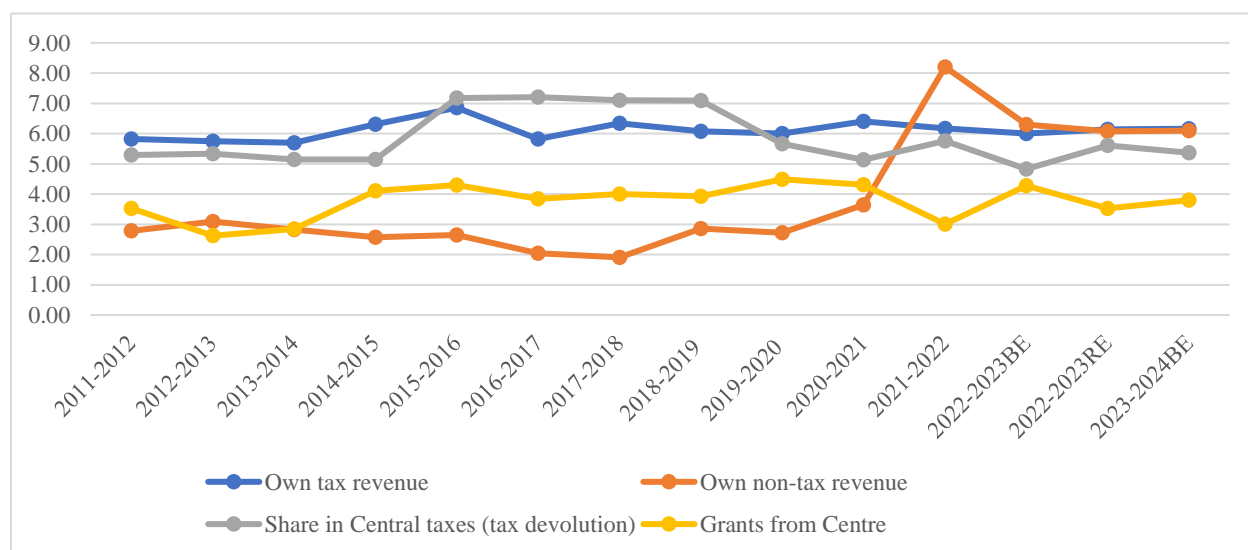
State's own revenue receipts includes own tax revenues and non-tax revenues. Own tax revenues are collected from State's own tax, SGST, Sales tax (VAT), State Excise, Stamp duty and registration fees, land revenue, motor vehicle tax and electricity duty. We observe that the growth of own tax revenues is more than growth in the non-tax revenues for the period 2011-12 to 2020-2021. Interestingly, for the year 2021-22, we note that the growth in state own non-tax revenues is 8.2% of GSDP which is thrice than what was observed in the year 2020-2021(3.64% of GSDP). Before this period, the non-tax revenues for the state have varied between 2-3 % till 2019-20. This is due to the mining revenues which form 90% of the total non-tax revenue of the state. Mining revenues received in the year 2021-22 were three-fold i.e. Rs.48,642 crores which were expected to be around 13,700 crores in the budget of 2021-22 . This came as a positive shock to the finances of the state (GoO,2023b).

Coming to the central transfers to the state, before the 14th Finance commission recommendations were adopted, the major source of revenue was the own tax revenue for the state. Vertical devolution of taxes to states increased from 32% to 42% from the centre through 14th Finance commission. As a result, maximum contribution to revenues for the state attributed from central shareable taxes during the period 2015-16 to 2019-20. With the new recommendations by 15th Finance commission, the share of central shareable taxes with the states was reduced from

42% to 41%. From the year 2020-2021, the own revenue receipts of the state have exceed the state's share in Central taxes (income and corporation taxes).

Further, grants from the centre includes central assistance for the centrally sponsored schemes (CSS), Central sector schemes, GST compensation cess, transfer to local bodies and grants for disaster management (GoO,2023c). GST compensation received is on account of revenue loss due to introduction of GST for a period of 5 years (2017-2022). Previously, part of GST compensation was considered as a loan which is now booked under grants-in-aid from FY 2022-2023. Grants from the centre were on average, around 4% of central transfers to the state during 14FC period (2015-2020). Grants have relatively reduced to 3% of GSDP in 2021-22 and is projected to be around 3.8% for FY 2023-24. A graphical representation of the trend in the revenue position of the state of Odisha is presented in Figure 2.1.

**Figure 2.1:** Revenue Position of the State of Odisha



**Source:** Odisha Finance Accounts (various years)

**Table 2.2:** Revenue Position of the State of Odisha (as a % of GSDP)

Budget Details\Years		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 BE	2022-23 RE	2023-24 BE
<b>A</b>	Own Revenue Receipts	8.61	8.83	8.52	8.88	9.51	7.87	8.25	8.94	8.73	10.04	14.37	12.30	12.21	12.25
<b>1</b>	Own tax revenue	5.82	5.74	5.70	6.31	6.86	5.82	6.34	6.08	6.01	6.40	6.17	6.01	6.14	6.16
<b>2</b>	Own non-tax revenue	2.79	3.09	2.83	2.57	2.65	2.05	1.91	2.86	2.72	3.64	8.20	6.29	6.07	6.10
<b>B</b>	Central Transfers	8.82	7.96	7.99	9.26	11.47	11.04	11.10	11.02	10.15	9.44	8.77	9.11	9.14	9.18
<b>1</b>	Share in Central taxes (tax devolution)	5.29	5.34	5.14	5.15	7.17	7.20	7.10	7.09	5.66	5.14	5.76	4.83	5.61	5.37
<b>2</b>	Grants from Centre	3.53	2.62	2.84	4.11	4.30	3.84	4.00	3.93	4.49	4.31	3.01	4.28	3.53	3.80
<b>C</b>	Total Revenue Receipts (A+B)	17.43	16.79	16.51	18.14	20.98	18.92	19.35	19.96	18.88	19.49	23.14	21.41	21.35	21.43

*Source:* Odisha Finance Accounts (various years)

We now move forward to understand the position of children in the state of Odisha on social indicators and examine the trend of overall expenditure allocations in the state over the years. This shall help us in comprehending the state's top priorities and the trend of allocations particularly for child interventions thereafter.

## **2.2 Allocating Resources to Strategic Priorities**

This section discusses how has Odisha performed in terms of identifying strategic priorities for children and what was the expenditure profile of the state of Odisha with special reference to social sector spending.

### *2.2.1 Identifying Strategic Priorities for Children*

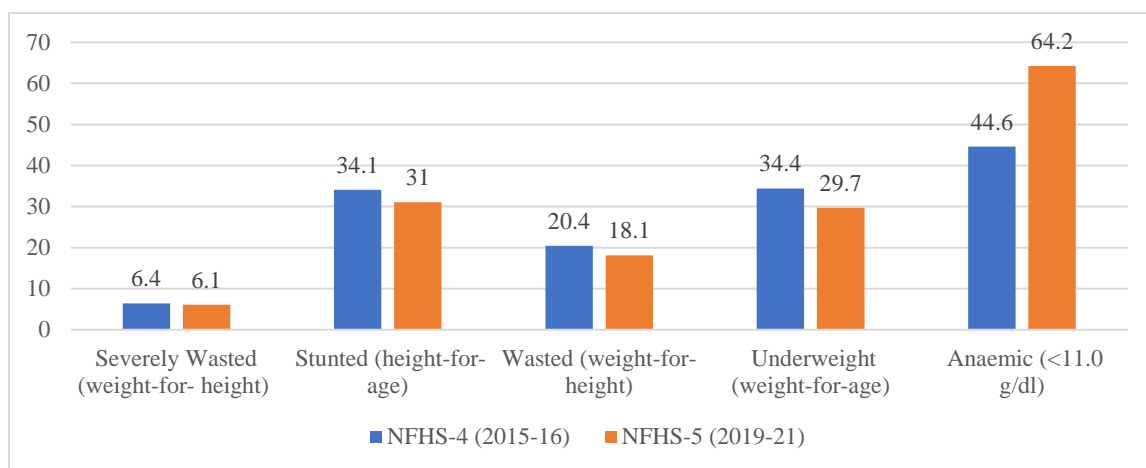
As per Census, 2011, Odisha is home to 52,73,194 children of 0-6 years age. Out of which, 12.94% are housed in the rural regions while 10.67% of the children reside in the urban areas. The rural sex ratio is 946 females per 1000 males while the urban sex ratio is 913 every 1000 males.

#### **2.2.1.1: Nutritional Disadvantage and Anthropometric Inferences**

Looking at the nutritional indicators, the NFHS-5 (2019- 2021) survey reveals only slight improvement on the progress of anthropometric indicators for Odisha from the previous NFHS-4 survey (see figure 2.2). For children under five years of age, the prevalence of stunting has reduced marginally (34.1% to 31%) while the preponderance of wasting and severely wasted also shows no significant reduction. There is seen a reduction in percentage of children under five years who are underweight. Further, the percentage of anaemic children under 5 years of age have increased substantially (44% in NFHS-4 to 64% in NFHS-5). The pandemic has even undermined the progress of these parameters with temporary disruptions in the Mid-day Meal scheme services and other nutritional intervention schemes. Figure 2.3 depicts the trends of these parameters with respect to the national levels based on NFHS-5 survey. As compared to the All-India levels, the State's government efforts are laudable as the performance of these parameters is better than the national levels. Nonetheless, there have been several initiatives taken up by the state government to reduce the prevalence of anaemia, the state still lags the global target of 31.5% by 2025 and other SDG goals to end all forms of malnutrition. In the post- pandemic times, it is likely that Child Malnutrition shall remain a critical challenge for the country. Also, lower levels of Malnutrition

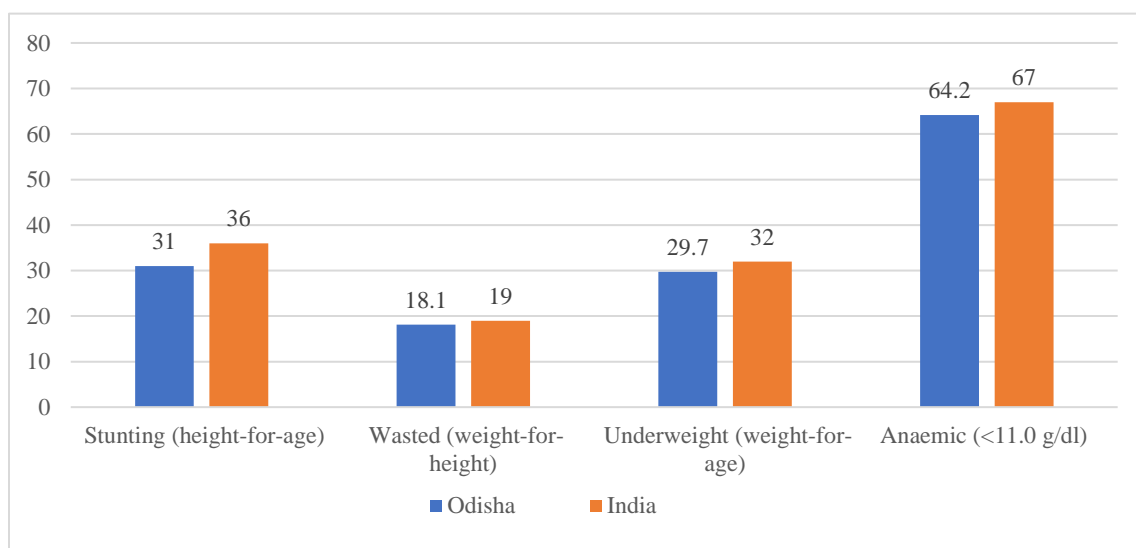
among females, who lately become mothers, increase the risks of mortality among children. For Odisha, the number of children dying under a year of age per thousand live-births is 36 which is 35 for All India as per NFHS-5 survey. In both the cases, IMR is higher in the rural areas. The probability of children dying before the age of 5 years in Odisha is 31 per 1000 live births, same as all India levels (see figure 2.4).

**Figure 2.2:** Anthropometric Indicators for Children under five years of age (%) in Odisha: A Comparison



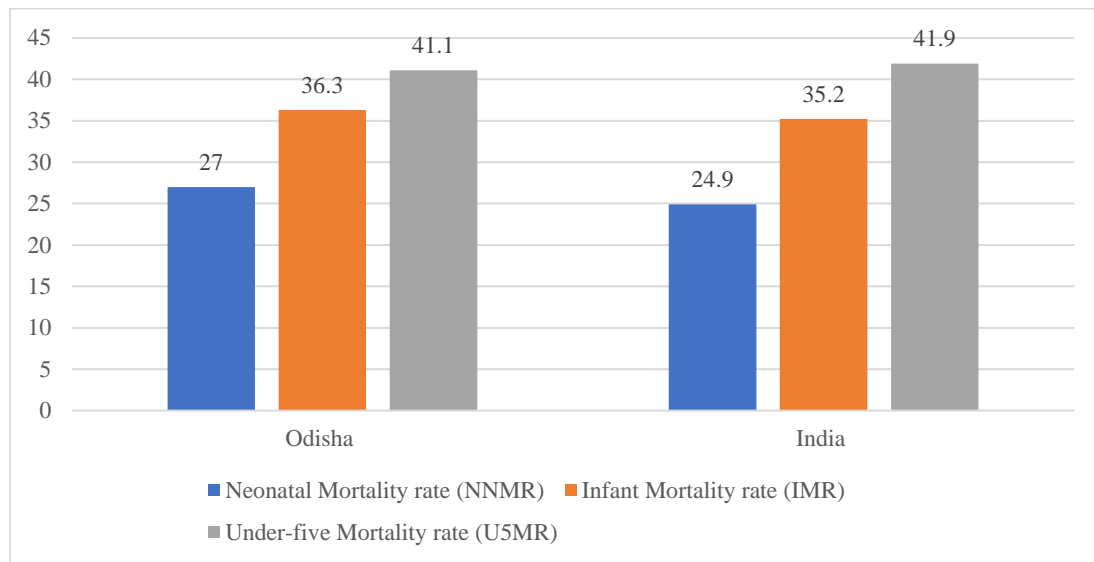
Source: NFHS Factsheets Odisha

**Figure 2.3:** Anthropometric Indicators for Children under five years of age (%) in Odisha based on NFHS-5 (2019-21)



Source: NFHS Factsheets Odisha and India

**Figure 2.4:** Mortality Rate among Children: NFHS-5 (2019-2021)



*Source:* NFHS Factsheets Odisha and India

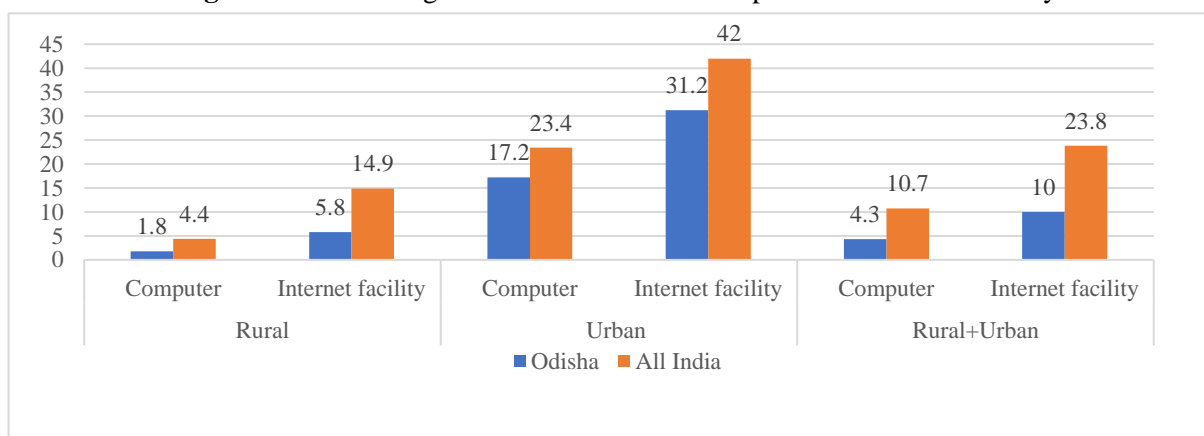
#### 2.2.1.2: Digital Divide in Education and Learning Loss

In the area of education, pre-school enrolment among children is higher for the state of Odisha. Since majority of children reside in the rural areas, the enrolment in pre-primary is higher in the Anganwadi centres in rural Odisha. A report by Save the Children (Jha et al 2018), reveals that over 80% of the children go to Anganwadi and Balwadis who are 3-4 years of age. Few of them are enrolled in LKG or UKG. More children at the age of 5 (almost 15%) are still in pre-schools while they should begin primary schooling by the age of 6.

The present era is constantly moving towards Information and Communication Technology (ICT) enabled services in education making it a digital space. However, for a productive outcome, availability and accessibility of resources are equally essential. The NSSO 75th round survey on 'Household Social consumption on education in India' (June 2017- June 2018) published by Ministry of Statistics and Programme Implementation (MOSPI) in July, 2020 reports significant disparities amongst the rural and urban households in terms of availability of computers, ability to operate the computer, and access to internet itself. Only 1.8% of rural households in Odisha have computers and 5.8% have access to internet in the rural households while 17% of urban households possess computers and 31% of them have internet accessibility (see figure 2.5). Clearly, the state's comparison with All India levels shows concerning results. The policy frameworks in education

need to reckon with the questions of availability, accessibility and ability to use the ICT services. This shall help to reduce the digital divide and create e-learning as an additional source of teaching.

**Figure 2.5: Percentage of Households with Computer and Internet Facility**



**Source:** (Basic data) MOSPI (2020)

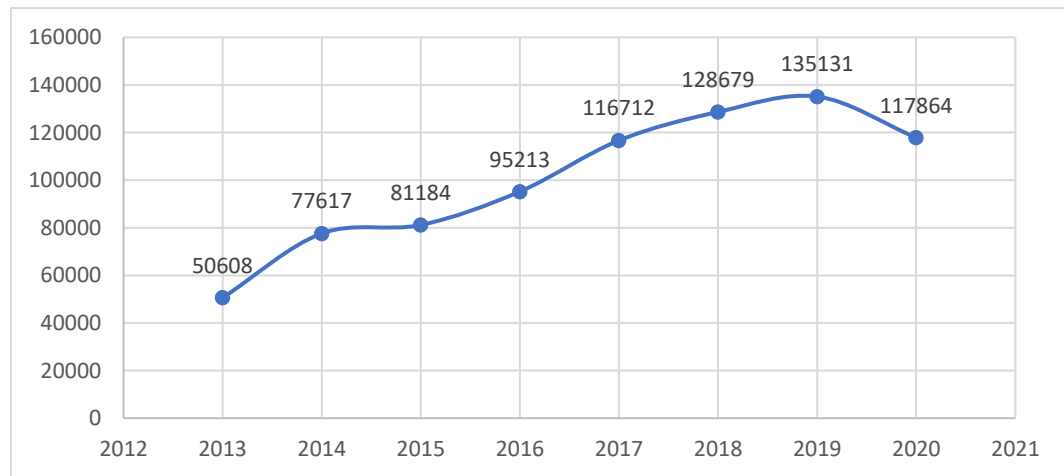
### 2.2.1.3: Crime against Children

Indeed, Education and Nutrition are important rights of the children. However, children also need care and attention from their families and a secure environment to grow. Parents are the foremost people with which a child interacts and imitates. Violence at home can have large repercussions on children's mental health. The NFHS-5 factsheet reveals around 50% of the men age 15 years and above consume tobacco and 30% men consume alcohol. Around 54% of these belong to the rural regions as compared to 40% in the urban areas in consumption of tobacco. The tobacco consumption is around 26% among women age 15 years and above. On violence, around 30% of married women age 18-49 years have experienced spousal violence (physical/sexual violence) and 20% of women age 20-24 years have been married before attaining the age of 18 years. Men exposed to domestic violence as children are more likely to engage in domestic violence as adults and women likely to become victims (Brown,B., and Bzostek,S., (2003). Also, Domestic violence among partners increases the probability of prevalence of child abuse by 45-60% (Edwards, (2019).

Recognising the value of child as supreme national asset, Article 36 of the Indian constitution states "that children are given opportunities and facilities to develop in a healthy manner and in conditions of freedom and dignity and that childhood and youth are protected against

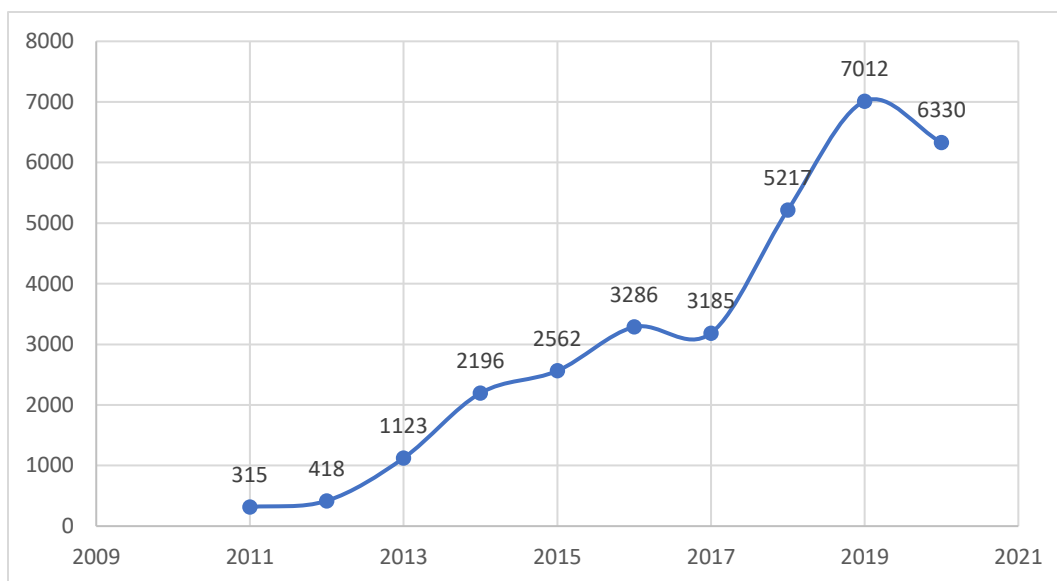
exploitation and against moral and material abandonment”. However, a child becomes victim of a crime in every five minutes (NCRB,2020). The total crime committed against children has been on a steady uptrend in the last decade as depicted in Figure 2.6. The report by Save the children, 2020 points out that over one-fifth of children in India are out of school, 12 per cent are engaged in Child Labour, and 16 per cent of under-aged girls are married. The ranking of India has slipped from 113 in the year 2019 to 115 out of 180 countries, in the year 2020, as per the ‘End of Childhood Index’ presented in the report. The index measures the well-being of children based on health, nutrition, and violence indices. The root cause of child labour is not only poverty but other transdisciplinary factors such as economic, social, demographic, and religious identity factors (Kim & Olsen,2023). Being employed in menial work, children are highly subjected to all forms of abuse including substance abuse and exploitation (Seth et al (2005). It is highly likely that such a setup drags them back to the vicious circle of vulnerability locking them in the trap of low self-esteem. The cycle continues when they start to do petty crimes to meet their addiction to illicit drugs thereby wasting their youth. It is likely that this behavior continues and they may commit heinous crimes in future. Such issues are impacting social, financial, and mental capacity of a large number of families in India (Murthy 2010).

**Figure 2.6:** Trend of Crime against Children (All India)



*Source:* NCRB (various years)

**Figure 2.7: Trend of Crime against Children (Odisha)**



*Source:* NCRB (various years)

Figure 2.7 showcases the trend of crime against children in the state of Odisha based on the National Crime Records Bureau reports. Observing the crime rate over a decade, we observe that the crime rate in the state has been on the rise. The registered crimes in the state have increased exponentially to 7012 in 2019 as compared to 3185 in 2017 in a span of two years. There is also a possibility that many cases may largely go unreported subject to the socio-economic circumstances in which the crime took place. Therefore, it becomes the responsibility of the government to prioritize on children rights and design interventions required to provide a safe environment for them. This requires higher public spending on building social infrastructure in the state that is accessible, approachable, and guided by law.

## 2.2.2 Expenditure Profile

In this section, we look at the expenditure profile of the state of Odisha and figure out the trends in social services required to meet these identified priorities.

### 2.2.2.1: Trends in Revenue and Capital Expenditure

Revenue and Capital expenditure together form the total expenditure of the state. Observing the expenditure profile of the state for the period 2011-2012 to 2023-2024BE, we found that the total expenditures have been growing in double digits since 2011-12. Higher government

expenditures state the government responses in achieving the fiscal policy goals of growth, stability, and equity objectives (GoO,2023c). Total expenditures of the state were approximately 16 % in 2011-12 and has increased to approx. 24% of the GSDP for the year 2023-24BE. (See table 2.3).

Out of the total expenditure for the state of Odisha, Revenue Expenditure i.e., expenditure incurred on salaries, wages, maintenance of present level of services as well as interest payments forms the largest part. Interesting to note is that Revenue Expenditure in the year 2011-12 comprised of 88% of total expenditures and 15% of GSDP, although this ratio has been declining. During the 14FC period (2015-20), there is observed a constant level of revenue expenditures at around 77 %. The ratio increased to 82% in 2019-20 to 84 % in 2020-2021 owing to the release in arrears pensions and salaries as per the FRBM Statement of Odisha, 2021-22. After 2020-21, this ratio is again declining. The government is committed to reduce this expenditure to around 75% for 2023-2024 BE. As a % of GSDP, Revenue expenditures form around 32% for 2023-2024 BE.

On the other hand, Capital expenditure has witnessed a higher growth. As a % of Total expenditures, the share of capital expenditure has gradually increased from 11% in the year 2011-12 to more than 22% in 2015-2019 period. We observe that since a larger part of the total expenditure is recurrent in nature and non-developmental, this also reduces the fiscal space for additional investment in the developmental expenditure that could have been undertaken. However, the Government of Odisha managed to incur expenditures on the development needs of the state. In the initial phase of 2020, the unprecedented crisis in the country completely halted economic activity and pivoted the resources towards the emergency requirements of the state and stabilising the economy. Hence, comparing the estimates of the Actuals of 2019-20 to 2021-22 RE, there is seen a consequent decline in the share of Capital Expenditure from 6% as a % of GSDP in 2018-19 to around 5% 2020-2021 and 8.4% in 2022-23 RE. The share of capital expenditure is promised to be around 24% of the total expenditures for the year 2023-2024 BE which is 10.53% of GSDP (see table 2.5).

#### 2.2.2.2: Trends in Public Expenditure on Economic and Social Services

Disaggregating the total expenditures further with economic and social services, as seen in table 2.5, we see that the expenditure on social services has been higher than expenditure on economic services. The graphic representation of trend of allocations on both the developmental

services is presented in figure 2.4 and their expenditure sub-categories are depicted in figure 2.5. The expenditure on economic services has increased rapidly from 5 % in 2011-12 to double-digits since 2015-16 (10.92%). The expenditure on economic services is expected to be around 15.82% for the year 2023-2024 BE. Also, the expenditure on social services sees a double-digit jump in the year 2018-19 (10.59%). The effect of the pandemic is observed in the form of higher percentage of social services as a % of GSDP in the year 2019-20 to 2023-2024 BE. This has been due to higher allocations to the additional livelihood & unemployment assistance programmes that have been implemented especially for the large rural population in the state. The government for the Budget estimates of 2023-2024 expects this ratio to be around 16%. Also, we note that the state of Odisha has been able to achieve debt sustainability by reducing interest payment with prepayment of loans. This has given room to meet the developmental needs by the way of capital expenditure.

Breaking up the total expenditures further into sub-categories, the education takes up the maximum allocations of the total developmental expenditures of the state. We note that expenditures on Medical and Public Health; Water Supply, Sanitation, Housing and Urban Development; Welfare of SC, ST and OBC & Social welfare and Nutrition take the top expenditure allocations after education. Expenditure on Medical, public health and family welfare was less than 1 % between 2011-12 to 2014-15. Following the 14th FC recommendation year, the expenditure percentage has been around 1-1.5% till 2019-20. Increase in allocations to more than 2 % of the GSDP from 2020-2021 to 2023-24 BE attributes to demand for emergency health care facilities to the population due to Covid-19 pandemic. The expenditure on this sector is budgeted to be around 3.25% for 2023-2024 BE. Additionally, the state has been spending more than 1% on social welfare and nutrition from 2011-12 to 2018-19. Given the situation in the pandemic and post pandemic concerns we see that this ratio has increased to more than 2% in the period 2019-20 to 2023-24BE.

**Table 2.3:** Trends in Expenditure as a % of GSDP

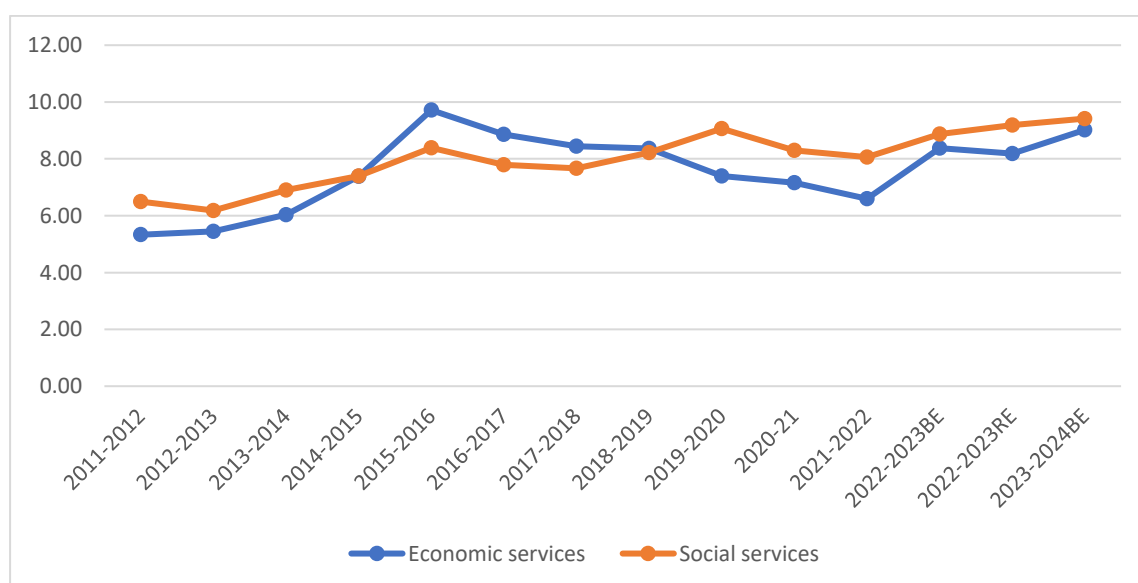
Budget Details\Years	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 BE	2022-23 RE	2023-24 BE
Revenue Expenditure	15.01	14.61	15.39	16.27	17.90	16.56	16.31	17.12	18.43	17.79	16.57	18.85	19.07	18.32
Capital expenditure	1.95	2.15	2.62	3.52	5.20	4.70	4.79	4.88	3.95	3.35	3.44	5.22	5.00	6.00
Total expenditure of which	16.95	16.76	18.00	19.80	23.10	21.26	21.11	22.00	22.38	21.14	20.00	24.07	24.07	24.33
Economic services	5.33	5.45	6.03	7.39	9.72	8.86	8.45	8.37	7.40	7.16	6.60	8.38	8.19	9.02
Social services	6.49	6.18	6.90	7.40	8.39	7.79	7.67	8.22	9.07	8.29	8.06	8.87	9.19	9.42
Education, Sports, Art & Culture	2.99	2.79	2.85	3.24	3.52	3.10	3.30	3.41	3.34	3.33	2.98	3.18	3.42	3.20
Medical and Public Health	0.50	0.59	0.60	0.93	1.07	1.12	1.04	1.14	1.15	1.47	1.58	1.52	1.72	1.85
Social Security and Nutrition	1.80	1.35	1.89	1.51	1.60	1.50	1.19	1.35	2.02	1.51	1.42	1.48	1.49	1.48
Water Supply Sanitation, Housing & Urban Development	0.48	0.57	0.80	0.87	1.24	1.25	1.33	1.55	1.94	1.41	1.55	2.09	1.97	2.24
WELFARE OF SC, ST AND OBC	0.55	0.63	0.59	0.59	0.74	0.62	0.62	0.63	0.49	0.44	0.44	0.50	0.49	0.50

*Source:* NIPFP data bank and Odisha Budget statement (various years)

The Scheduled Caste and Scheduled Tribes constitute 40% of the state's total population as per Census 2011. The state has been spending less than 1% for several years in the observed period. The expenditure ratio has been quite stable hovering around 0.6-0.7% over the years. However, we see this ratio to be around 0.6 % in the year 2019-20 to 2021-22 RE and the budget estimates of 2023-2024 project this ratio to be around 0.88%. Another important factor that warrants better standard of living is spending on water supply and sanitation. In the period of analysis, we notice that the expenditure on this vertical has gained popularity in terms of allocations quite lately. The ratio was below 1% of GSDP from 2011-12 to 2013-14 and has gradually increased to more than 1% of GSDP in the period 2015-2018. Interestingly, this subject receives second maximum allocations after education of more than 2% of GSDP since 2018(see figure 2.5) and is expected to be 3.93% for 2023-2024 BE.

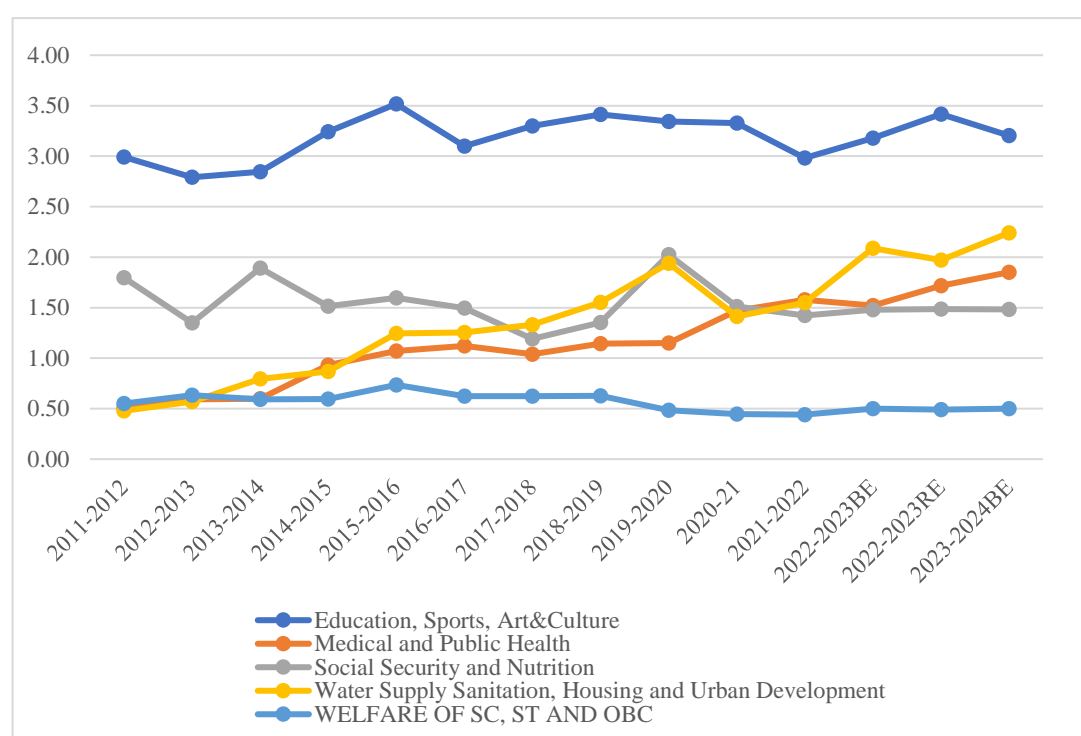
To conclude, the state government of Odisha has taken several fiscal measures over the years to improve the fiscal position of the state and has proved even successful. Now Odisha stands at the forefront as an exemplar of using effective public financial management practices and proved to be fiscally prudent state. Not only the prudence has been proved given the strong fiscal position and effective debt-positioning, it has also created room for more investments to be incurred on the development of the social sector. The revenue position of the state have paved way for increased expenditures on social sector specifically targeting the priorities of the state. The state has also built its resilience towards shocks and sustained its expenditure commitments. Hence, this has indeed given a chance to look on those parameters that need due attention and remobilise resources that have capacity to level up the economic growth.

**Figure 2.8:** Expenditure on various Services (as a % of GSDP)



**Source:** Odisha Finance Accounts (various years)

**Figure 2.9: Expenditure on various sectors**



*Source:* Odisha Finance Accounts (various years)

Predicting the situation after the Covid-19, UNESCO, 2020 pointed out that crisis is most likely to increase already existing gender gaps in education, sexual exploitation, early pregnancy and marriage. Therefore, this becomes all the more concerning for the country to find solutions that can be undertaken systematically to meet global commitments and deal with the crises. We cannot stress enough the importance of streamlining the needs and rights of children within the governance system by budgeting which then could align the objectives of the state and the Pareto-optimal society as well. We analyse this exercise in the next section.

## 2.3 Child Protection Budgeting and Operational Efficiency

Protecting children and their rights is critical as they are useful investments to maintain social stability and overall economic growth (Bequele, A. et al, 2011). According to the UNCRC, ‘Child Rights are minimum entitlements and freedoms that should be afforded to all persons below the age of 18 regardless of race, colour, gender, language, religion, opinions, origins, wealth, birth status or ability and therefore apply to all people everywhere’ UNICEF (1989).

### *2.3.1 Child Budgeting Frameworks : Global and Indian Perspectives*

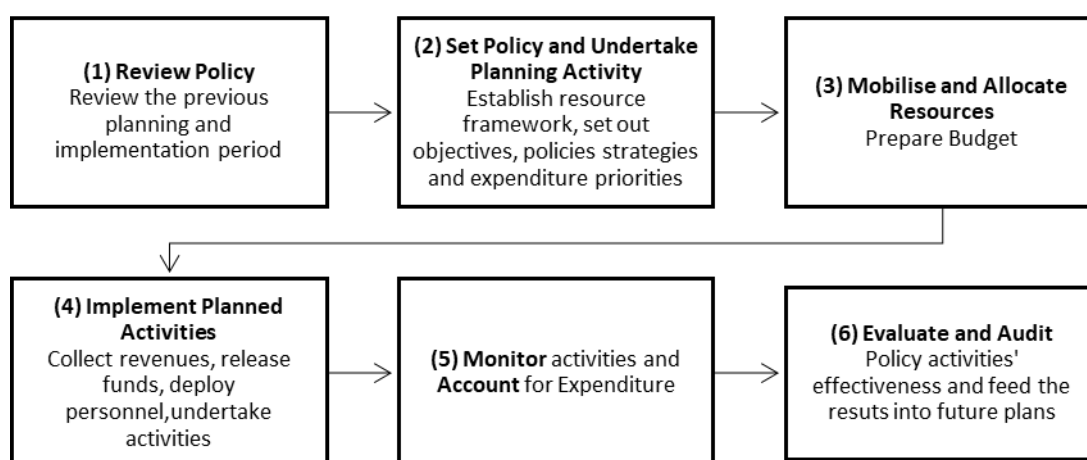
The budget of any country represents its true national priorities (UNICEF, 2016). Budgeting can play a critical role in resetting the priorities of the government amidst the pandemic and address crucial issues (Pessina, E.A., et al., 2020). Such interventions can be taken up essentially from the budget through fiscal innovations. Not only such mediations can then make the system transparent and efficient in allocating and implementation but also reveal resources that are underutilised and can be mobilised towards priorities that require due attention.

Given the scarce resources available, budgeting for children is a promising Public Financial Management (PFM) tool. Child-budgeting serves as a useful technique that provides the clear picture of allocations with respect to outcomes in the areas of nutrition, education, health, security and promoting well-being. Sneddon (2014) defines child budgeting as the tool to see how well the government has spent to help children. It combines the work of planning, allocating, and tracking expenditure of services designated for children and young people. It is about scrutinising the resources that the national and sub-national governments spend on the programmes, policies, and services for their benefit and how adequately their rights are addressed and the realising the gaps.

The child- budgeting exercise works by reviewing the national and state objectives and the list of expenditures linked to such commitments. This helps in identifying the allocated budget on planned activities which could further help in monitoring and evaluating goals too (Figure 2.6). We shall then discuss about the cross-country interventions by the various governments to incorporate children's priorities and then look into the child budget statement of Odisha to have a comparison perspective.

At present, many countries have started to publish gender and child budgets. But, a major chunk of these initiatives across countries are just confined to the national level. The actors, among the government, in such an exercise are the Ministry of Finance and the Ministry of Planning as main guardians. The external and lone actor has been UNICEF that continues to provide advocacy over the implementation and design of child-budgeting across the globe. Also, many countries have widespread stakeholder participation for such an exercise. Countries define such expenditures quite differently. However, the idea remains the same.

**Figure 2.10:** Linking Policy, Planning, and Budgeting Cycle



*Source:* The World Bank (1998)

Argentina was the first country to take a child- public expenditure management exercise (C-PEM) together with UNICEF for the year 1995-2003 period and the report was published in 2004 entitled “Public Expenditures on children in Argentina” (Cummins, M., (2016)). Consequently, many other countries have initiated and implemented this exercise across the globe. We discuss in detail the paper by Cummins (2016) that has given a cross-country framework of design of child-budgets. Countries like Argentina, Ecuador, Colombia, Peru, Egypt, India, Mexico, El Salvador, Uganda, Wales, Yemen, and Dominican Republic define the child-related objectives and have categorised the list of expenditures differently.

Wales, one of the high-income countries, is the only territory in the European Union to have carried out such an analysis. Only after Save the children foundation published reports in the year 2003 and 2006 addressing need for public financing for children in Wales, this was taken into consideration by the Children and Young People Committee of the National Assembly for Wales which then issued Children’s Budgeting in Wales in 2009. The methodology is built on Budget expenditure lines (BEL) that are used to estimate the financial provision of the particular group from the national budget. It started with budgeting of children at first but is now expanded over different age group of 0-17, 18-25, 26-64 and aged 65 and above. Herein, each age group is then based on the 3 different expenditures; direct, indirect and others using statistical data available.

Amongst the Latin-American countries, Argentina, signed a master plan with the UNICEF for the period 2002-2004 regarding the monitoring aspects of the government policies in consonance with the Convention on the Rights of the Child. The methodology is based on the looking at the budget through two approaches; one is based on the degree of specification of policies and programmes; the other is through the functions involved. The expenditure is classified into specific, indirect, expanded and expenditure on public goods. Specific expenditure implies programme allocations exclusively directed to children while indirect expenditure means allocations to family or other agents in the form of cash transfers to families, food programmes etc. Expanded expenditures are those expenditures that benefit a wider population group of which children are a sub-group such as assistance programmes, programmes for improvement in the standard of living of the people. Other expenditure includes the allocations for public goods such as defence, security, and government administration etc that benefit children. These three expenditure allocations are then measured using separate indices. The other 'functional criteria' identifies 11 types of expenditures that can be later specified under four categories for the analysis. These are direct assistance, living conditions, development and integration, sports and recreation, education, nutrition and food, protection of children and adolescents, health, medical insurance, science and technology and other urban services (Cummins, M. (2016)).

In Mexico, only in 2014 did the national congress approved 'child-spending markers' where in each ministry is required to report a child focussed expenditure among their programmes and schemes which will also be the part of the Annual budget. The budget lines are identified categorically such as, the child right for development, participation, protection, and survival which is further decomposed into thematic areas such as education, health, nutrition etc.

Ecuador, a country in South America, specified a child classifier as a budget line in 2014 although it has a long history of assessing the social sector spending since 1990s. El Salvador, a country in Central America, have also initiated studies in child budgeting since 2011 however, it is still to be implemented. Also, Peruvian government by public law in 2008 commenced the classification of the budgets according to the needs and rights of children. Then, in 2014, the classification was accepted as an official mechanism for monitoring the National Action Plan for Children and Adolescents, 2012-2021 through an illustrative methodology of dividing the expenditures into specific and non-specific child expenditures.

Other countries such as Indonesia, South Africa, Nepal, and the United States of America have also initiated many studies in child-budgeting analysis. Another vertical in this

is the concept of ‘Child-Participatory Budgeting’. In such a framework, the government involves discussions with the children or children’s groups and take views on the budgetary processes. This phenomenon of participatory budgeting was first introduced in Brazil as a mechanism used by the local government where citizens were invited to work together to identify budget priorities. Countries like Bangladesh, Croatia, Ghana, El Salvador, Indonesia, Ireland, Kenya, Philippines, and India (through NGOS or child groups) and many more have initiated a representative and participatory democracy too (Marshall, C. et al. (2016)).

In India, the earliest initiatives date back to the year 1974 when the government launched its first National Policy for Children (NPC). The policy intended to put in force the commitments of the government towards its children as per the Constitution. These initiatives were taken up essentially in the areas of child-care, protection, education etc. However, the policy imperatives kept on upgrading and subsequently were adopted in 1979, 1992, 2005 and then in 2016 (MWCD, 2016).

Recognising the need to address the rights of children, India signed the UN Convention on the Rights of the Child (CRC) in 1992 and affirmed its commitment to ensure development of the children as a priority. Simultaneously, the importance of budget monitoring for children was first taken up as a tool by an Indian Non-Profit organisation ‘HAQ: Centre for Child Rights’ in the year 2000. Then in 2003, the Ministry of Women and Child Development (MWCD) undertook a similar study based on the methodology developed by HAQ. Since then, the Ministry in its annual report started to publish a chapter on ‘child-budgeting’.

Only in 2008, a separate statement on the budget provisions for the welfare of children was published as statement no 22 of volume 1 of the Expenditure Budget of the Union Government. The methodology works by specifying the expenditures directly affecting children. The allocations by different ministries with respect to the welfare of children is mentioned in the statement no 12 of the Union Budget (2018-19). Additionally, the concept of child-budgeting is also the part of monitoring and evaluation framework of National Plan of Action for Children, 2016-2017 that is based on four objectives; Survival, health and nutrition, education and development, protection and participation of children below the age of 18 years (MWCD (2016)).

Many states in India have now taken up this initiative to disaggregate their state budgets to assess the allocation of total public resources directed to prioritising children health, education, social protection & early childhood development. HAQ continues to publish child-budgeting for the states as well. This has been an enterprising fiscal innovation by the Ministry

of Women and Child Development after the Gender budgeting initiatives. In this following section, we analyse that budget statement of Odisha which began publishing the Child-budget statement in FY20. This is now a routine publication along with the state budget.

### *2.3.2: Analysing Child-Budget Statements of Odisha*

Odisha has been making consistent efforts in using Public Financial Management (PFM) practices for advancing gender equality and development of children. In its Budget 2019-20, the state government of Odisha introduced their first Child-Budget (CB) statement. The statement covers the expenditure allocations that specifically benefit children in the age-group of 0-18 years. The government's objective in introducing the child budget statement is two-fold. First, assessment of public spending on children in line with the directions from UNCRC and NPAC shall help in achieving the SDG goals. Secondly, identifying gaps and reprioritising investments is crucial for children in the future ([GoO \(2023a\)](#)). Indeed, the CB statement is a crucial document that helps us in identification of interventions for the welfare of the children and reflects upon the challenges and gaps that could be worked upon in future.

#### *2.3.2.1: Odisha State Policy for children-Prarambh 2022*

Odisha State Policy for children-Prarambh launched in 2022 is a step further in realisation of importance of child rights and need of rightful investments in increasing the demographic dividend of the country. The policy is in line with the National Policy for Children, 2013 and focuses on the following key areas:

1. Survival: Health, Nutrition, Water, Sanitation and Hygiene
2. Education and Holistic Development
3. Child Protection: Child abuse, Exploitation, Neglect, Maltreatment, Violence, Child Labour, Child Marriage, Child Trafficking, Drugs, Online Abuse, etc
4. Identity, Family/ Alternative Care, Birth Registration, Quality of life
5. Special Measures for the Vulnerable
6. Dispensation of Justice and Legal Provisions for Children
7. Children's participation

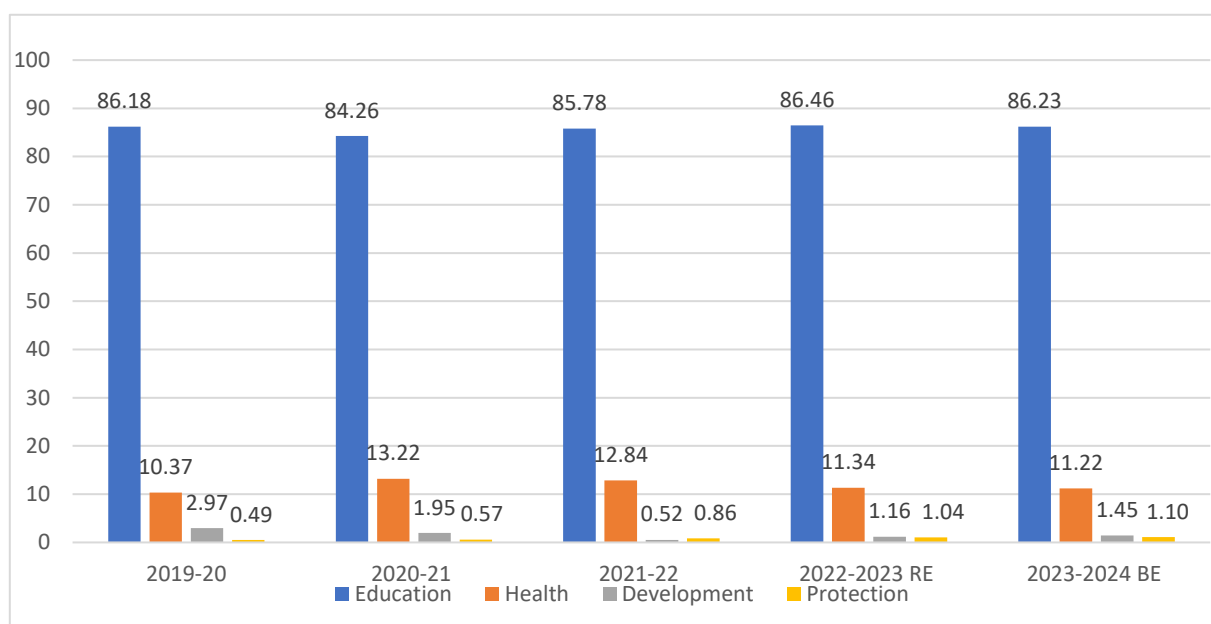
The CB statement revokes these key focus areas through program and interventions following the DHEP criteria. The expenditure allocations are broadly classified as Development, Health, Education and Protection (DHEP). Briefly, these are interventions that address the health and nutritional needs of the children, reduce the infant mortality rates and

other anthropometric indicators of child health. Sanitation also forms a critical part of well-being of children. The second crucial aspect relates to Education and Child development. Development essentially means holistic development contributing to physical, mental, and emotional well-being of the children and not overlap with other thematic classifications. Access to education from primary to senior-secondary levels is the foremost right of the child and a crucial intervention. Another important key focus area that has been given due attention in the latest CB statement (2023-24) is the need for protection for children. This includes the interventions that help create a safe and secure environment for the vulnerable children and protect them against violence, early marriage, forced labour, abuse and exploitation. Other interventions cater to gender-discrimination, homelessness, special needs. This area also includes interventions related to justice delivery and other participatory programs such as Bala-Sabhas and Kishori Shakti Yojana.

#### 2.3.2.2: Child Budgeting Classification

According to the Child budget statement (2023-24), 249 schemes and programs listed as child-centric schemes have been executed from the 13 departments of Government of Odisha. Classifying these schemes according to the DHEP criteria, we observe that maximum number of schemes lie in the education sector (170) followed by schemes for development (25), health (33) and Protection (21) of children. A pictorial description of distribution of expenditure as a % of total budget allocation for children across these verticals is presented in figure 2.7.

**Figure 2.11: % wise distribution over schemes in the various budgets**



**Source:** Child Budget Statement of Odisha 2022-23, Government of Odisha, India

The above figure also deliberates the state government's top priorities stating welfare of the children. The public spending on children has been maximum in Education sector since 2019-20(Inception year of child budget statement). With the pandemic, the expenditure on survival and health have also gained impetus of 3% vis-à-vis the previous year allocations. With the onset of Odisha State policy for children 2022, there is an affirmative attempt to increase allocation for social protection for children which was less than 0.5% of the total allocations made for children in the year 2019-20. The percentage allocations as per the latest statement for children (2023) has allocations of around 1.1%. In this analysis, we examine the CB statements since its inception year (2019-20) and reflect the trend of spending allocations for children and implications of the pandemic and gaps in more detail. Table 2.6 gives us the expenditure allocations for children in absolute terms as well as a % of GSDP for the period 2017-18 to 2023-24 BE. These allocations are direct and exclusively spent on children.

Particularly, the public spending on children in terms of allocations have risen from Rs. 16,402 crores in the year 2017-18 to Rs 21,943 crores in 2021-2022 with an average increase of Rs. 2,000 crores approximately. There is seen an expansive increase in allocations observed in the year 2022-2023 Revised estimates and relatively higher allocations of Rs. 30,000 crores approximately in 2023-24 budget estimates. With the exception to the pandemic year of 2020-2021, the state's government GSDP has been growing at a faster rate. As a result, spending on children as a percentage of GSDP is now projected to be around 6 % for the year 2023-2024

Budget Estimates. This was approximately 4-5 % approximately for the period (2017-2022). Since economic activity was almost shut in the beginning of the year 2020 due to Covid-19 that hit the cycle of activities, followed by school shutdowns and delayed response to the nutritional interventions which were previously allocated per school basis, we still appreciate that the government has been able to stabilise the expenditure allocations for children. It is observed that even though the proportionate rise in the CB allocations have not been huge, but given the situation, the consistency of maintaining the scheme allocations is commendable considering the pandemic and related challenges. This is evident from the paper by (Avula, R et al, 2020) wherein 9 districts of Odisha were studied through telephonic interviews with frontline workers; 284 ASHA (Accredited Social Health Activist) and 415 Anganwadi workers (AWW) reported no disruption in service delivery of dry rations to children in the lockdown period, antenatal care and immunisation and counselling were even organised in a safe manner.

**Table 2.4:** % of Child -responsive budget of Total Budget

	2017-18 (Actuals)	2018-19 (Actuals)	2019-20 (Actuals)	2020-21 (Actuals)	2021-22 (Actuals)	2022-23 RE	2023-24 BE
<b>Total Child related Budget (Rs. In Crores)</b>	16402.79	18974.21	20111.63	20226.16	21943.7425	27665.29	29599.97
<b>Total Budget of Odisha # (Rs. In Crores)</b>	97511.48	113948.49	125167.63	124109.41	153796.96	200000	230000
<b>% of Child related Expenditures of Total Budget</b>	16.82	16.65	16.07	16.30	14.27	13.83	12.87
<b>GSDP (Rs. In Crores)</b>	361116.68	386732.86	397786.43	378075.25	421719.14	454681.96	490820.00
<b>% of Child related Expenditures of GSDP</b>	4.54	4.91	5.06	5.35	5.20	6.08	6.03
<i>Source: Budget Documents of Odisha</i>							
<i>Note: GSDP figures taken from FRBM statement (2023-24) and advance estimates taken from fiscal strategy statement (2023-24).</i>							

## 2.4 Sector-specific Trends in Public Expenditure on Children in Odisha, 2017-18 to 2023-24

The CB statement is a continuous exercise of reviewing the demand for grants for the 44 departments of the state government and identifying the child-centric programs. In the latest release of CB statement (2023), 13 departments were identified contributing allocations that benefit children listed in Table 2.7. In the inception year of CB i.e., 2019-2020, ten departments were identified by the state government of Odisha that contributed to child welfare. In the Budget of 2020-2021 & 2021-2022 there were fourteen departments that had exclusive allocations for children. The new added departments were Department of Law, Works, Disaster Management and Rural Development. Considering the situation in the wake of pandemic, the state declared the pandemic as a disaster under the Disaster Management Act, 2005 (GoO (2021b)). The clear bifurcation of expenditures as administrative, programme and EOM (Establishment Operation and Management) in the CB statement provides a clear designation

of allocations and their purpose. The allocations made under the Disaster Management Department are essentially expenditures to be utilised on renovations and repair of the school buildings in the state and is categorised as state disaster response fund for the year 2023-24. Previously, in order to protect the livelihoods of the displaced, migrant workers, an allocation of Rs.1484 crores were allocated under the Disaster Response funds in the supplementary budget in November, 2020. This came along with other special livelihoods intervention schemes for the rural livelihoods by generating employment opportunities in agriculture, fishing, forestry, handlooms etc (GoO (2021b)).

The Sectoral child-specific Expenditures over their total budget (in %) is presented in Table 2.7 above. Following this table, the top-5 departments that have maximum allocations for children are School and Mass Education Department, Scheduled Tribe & Scheduled Caste Development Department, Department of Women and Child Development, Health and Family Welfare and Social Security & Empowerment of persons with Disability. For the year 2023-24 BE, the expenditure allocations from the School and Mass Education Department have program expenditures (both from central sector and centrally sponsored schemes) is Rs. 9,64,580 lakhs while Rs. 12,83,858 account for EOM/Administrative expenditures. Similarly, Scheduled Tribe and Scheduled caste Development departmental allocation has reduced in 2021-22 to 73% from 82% in 2020-2021 which was largely due to the socio-economic challenge for the government was to save lives & ensure livelihoods of the people in the pandemic year. Hence, through social protection measures, we see an increased contribution in the total allocations to the department of social security and empowerment of persons with Disability in the 2020-2021. Other Departments namely Rural Development, Works, Law, and Disaster Management have allotments of less than 0.5 % of their budget for the year since 2017-18 to 2023-24BE. The Home Department allocations in the Budget 2023-24 is 0.6 % which higher as compared to the previous budget . These are on account of the formation of fast- track special courts (FTSC) under the POCSO Act for an effective judicial system in all the districts of Odisha. Out of total budget of the Sports and Youth Services Department for the year 2023-24, 2.8% allocations are designated to build hostels/Sports schools in various districts as part of the administrative expenditure. Women and Child Development have around 91% of allocations pertaining to the welfare of children. The major programs are POSHAN 2.0, SOPAN (Strategy for Odisha's Pathway to Accelerated Nutrition). Health and Family Welfare department allocations amount to 3.3% exclusively for the programs for the children such as Biju Swasthya Kalyana Yojana (NIDAN) along with Sishu Abong Matru Mrutyuhar Purna Nirakaran Abhijan ( SAMPURNA) as the major programs.

**Table 2.5:** Sectoral child-specific Expenditures over their total budget (as a %)

S. No.	Departments	2017-18	2018-19	2019-20	2020-2021	2021-22	2022-23 RE	2023-24 BE
1	School and Mass Education	100.3	100.3	100.4	100.6	100.1	99.8	99.8
2	Scheduled Tribe & Scheduled Caste Development	73.2	69.1	76.0	82.0	73.7	72.7	66.0
3	Women & Child Development	94.3	74.9	76.3	84.7	78.3	90.3	91.8
4	Health and Family Welfare	1.6	2.9	2.9	1.5	2.8	2.0	2.5
5	Social Security & Empowerment of persons with Disability	1.7	2.0	1.3	2.1	1.9	2.5	3.3
6	Higher Education	1.1	1.3	1.2	0.9	1.0	1.2	1.4
7	Home	0.0	0.0	0.0	0.1	0.3	0.9	0.6
8	Disaster Management	0.0	0.0	0.0	0.2	1.0	0.3	0.1
9	Rural Development	0.0	0.0	0.2	0.1	0.0	0.0	0.0
10	Law	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Works	0.0	0.1	0.1	0.1	0.1	0.1	0.1
12	Labour & Employees State Insurance	0.7	1.3	2.4	2.2	1.0	1.3	2.1
13	Sports & Youth Services	3.4	0.0	0.0	0.0	1.7	1.5	2.8
<b>Source: Author's calculations</b>								

Having looked at the expenditure allocations for children in the CB statement of various years, it is evident that state is investing the maximum percentage of its expenditure on education. It is indeed a critical intervention required not only to improve the learning outcomes, enrolment ratio but also a crucial investment to build a bright future not only for the children but for the state as well. The nutritional health provided through centrally sponsored schemes POSHAN 2.0 and other select state interventions are aimed to ensure better health outcomes for children. The Anganwadi centre are the prime centres for delivering not only education but also run the Mid-day Meal Programme.

However, it has been observed the expenditure allocations in the previous budgets have been extremely low for the vertical of social protection of the vulnerable children. Expenditure allocations in the previous budget statement were 0.57% in 2020-2021 which has increased to 0.86% in 2021-2022. CB Statement of 2023-24 for the first time has increased allocations for the social protection vertical to around 1.1% of the total budget allocations. However, this sector still requires large capital expenditures to comply with the infrastructure requirements of the state. The schemes identified under child protection are given in Table 2.5. A time series data of child protection schemes during the period 2017-18 to 2022-23 is given in the table 2.5.

**Table 2.6: Child protection Schemes In Odisha: Time Series 2017-18 to 2022-23 (Rs. in Lakhs)**

Scheme Name	Exp Type	2017-18 (Actual)	2018-19 (Actual )	2019-20 (Actual )	2020-21 (Actual)	2021- 22 (RE)	2022- 23 (BE)*
3296 - Cyber Crime Prevention against Women and Children	PE - CS	0.00	58.14	171.13	9.98	142.60	0.02
3406 - Special Court under POCSO Act (Fast Track Special Courts (FTSCs)	AE - EOM	NA	0.00	0.00	422.28	3750.78	3952.08
1975 - Implementation of Child Labour (Prohibition and Regulation) Act,1986	PE - SSS	1.00	150.00	339.99	284.99	273.30	273.30
0422 - Establishment of Sports School / Hostel - 18040 - Toiletry Expenses for Girls inmates of Sports Hostel	AE - EOM	8.41	5.14	6.30	9.72	12.71	16.50
0018 - Adoption of Orphan and destitute children	PE - SSS	NA	NA	0.00	0.00	0.01	0.01
0107 - Care and protection of Street children	PE - SSS	NA	NA	0.00	0.00	0.01	0.01
0859 - Maintenance of Orphan and Destitute Children	PE - SSS	NA	NA	0.00	0.00	0.01	0.01
1639 - Rehabilitation of Child in need of care and protection of Juveniles in conflict with Law.	AE - EOM	1.50	151.57	150.04	136.81	219.95	218.28
2293 - Integrated Child Protection Schemes	PE - CSS	30.85	7245.48	6043.41	5633.85	0.00	0.00
2355 - State Council for Child Welfare	PE - SSS	20.70	20.70	35.01	35.00	35.00	35.00
2479 - State Commission for Protection of Child Rights	PE - SSS	86.29	18.59	91.23	91.23	91.23	91.23
2849 - Child Line	PE - SSS	NA	NA	0.00	0.00	0.01	0.00
2934 - National Mission for Protection and Empowerment of Women	PE - CSS	1273.93	NA	0.00	0.00	0.00	0.00
3192 - Biju Sishu Surakshya Yojana	PE - SSS	275.00	165.00	165.00	600.00	300.00	300.00
3244 - Juvenile Justice Funds	PE - SSS	3.00	1.00	1.00	500.00	300.00	500.00
3512 – VATSALYA	PE - SSS	NA	NA	0.00	0.00	200.00	300.00
3519 - Mission VATSALYA	PE - CSS	NA	NA	0.00	0.00	7685.00	8500.00
1548 - Voluntary Organisation for maintenance of physically handicapped and mentally retarded children - 41078 - Grants-in-aid	AE - EOM	22.14	2952.63	2831.07	3577.76	3843.00	4185.00
1548 - Voluntary Organisation for maintenance of physically handicapped and mentally retarded children - 78448 - School Uniforms	PE - SSS	NA	76.9	47.30	56.86	80.00	80.00
0922 - Miscellaneous - 41125 - Relief for old and infirm and destitute children	DRF - SDRF	NA	0.00	0.00	0.00	0.02	0.02
<b>Note: * Provision in Interim Budget</b>							

Source: Department of Finance (2022), Government of Odisha

Taking this forward, our next chapter shall take ‘Protection’ vertical for children and analyse the budget credibility.

## 2.5 Conclusion

Odisha is a fiscally prudent State with fiscal deficit-GDP ratio adhering to 3 per cent. The overall fiscal space available for the State to conduct child budgeting needs to be

understood from the macro-fiscal parameters on revenue and expenditure side. The analysis revealed that State has identified fiscal space to carry out child budgeting since 2019-20 as a long term Public Financial Management (PFM) tool. The child budget statements released by the Government of Odisha since 2019 Budget year revealed that state spends on Education (85%) followed by Health (10%) and Development (3%) and child protection (1 %). The fiscal marksmanship which explains the deviation between the budget estimates and revised estimates is provided in chapter 3, which throws light into the budget credibility related to child protection schemes in Odisha. The elaborate evaluation of specific child protection schemes is included in chapter 4, within the OECD DAC framework of relevance, effectiveness, efficiency, coherence and sustainability of each of the child protection schemes in Odisha.

### Chapter 3

## **Budget Credibility of Child Protection Spending in Odisha: Analyzing Fiscal Marksmanship and PEFA**

Budget credibility is the analysis of the deviation between what is budgeted and what is actual spending. This is analyzed through fiscal marksmanship and Public Expenditure and Financial Accountability (PEFA) scores. If there is no deviation between what is budgeted and what is actual, fiscal marksmanship is perfect. If there is deviation between BE and RE, and RE and Actuals, we need to analyze whether these deviations are random or due to bias in the policy making. Against the backdrop of fiscal rules – legally mandated fiscal responsibility and budget management (FRBM) Act – this chapter explores the budget forecast errors of child protection related public spending in Odisha.

The FRBM stipulates that fiscal deficit to GDP ratio should be maintained at 3 per cent, and revenue deficit should be zero. In the post-covid 19 fiscal strategy, the State governments can maintain a fiscal deficit to GSDP ratio at 3.5 per cent with extra borrowing powers of the State of 0.5 per cent is tied to power reforms. As seen in chapter 2, Odisha has been a fiscally prudent State with fiscal deficit to GSDP at 3 per cent. . In this chapter, we analyze the bias, randomness and systematic variations in budgetary forecast or the forecast errors related to child protection spending.

Budget arithmetic is announced and published in three stages – the announcement of Budget Estimate, (BE); after review and revision, government announces the Revised Estimate (RE) the next year and finally publishes the Actuals (actual spending) with a lag of one year or two. We analyze whether there is a sync between BE and RE, and between BE and Actuals or a significant deviation between these three, relate to child protection related spending. Government use all available information to form rational expectations about budget arithmetic. Fiscal marksmanship, the accuracy of budgetary forecasting, can be one important piece of information the rational agents must consider in forming expectations. The significant variations between actual revenue and expenditure from the forecasted budgetary magnitudes could be an indicative of non-optimization or non-attainment of set objectives of fiscal policy. In this context, the role of budget estimates needs to be emphasized as fiscal signals. This point has gained much momentum especially when expectations are based, not on what has happened in the past, but on the data relating to future.

### **3.1 Fiscal Marksmanship: A Survey**

The survey on fiscal marksmanship provided in this section is largely drawn from the previous studies on budget credibility by NIPFP. The political economy of budget deficits and other macro-fiscal variables started gaining attention in the 1990s (Alesina and Perotti 1995; Blanchard 1990). In the recent empirical literature, the fiscal forecast errors are analyzed against the backdrop of fiscal rules. The political economy of fiscal forecasts at the subnational level depends on the tax autonomy and the nature of the intergovernmental fiscal transfer mechanism. The tax autonomy is heterogeneous across states. The intergovernmental fiscal transfers may be progressive if the transfer is designed to offset the interstate fiscal disabilities. In India, the Finance Bill 2018 has incorporated a few clauses (clauses 207–10) to amend the FRBM Act of 2003, with special emphasis on the elimination of references to “revenue balance” (i.e., revenue receipts = revenue expenditure) and using fiscal deficit as an operational parameter (Chakraborty and Chakraborty 2018). Against these policy changes, it is pertinent to analyze the impact of fiscal rules on fiscal marksmanship of macro-fiscal variables in India. Buitert and Patel (2011) have analyzed fiscal rules in India, however the effect of fiscal rules on fiscal marksmanship in the context of India has not been analyzed. As mentioned above, Nitin and Roy (2014) have analyzed the normative fiscal assessments of India’s Finance Commission, and realization of fiscal policy with regard to the central government’s finances over the period 1990–2012.

The recent empirical literature on fiscal marksmanship is highly confined to the Indian national government’s forecast errors (Chakraborty and Sinha 2018; Nitin and Roy 2014). There has been virtually no effort to undertake a fiscal marksmanship exercise at the state level. In this paper, we attempt to do a fiscal marksmanship exercise at the state level for the period 2010–16, analyzing the magnitude of the states’ errors and subsequently examining the nature of the errors. This is done in two ways: first we check whether the errors are overestimates or underestimates, and then we check the extent of systematic and random components in these fiscal forecast errors. Chakraborty, Chakraborty and Shreshta (2018) analysed the fiscal marksmanship for all States in India including Odisha.

### **3.2 Interpreting Data: Fiscal Marksmanship Ratios of Sectoral Child-centric spending**

Before getting into technical estimation, in this section we explore simple fiscal marksmanship ratios. Odisha’s efforts to use Child Budget as a tool of budget transparency and accountability are laudable. However, higher budgetary allocation per se does not guarantee

higher spending. Herein, it is significant to know whether the budget is being fully spent or is it a case of under-utilisation. Fiscal marksmanship Analysis and PEFA (Public Expenditure and Financial Accountability) are commonly used PFM tools that can contribute in achieving aggregate fiscal discipline, strategic allocation of resources and efficient service delivery (PEFA, 2018). Fiscal Marksmanship refers to the deviation between the budget estimates and the Actuals which are known as forecast errors. We must know that Budget credibility is an important element in Public Financial Management (PFM) (Chakraborty L., et al, 2020).

Following the paper by Chakraborty L., et al (2020), a credible budget forecast is the one when the budgeted variables do not deviate considerably from their actual values and the one that can maintain a desired level of fiscal deficit. An accurate budget forecast helps in better fiscal management and infers accurate forecasts of revenue and expenditures. We use the fiscal marksmanship methodology to analyse the fiscal forecast errors. This analysis helps to showcase the deviation between what is budgeted and what is the actual spent across sectors. A ratio greater than (values of ratios of budgeted/ Revised by Actuals) 1, on an average, implies over-estimation of the macro-fiscal variables. A ratio less than 1 is under-estimation of the same. We calculate the fiscal marksmanship ratio using the Actuals, Revised Estimates & Budget Estimates of the year 2021-22<sup>11</sup>. Table 3.1 presents the BE/Actuals ratio and RE/Actual ratio to assess the deviation across the departments on their total budget for child-related expenditures and the total budget of the department incurring expenditures on children.

**Table 3.1:** Fiscal Marksmanship Ratios of Sectoral Child-centric expenditures, 2021-22 and 2022-23

S. No.	Departments	2021-22		2022-23
		RE/ACTUAL	BE/ACTUAL	BE/RE
1	Home			
	Child-centric Expenditures	5.6	2.8	0.80
	Total Budget	1.2	1.1	1.00
2	School and Mass Education			
	Child-centric Expenditures	1.2	1.1	0.98
	Total Budget	1.2	1.1	0.98
3	Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare			
	Child-centric Expenditures	0.9	1.1	1.01
	Total Budget	0.9	1.2	1.03

<sup>11</sup> We use the latest year 2021-22 because all the 3 set of numbers, Budget estimates, revised estimates and the Actuals are available for this year.

<b>4</b>	Health and Family Welfare	0.4	0.3	
	Child-centric Expenditures	1.1	0.9	0.46
	Total Budget			0.95
<b>5</b>	Labour & Employees State Insurance	1.9	1.9	
	Child-centric Expenditures	1.4	1.4	1.00
	Total Budget			0.94
<b>6</b>	Sports & Youth Services			
	Child-centric Expenditures	0.0	0.0	0.01
	Total Budget	0.7	0.7	0.64
<b>7</b>	Women & Child Development			
	Child-centric Expenditures	1.2	1.1	1.08
	Total Budget	1.1	1.1	1.01
<b>8</b>	Higher Education			
	Child-centric Expenditures	1.4	1.4	0.95
	Total Budget	1.0	1.1	0.95
<b>9</b>	Social Security & Empowerment of persons with Disability	1.1	0.8	
	Child-centric Expenditures	1.0	0.8	0.78
	Total Budget			1.00
<b>10</b>	Works			
	Child-centric Expenditures	1.0	1.0	1.00
	Total Budget	1.0	1.1	1.04
<b>11</b>	Rural Development			
	Child-centric Expenditures	NA	NA	1.00
	Total Budget	1.1	1.4	0.97
<b>12</b>	Law			
	Child-centric Expenditures	1.0	1.0	1.00
	Total Budget	1.3	1.2	0.87
<b>13</b>	Disaster Management			
	Child-centric Expenditures	1.7	0.0	0.00
	Total Budget	1.4	0.7	0.99

**Source:** (Basic data) Odisha State Budgets; Authors' calculations

We found allocations from 12 departments, as listed in the CB statement 2023-24 credible for the analysis. We observe that the BE/Actuals ratio for child-centric expenditure

allocations from Law and Works department have a score of one indicating perfect marksmanship. This implies that actual spending was equal to what was budgeted in the budget estimates. Also, it should be noted that the total budgets of all the 12 departments indicate over-estimation of the variables which means that the budgeted allocations are more than what is actually spent. Child-centric allocations from the Home Department, Labour, and Employees State Insurance, Higher Education, School and Mass Education Department, Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare, Women & Child Development report, on an average, an over-estimation of the Budget estimates than the actuals. Health and Family welfare department, Department of Social Security & Empowerment of persons with Disability report score below 1 indicating under-estimation of the estimates. Further, Department of Disaster Management and Sports and Youth Services report score of Zero indicating under-estimation of estimates.

Further, when we compare the RE/Actuals ratio, there is an overestimation of estimates for departments i.e.; Home, Labour, and Employees State Insurance, Disaster Management, Higher Education School and Mass Education Department, Department of Women & Child Development and Department of Social Security & Empowerment of persons with Disability. This indicates under-utilisation of resources designated for the purpose. On the other side, Department of Health and Family Welfare indicate a ratio of 0.4, Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare and Sports and Youth services show under-estimation of the estimates.

A high variation in the Budget/Revised to Actual estimates is observed for the Home and Disaster Management Department. These large variations are indicative of poor fiscal marksmanship. However, there could be more reasons attached to such large deviations. First, it could be that state government expectation of a high revenue target may have set higher expenditure allocations, given that it could be covered through revenues and ensure fiscal discipline. Further, there could be unforeseen events like natural disaster or change in policy frameworks that may contribute to large deviations (Jena (2006)). Since the covid-19 hit the country in 2020 leaving long run implication for growth, the year 2021-22 has been the year of economic recovery. Even more, variety of events such as flood (cyclone Yaas in May, Gulab in September and JAWAAD in December of 2021), unseasonal cyclonic rain affected the agricultural sector (GoO (2021b)). The state government in the recovery mode took expenditure rationalisation measures due to low revenue collection and took reformative measures to tackle unemployment, livelihood, and health care challenges (GoO (2021c)). In order to protect the livelihoods of the displaced, migrant workers, an allocation of Rs.1484 crores were allocated under the Disaster Response funds in the supplementary budget in November, 2020. These

shocks pose a threat to the state finances and in turn reflect poor fiscal marksmanship. Hence, this invokes the idea of strategic planning and accurately forecasting the estimates to recover from these shocks smoothly. Otherwise, such shocks to the finances of the state ruin the budget credibility which is an important element for prudent fiscal management.

### 3.3 Public Expenditure and Financial Accountability (PEFA) Score of Child-related Spending in Odisha

According to the Public Expenditure and Financial Accountability (PEFA) framework, which also serves as a key indicator to measure Budget Credibility, a score of 'A' is given if the Actuals expenditures outturn lies between 95% and 105% of the Budgeted expenditure. A score of 'B' is allotted when the actual expenditure outturn lies between 90-110% of the approved budgeted expenditures. A score of 'C' is given if it is within 85-115% while score of 'D' is given if performance is less than required for a C score (PEFA (2018)). In other words, Budget credibility is tested based on the score A to D, wherein 5% variation is marked as score A while a 10% variation is allotted score 'B'. Similarly, 15% variation is allotted a score of 'C' and anything more than that is given a score of 'D'. Table 3.2 presents the PEFA score for the department wise child-centric allocations incurred in the child budget of the state. The score is calculated by taking out the difference of the Actuals from the budget estimates of child budget statement for the year 2021-22.

**Table 3.2:** PEFA Score for child-centric expenditures for the year 2021-22

S. No.	Department	%age Deviation of Actual and BE	PEFA Score
<b>1</b>	<b>Home</b>		
	Child-centric Expenditures	64.0	D
	Total Budget	11.3	C
<b>2</b>	<b>School and Mass Education</b>		
	Child-centric Expenditures	10.0	C
	Total Budget	10.0	C
<b>3</b>	<b>Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare</b>		
	Child-centric Expenditures	7.9	B
	Total Budget	14.8	C
<b>4</b>	<b>Health and Family Welfare</b>		
	Child-centric Expenditures	249.9	D
	Total Budget	13.7	C

<b>5</b>	<b>Labour &amp; Employees State Insurance</b>		
	Child-centric Expenditures	48.3	D
	Total Budget	28.8	D
<b>6</b>	<b>Sports &amp; Youth Services</b>		
	Child-centric Expenditures	9941.7	D
	Total Budget	45.1	D
<b>7</b>	<b>Women &amp; Child Development</b>		
	Child-centric Expenditures	13.0	C
	Total Budget	9.7	B
<b>8</b>	<b>Higher Education</b>		
	Child-centric Expenditures	28.5	D
	Total Budget	9.2	B
<b>9</b>	<b>Social Security &amp; Empowerment of persons with Disability</b>		
	Child-centric Expenditures	28.9	D
	Total Budget	17.8	D
<b>10</b>	<b>Works</b>		
	Child-centric Expenditures	0.6	A
	Total Budget	8.1	B
<b>11</b>	<b>Rural Development</b>		
	Child-centric Expenditures	100.0	D
	Total Budget	30.4	D
<b>12</b>	<b>Law</b>		
	Child-centric Expenditures	0.0	A
	Total Budget	15.1	D
<b>13</b>	<b>Disaster Management</b>		
	Child-centric Expenditures	11933875.0	D
	Total Budget	48.6	D

**Source:** (Basic data) Odisha State Budgets; Authors' calculations

The results reveal that, at an aggregate level, only child-centric allocations from the Works Department have a score of 'A'. This means that the percentage deviation of actual spending of the department from the approved budget is almost equal. The total budget of the Works department shows a deviation of 8.1% from the budget estimates scoring a 'B.' Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes

Welfare department's actual expenditure outturn score a 'B' with a deviation of 7.9%. The percentage deviation of the total budget of the department scores a 'C'. The percentage deviation between budgeted and the actual estimates is more than 10% for School and Mass Education Department and Department of Women and Child development scoring a 'C', as per PEFA framework. Further, Home, Health and Family Welfare, Sports and Youth Services, Rural Development and Disaster Management Department score a 'D' pertaining to large percentage deviation of the actual Expenditures from the Budget estimates. The large deviations in the disaster management account for the fund transfer for the unforeseen events as also seen in the fiscal marksmanship analysis. Labour & Employees State Insurance department, Higher Education Department, Social Security and Empowerment of Persons with Disability department are also given a score 'D'. The scores are also calculated for the total budget of these departments for the year 2021-22.

Hence, we observe that the year 2021-22 is seen as the period of economic recovery while dealing with the natural disasters at the same time, Odisha's state finances have also faced challenges in terms of rationalisation of expenditures owing to low revenue collections. Owing to these events, the budget credibility of these departments undertaking child-centric allocations has been affected badly. However, an optimistic budgetary forecast keeping in mind the contingencies should be the key to regain budget credibility. This can be ascertained by using the PEFA methodology for more than one year to understand improvements in budget forecasting. After discussing public expenditure review, the study evaluates the child protection schemes in the state of Odisha in the next chapter.

### **3.4 Fiscal Marksmanship of Child Protection Schemes: The Selection Process**

We selected six child protection schemes to analyse the fiscal marksmanship in the state of Odisha. Out of these, four are Centrally sponsored Schemes: Integrated Child Protection Services (Now Mission Vatsalaya); Implementation of the Labour Act (Prohibition and Regulation) Act, 1986; Special Court under POCSO Act (Fast Track Special Courts (FTSCs) and Juvenile Justice Funds. Two schemes are state sponsored, namely, Scheme Vatsalya and Biju Shishu Surakshya Yojana (Table 3.3).

**Table 3.3:** Child Protection Schemes selected for fiscal marksmanship analysis in Odisha

S.No	Type of scheme	Scheme	Abbreviation
1	Centrally sponsored	Integrated Child Protection Services (Now Mission Vatsalaya)	ICPS/MV
2	Centrally sponsored	Implementation of the Labour Act (Prohibition and Regulation) Act, 1986	CLA
3	Centrally sponsored	Special Court under POCSO Act (Fast Track Special Courts (FTSCs))	POCSO
4	Centrally sponsored	Juvenile Justice Funds	JJF
5	State sponsored	Scheme Vatsalya	SV
6	State sponsored	Biju Shishu Surakshya Yojana	BSSY

The data on budget estimates, revised estimates and actuals starting from year 2017 till latest available year (2022) of all six schemes is extracted from Finance Accounts of the state of Odisha. Table 3.2 gives the data for four years starting from the year 2017 till the last year for which the data of actual expenditure was available (2020).

Additionally, Table 2 provides ratios for BE/Actuals and RE/Actuals. These ratios would reveal if the components have been overestimated or underestimated. If the ratio is more than 1, overestimation occurred during that time period, or actual expenditures were less than the budgeted amount. Alternatively, if the ratio is less than 1, it suggests that the variables in that time period were underestimated, or that actual expenditure exceeded the budgeted amount. As is evident from the table 3.4, following the COVID-19 pandemic, virtually all of the schemes exhibit overestimation.

In nearly all of the schemes, the actual expenditures were less than the budgeted amount. For instance, in 2020, just 12% of the budgeted amount was actually spent on POCSO scheme. This is revealing in light of the fact that there are empirical evidence that children were among the ones who suffered the most due to pandemic. The concern of victimization of children led to release of a joint statement by prominent worldwide organizations including the World Health Organization, UN Women, and UNICEF, urging for efforts to safeguard children from abuse. The statement stated that a third of the world's population is under lockdown due to COVID-19, and more than 1.5 billion children have been affected by school closures. The movement limitations, loss of money, isolation, congestion, and high levels of stress and anxiety increase the probability that children may encounter and witness physical, psychological, and sexual abuse at home, especially among children who already live in violent or dysfunctional families. And although online groups have become essential to many children's learning, support, and play, their exposure to cyberbullying, unsafe online conduct, and sexual exploitation has increased. This finding was also corroborated by Bucerius et al. (2021).

According to their statistics, demand for domestic violence and child abuse-related services have increased considerably throughout the course of the pandemic.

**Table 3.4:** Fiscal Marksmanship Ratios of Child protection Schemes in Odisha: Time Series

Scheme	Year	BE	RE	Actuals	Fiscal Marksmanship Ratios	
Scheme	Year	Rs Thousands			BE/Actuals	RE/Actuals
ICPS	2017	617000	117000	308500	2.00	0.379
	2018	617000	617000	724548	0.85	0.85
	2019	768500	768500	604341	1.27	1.27
	2020	768500	768500	563385	1.36	1.36
CL	2017	10000	10000	10000	1.00	1.00
	2018	15000	15000	15000	1.00	1.00
	2019	34000	34000	33999	1.00	1.00
	2020	28500	28500	28499	1.00	1.00
BSSY	2017	27500	27500	27500	1.00	1.00
	2018	16500	16500	16500	1.00	1.00
	2019	16500	4500	16500	1.00	0.27
	2020	60000	60000	60000	1.00	1.00
JJF	2017	300	300	300	1.00	1.00
	2018	100	100	100	1.00	1.00
	2019	100	100	100	1.00	1.00
	2020	50000	50000	50000	1.00	1.00
SV	2017	NA	NA	NA	NA	NA
	2018	NA	NA	NA	NA	NA
	2019	NA	NA	NA	NA	NA
	2020	NA	NA	NA	NA	NA
POCSO	2017	NA	NA	NA	NA	NA
	2018	NA	NA	NA	NA	NA
	2019	NA	57928	0	NA	NA
	2020	325846	325846	42228	7.71	7.71

**Source:** (Basic data), Finance Accounts (various years), Government of Odisha, Author's calculations.

### 3.5 Budget Forecasting Errors in Child Protection Schemes in Odisha

Partitioning the budget forecasting errors to understand the sources of error –whether it is random error or not – is based on Theil's estimations. Theil's inequality coefficient (U) is used to analyze the measure of accuracy of the budget forecasts. Theil's inequality coefficient is based on the mean square prediction error. The forecast error of Theil (1958) is defined as:

$$U_1 = \frac{\sqrt{1/n \sum (P_t - A_t)^2}}{\sqrt{1/n \sum P_t^2 + 1/n \sum A_t^2}} \quad (1)$$

where

$U_1$  = inequality coefficient

$P_t$  = Predicted value

$A_t$  = Actual value

$n$  = the number of years

This inequality coefficient ranges from zero to one. When  $P_t = A_t$  for all observations (a perfect forecast),  $U_1$  equals zero.

The mean square prediction error ( $U_1$ ) has been decomposed in order to indicate systematic and random sources of error. The systematic component is further divided into the proportion of the total forecast error due to bias and the proportion of total forecast error attributable to unequal variation. The derivation of equation 4 is given in detail in Davis (1980).

$$1 = \frac{(\bar{P} - \bar{A})^2}{1/n \sum (P_t - A_t)^2} + \frac{(Sp - Sa)^2}{1/n \sum (P_t - A_t)^2} + \frac{2(1-r)Sp.Sa}{1/n \sum (P_t - A_t)^2} \quad (2)$$

In equation (2),  $\bar{P}$  and  $\bar{A}$  are mean predicted and mean actual changes respectively;  $Sp$  and  $Sa$  are the standard deviations of predicted and actual values respectively; and  $r$  is the coefficient of correlation between predicted and actual values.

The first expression of RHS of equation (2) is the proportion of the total forecast error due to bias. It represents a measure of proportion of error due to over prediction or under prediction of the average value. The second expression of the RHS of equation (2) is the proportion of total forecast error attributable to unequal variation. In other words, it measures the proportion of error due to over prediction or under prediction of the variance of the values. The third expression on the RHS of the equation (2) measures the proportion of forecasting error due to random variation. The first two sources of error are systematic. Presumably they can be reduced by the improved forecasting techniques; while the random component is beyond the controller of the forecaster (Intriligator, 1978; Pindyck and Rubenfield, 1998; Theil, 1966).

The data of two out of the six schemes, namely, POCSO and SV was not sufficient to find the Theils'  $U$ , so have been dropped. For the remaining four, extent as well as components of error have been calculated in the chapter. The value of  $U_1$  for different schemes is given in

table 3.5.  $U_1$  takes on value between 0 and 1. Hence, it can be inferred based on data from Table 3.5 that the extent of errors is quite low. The value of  $U_1$  was highest for ICPS. For the schemes JJF and BSSY,  $U_1$  is 0 which indicates perfect forecast.

**Table 3.5:** Fiscal Markmanship Estimates for Child protection Scheme in Odisha

Scheme	Theils' U (BE, Actual)	Theils' U (RE, Actual)
ICPS	0.16537	0.14288
CLA	0.00001	0.00001
BSSY	0.000	0.08684
JJF	0.00	0.00

*Source:* (Basic data), Finance Accounts (various years), Government of Odisha

### 3.6 Partitioning the Sources of Forecasting Errors of Child Protection Schemes in Odisha: Random Error or Bias?

The sources of errors may be separated into two categories: (a) errors due to miscalculation and poor judgement, and (b) errors due to unexpected and external shocks. The former can occur in part due to incorrect estimates of key budgeting parameters, such as tax and expenditure elasticities, and in part due to erroneous estimates of key economic variables, such as national income, investment, savings, inflation, etc., which influence government revenue and expenditures (Bhattacharya and Kumari, 1988).

Table 3.6 gives the results obtained after bifurcating the errors in budgeted estimates into systematic and random component. Both bias and unequal variation are components of systematic error. The random error in both ICPS and CLA is less than the systematic component. For ICPS the proportion of systematic error is 0.5934 whereas for CLA this component is 0.964. The random error for ICPS is 0.4066 and for CLA the same is 0.0364. In both the schemes, the systematic error was higher than the random component and are reducible with better forecasting methods. BSSY and JJF are perfectly forecasted and hence, their error components cannot be computed.

**Table 3.6:** Child Protection Schemes in Odisha: Partitioning the Sources of Forecasting Error (Budget Estimates)

	Bias	Unequal variation	Random
ICPS	0.4625	0.1309	0.4066
CLA	0.5000	0.4636	0.0364
BSSY	Perfect Forecast	Perfect Forecast	Perfect Forecast
JJF	Perfect Forecast	Perfect Forecast	Perfect Forecast

**Table 4:** Partitioning the Error Components of Budgeted estimates

Table 3.6 gives the results obtained after bifurcating the errors in revised estimates into systematic and random component. The random error in both ICPS and BSSY is more than the systematic component whereas it is less than the systematic error in case of CLA. The proportion of systematic error in ICPS, CLA and BSSY is 0.4687, 0.9636 and 0.4719 respectively. The random component is beyond the forecaster's control. JJF is perfectly forecasted and hence, the error components cannot be computed.

**Table 3.7:** Child Protection Schemes in Odisha: Partitioning the Sources of Forecasting Error (Revised Estimates)

	Bias	Unequal variation	Random
ICPS	0.0105	0.4582	0.5313
CLA	0.5000	0.4636	0.0364
BSSY	0.2500	0.2219	0.5281
<i>JJF</i>	<i>Perfect Forecast</i>	<i>Perfect Forecast</i>	<i>Perfect Forecast</i>

**Source:** (Basic data), Finance Accounts (various years), Government of Odisha

For Budgeted estimates, there is space for improvement of forecast error since the systematic component is greater than the random component. This implies that the fiscal marksmanship may be enhanced by using more effective policy innovations to manage the tight fiscal space within the fiscal regulations. Revised estimates, on the other hand, have a limited space for improvement in forecast error, since the random components of the majority of them are greater than the systematic component.

### **3.7 Conclusion**

We conducted fiscal marksmanship and PEFA exercises for six child protection schemes in the state of Odisha to understand the budget credibility. The results revealed that there is significant deviation between BE, RE and Actuals for a selected schemes on child protection in Odisha. For instance, for Integrated Child Protection Schemes (Mission Valsalya), the extent of fiscal forecasting errors is shown to be significantly greater. The sources of errors - broken down into biasedness, unequal variation, and random components - are analyzed for all schemes where data is available, and the findings indicate that the proportion of error due to systematic component has been significantly higher than the random component in case of budgeted estimates. This has policy consequences, since the systematic component of forecasting error can be reduced by using better forecasting methods. However, for the revised estimates, the random component was found out to be greater than the systematic component in majority of the child protection schemes in Odisha.

## Chapter-4

### OECD Policy Evaluation of Child Protection Schemes in Odisha

Within a comprehensive legal framework, India delineates the rights and protection for children, ensuring that all children have equal access to public provisioning of quality child protection services. The government schemes for child protection services are designed and implemented under four main child protection legislations: The Juvenile Justice (Care and Protection) Act (2000, amended in 2015); The Prohibition of Child Marriage Act (2006); The Protection of Children from Sexual Offences Act (2012), and The Child Labour (Prohibition and Regulation) Act (1986, amended in 2016).

Against this legal fiat existing in India, we undertake the Organisation for Economic Co-operation and Development (OECD) evaluation of the child protection schemes in one of the States in India, Odisha. Odisha is a fiscally prudent State with fiscal deficit –GSDP ratio at 3 per cent for the year 2023-24. The State also has specified a fiscal strategy delineating the intention of the State to remain on the path of fiscal consolidation through revenue buoyancy path than expenditure compression. In the post-pandemic fiscal strategy of Odisha, there is an increasing recognition to integrate measures to support children and families to tackle the increased risk of hardship caused by the pandemic. The fiscal policy interventions are designed to provide children with adequate social protection against vulnerability caused by increased risk of marriage, abuse, violence, poverty, pandemic, and malnutrition.

The Child Budgeting analysis – an increasingly recognised long term PFM tool primarily to tackle the capability deprivation, hardships and vulnerabilities faced by children - revealed that fiscal policy incorporates the concerns relate to education, health, nutrition, water and sanitation, protection from abuse and violence and the COVID-19 pandemic. These fiscal policy interventions are crucial as children are twice as likely as adults to live in abject poverty and vulnerable to abuse and impoverishment. In Odisha, children constitute one-third of the State’s population of 4.2 crores (Census 2011). The Government of Odisha has either expanded the scope of existing programmes or introduced measures to support children affected by COVID-19 pandemic losing both parents and focused on lifeline social infrastructure support, economic hardships, labour market struggles, conflict, natural disasters, and food security. In the post-pandemic fiscal strategy, it is laudable that the government of Odisha has introduced a programme to support children who have been “scarred” due to the pandemic by loss of their parents and confronting a devastating new normal through Odisha Ashirwad Yojana. The pandemic years have seen an increase in the children who have been left orphaned. Children

and adolescents, although generally at low risk of infection, have experienced the pandemic and related restrictions and lockdown periods differently. It had profound impact on their well-being, with largest disruption of education in history and “learning loss.” The government of Odisha has invested in social infrastructure in education and health, which also shows its commitment to children and young people in ensuring safe schooling and to minimize the disruptions of essential health systems for children.

The Child Budgeting in Odisha for Budget 2023-24 revealed that the state spends most on education (68.27 %) followed by health (13.25 %), development (9.13 %) and protection (10.04 %). Strengthening the public social infrastructure investments in child-friendly and shock-responsive social protection mechanisms are significant fiscal policy interventions. Such investments can protect children from living in abject poverty and increase coping mechanisms and resistance from experiencing prolonged vulnerabilities. We analyse “child protection” from this broader perspective. Identifying sustainable financing for child budgeting by mobilizing domestic resources and strengthening social infrastructure and social protection for children guaranteeing access to education, health, decent work, protection, and development is crucial for future human capital formation of the State. Against this backdrop, we unpack the “protection” component of child budgeting in Odisha focusing on five government schemes using Organisation for Economic Co-operation and Development (OECD) evaluation framework.

We examined the five child protection schemes in the context of Odisha, namely (i) Integrated Child Protection Scheme (Mission Vatsalya) (ii) clubbed programme of Odisha Ashirwad Yojana and Biju Shishu Surakshya Yojana, (iii) Juvenile Justice Funds, (iv) Special Court under POCSO Act (Fast Track Special Courts (FTSCs), and (v) Implementation of Child Labour (Prohibition and Regulation) Act, 1986. Using OECD evaluation methodology, in this chapter, we analysed six criteria - relevance, coherence, effectiveness, efficiency, impact and sustainability – of child protection schemes in Odisha.

#### **4.1 OECD Evaluation: The Analytical Framework**

Back in 1991, OECD Development Assistance Committee (DAC) developed five principles for evaluation of development assistance that came to be known as Evaluation Criteria. Then in 2009, in the review committee of evaluators from across the meeting agreed that the principles were still valid and could be reinforced into other key areas through guidance as a living tool (OECD, 2010). Applying the criteria for almost 25 years and enormous global consultations, a new criterion ‘Coherence’ was added to the existing 5 criteria to make the

definitions more nuanced and clearer. (OECD, 2019). OECD DAC Criteria has become the common-reference point for the evaluators over the years. Further, with the adoption of the SDG Agenda for Sustainable Development by 2030 and Paris Agreement within the United Nations Framework Convention on Climate Change (UNFCCC) has made this criterion more imperative in determining the effectiveness of the programs (OECD, 2021).

Along with the OECD DAC Evaluation Criteria (OECD, 2021), there are two guided principles set out by OECD Network on Development Evaluation. One, the criteria should be applied thoughtfully and adapted as per the context of the intervention. The evaluation must ask for the context, purpose, type of evaluations and the timing of the evaluation to be conducted. The criteria should be applied considering the gender aspects and other differences. Two, use of the criteria depends on the purpose of evaluation. The context and the characteristics should be clearly defined before the evaluation is conducted.

**Figure 4.1: OECD Evaluation Criteria**

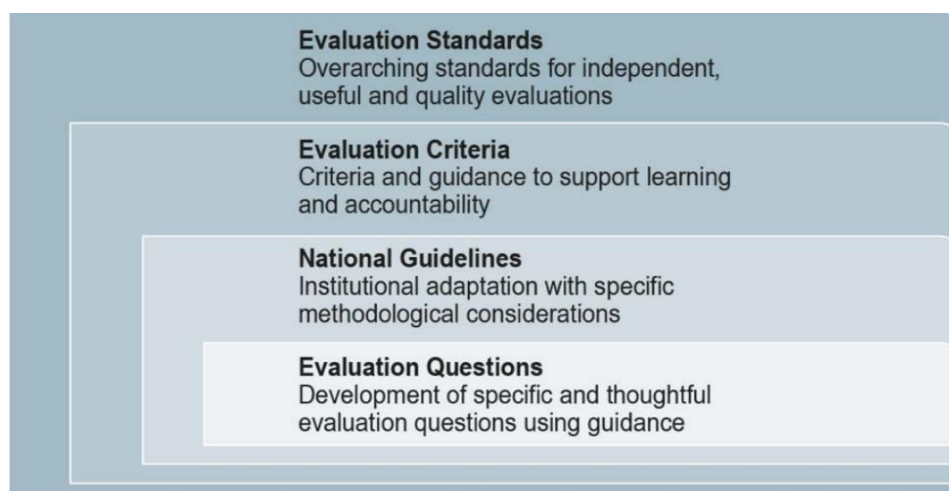


*Source:* OECD (2021)

**Figure 4.2: How the criteria fit in with other norms and standards**

Following the OECD publication, ‘*Applying Evaluation Criteria Thoughtfully*’, the six criterion for evaluation are explained in figure 4.1. OECD (2021) defines the purpose of the evaluation and a basic understanding of the criteria that should be picked for evaluation. The criteria are not intended to be applied in a fixed manner rather it can be flexibly used as per the need and objectives of the policy interventions. The criteria should be applied keeping in mind the time frame in which it is applied. Secondly, the stage of intervention in which is

applied. It can be used ex-ante as well as ex-post. Using the criteria, evaluation questions are decided for the policy intervention.



*Source:* OECD (2021)

Figure 4.2 explains how with the understanding of the set evaluation standards, we may use the evaluation criteria keeping in perspective the national objectives of the country and then suitably design the evaluation questions under the chosen evaluation criteria. With such a process, one can vividly examine the positive and negative aspects of the interventions and inform the policymakers for better policy design and implementation frameworks.

## 4.2 Approach and Methodology

The data is derived from Government of Odisha through published sources and structured questionnaire and matrices provided by NIPFP. The methodology is both quantitative and qualitative (Q-squared approach). This includes desk-based research of relevant documents, guidelines, and data (M1); literature review to understand institutional structure, existing capacities, funds allocation and expenditure, bottlenecks in the identification and reaching vulnerable children, key departments responsible, interdepartmental coordination around child welfare programs in Odisha (M2). A key informant discussions (M3) of stakeholders including senior officials of departments of Finance, Child Development and Accountant General's Office was initially proposed. However, a limited M3 was conducted. A meeting at the state level including senior officials from departments at DWCD, Government of Odisha was held in Bhubaneswar.

### 4.3 OECD DAC Evaluation: Adapting the criteria through matrices

Using the five evaluation criteria appropriate to our study (figure 3.2), we examine the five child protection fiscal policy interventions. Key evaluation questions (KEQs) are clustered according to each evaluation criteria that are then observed later in detail.

Evaluating *relevance* implies how well the objectives of a policy intervention are defined and aligned with the current international standards for development interventions. This criterion helps in assessing how clearly the goals of a specific policy intervention take into account the needs and priorities of the possible stakeholders of that intervention. This helps in getting insight on which issues and challenges are addressed through from the policy intervention being studied. Is the intervention doing the right thing? How well the intervention will respond to country/institutions needs and priorities? Some relevance-related evaluation questions pertaining to child protection can be as seen in table 4.1.

**Table 4.1** Child Protection: OECD Relevance Evaluation Matrix

OECD DAC	KEQ	Juvenile Justice	ICPS /MV	POCS O	BSSY	Child Labour
<b>Relevance</b>	How aligned are the child protection programmes/schemes with global/SDG priorities and strategies?					
	How aligned are the child protection programmes/schemes with the Odisha government priorities at state, district, and local levels?					
	To what extent and in what ways does the child protection programmes/schemes address gender inequalities and equity gaps taking into consideration the disparities regarding caste, residence, religion, disability, and wealth? How adequate is this approach?					
	To what extent has the state government been able to adapt its child protection programmes/schemes to changing needs and priorities, specifically following COVID-19? Are there any ongoing COVID-specific programs and interventions?					

*Source:* Authors' interpretation

*Coherence* criterion works on an integrated approach to assess synergies across departments as well as cross-country. Alternatively, this includes the internal and external coherence. Internal coherence means how well a particular policy intervention is aligned with other policy interventions in the department as well as the coordination among the other departments responsible for implementation of the intervention as well. Such an assessment

helps to figure out the duplications in efforts or if the intervention complements each other. External coherence is another important consideration as it considers the intervention alignment with the international policy commitments such as SDGs. One of the important goals under SDGs is SDG 17 that is ‘increasing policy coherence for sustainable development’. Some coherence questions are as follows: Are there any synergies across department for a policy intervention? How well the intervention fit?. The coherence key evaluation questions in the context of child protection schemes are listed in Table 4.2.

**Table 4.2:** Child Protection: OECD Coherence Evaluation Matrix

OECD DAC	KEQ	Juvenile Justice	ICPS/M V	POCS O	BSSY	Child Labour
Coherence	How does the child-protection programmes align with the other ongoing child related programmes in Odisha?					
	How does the child-welfare programmes align with the work of partner organisations in Odisha (partner programmes/interventions)?					

*Source:* Authors’ interpretation

*Effectiveness* criterion helps in assessing the extent to which the policy intervention has achieved its objectives and has attained the planned results. This clarifies the root cause of a policy intervention and its timelines (delay etc.). Also, it is useful in knowing the intended and un-intended effects that implementation of a policy interventions has raised. These effects can be both positive and negative and can cut across environmental, social, and other economic effects at the output or outcome level. This well invigorates with SDG universal value of ‘*leaving no one behind*’. The criterion encourages to look over the equity aspects of the interventions whereby how inclusive has been the policy intervention for different targeted groups and have the intervention reached the most marginalised. Some effectiveness questions are as follows: Is the policy intervention achieving its objectives? Whether the policy intervention has attained its planned results? And in the context of child protection are mentioned in Table 4.3.

**Table 4.3:** Child Protection: Effectiveness Evaluation Matrix

OECD DAC	KEQ	Juvenile Justice	ICPS/MV	POCSO	BSSY	Child Labour
<b>Effectiveness</b>	To what extent the CP schemes in Odisha have been effective in achieving the intended outcomes?					
	How effective has the budget allocation and expenditure on child protection programmes/schemes been in addressing gender inequalities and inherent equity gaps or taking into consideration the disparities with regard to caste, residence, gender, religion, wealth?					
	What are the some of the bottlenecks /challenges in the implementation/roll-out of child protection programmes/schemes? What are the institutional and structural hurdles to ensure sustainable delivery of services to vulnerable children under various ongoing programs in the state?					
	What have been some of the unintended outcomes of these child protection programmes/schemes in Odisha?					

*Source:* Authors' interpretation

Better use of limited resources make room for additional policy goals that can be met through cooperation. *Efficiency* criterion in this sense becomes an important criterion to improve the functioning of the policy interventions and its implementation. The criterion checks for the feasibility of the intervention regarding resources being utilised. The criterion looks upon the economic as well as the operational efficiency and timelines. Economic efficiency implies achieving the outcomes in the most cost-efficient manner while operational efficiency implies how well the resources are utilised for the intervention during implementation. The criterion examines if the budget has been spent fully as planned, or over or underspent. This also means to assess the extent that the human resources were adequately realised for an intervention. Some efficiency questions can be as follows. How well are the resources being used? Examine the value of money spent on different policies and programmes. Were the resources designated to the intervention appropriately utilised? Key evaluation questions in the context of child protection are listed in table 4.4.

*Sustainability* criterion means understanding the impact of an intervention in a broader context. It largely assesses the likely continuation of an intervention benefit in medium and long term. It also means to check upon the exit plan of a policy intervention in order to know the extent to which the exit plan was successful in continuation of benefits. Sustainability of a policy intervention also means to understand the resilience that has been established to take external shocks and changes. Some sustainability questions are as follows. What is the extent

to which the benefits extended to the stakeholders and the beneficiaries if the intervention ended? Has the intervention enabled capacity strengthening, increased national level budget commitments or increase accountability for public expenditures? What is the likelihood of continuation of benefits? Key evaluation questions in the context of child protection are listed in table 4.5. Some cross-cutting questions are mentioned in table 3.6.

**Table 4.4:** Child Protection: Efficiency Evaluation Matrix

OECD DAC	KEQ	Juvenile Justice	ICPS/ MV	POCSO	BSSY	Child Labour
<b>Efficiency</b>	To what extent the child protection programmes/schemes in the state are adequately resourced to achieve their outcomes?					
	In comparison to the funds released by centre v/s funds released by the state for the CP schemes, an analysis of the processes, time taken, etc.					
	To what extent the child protection programmes/schemes in the state achieved outcomes within the planned monetary resources allocated?					
	To what extent child protection programmes/schemes in Odisha delivered services within the stipulated timeframe?					
	What are the child governance and monitoring mechanisms in place to track the progress and achievement of child protection linked outcomes?					

*Source:* Authors' interpretation

**Table 4.5:** Child Protection: Sustainability Evaluation Matrix

OECD DAC	KEQ	Juvenile Justice	ICPS/ MV	POCSO	BSSY	Child Labour
<b>Sustainability</b>	Is there any modification required at the local levels for better implementation of programs?					
	What are the critical lessons that can be learned from other states/districts and incorporated for better implementation (budgetary allocation, distribution) of child protection programmes/schemes in Odisha?					
	How well equipped and self-sufficient are the departments working on child protection in terms of monetary resources, manpower and technical skills?					

*Source:* Authors' interpretation

**Table 4.6: Child Protection Evaluation Matrix: Cross-Cutting Criteria**

OECD DAC	KEQ	Juvenile Justice	ICPS/ MV	POCSO	BSSY	Child Labour
<b>Cross-Cutting</b>	To what extent are social and gender disaggregated data collected and monitored during the child-protection programming?					
	In what ways and to what extent has the child protection programmes/schemes integrated an equity-based approach into the design and implementation of the programmes? How adequate is this approach?					
	Does the child protection programmes/schemes contribute to the promotion of the right to protection, especially for the most vulnerable?					
	In what ways and to what extent has the child protection programmes/schemes been gender responsive or transformative?					

Since this evaluation shall examine the child-centric programs over the past 5 years, all relevant evaluation questions will cover both the pre-COVID and COVID information. The assessment is both summative and formative in nature i.e., we analyse and articulate information from ongoing programs, budget allocation and expenditure for the current year as well as last few years using M1 and M2 methodologies and identify the gaps. The assessment will help to articulate recommendations to guide while designing and implementing child welfare programs in the future.

#### **4.4 Analysing Child Protection Schemes using OECD DAC Criteria**

The Department of Finance, Government of Odisha has provided 22 schemes (table 3.7) in the Budget 2023-24 that serve the subject of child protection. We examined the five child protection schemes in the context of Odisha, namely (i) Integrated Child Protection Scheme (Mission Vatsalya) (ii) Biju Shishu Surakshya Yojana, (iii) Juvenile Justice Funds, (v) Special Court under POCSO Act (Fast Track Special Courts (FTSCs), and (v) Implementation of Child Labour (Prohibition and Regulation) Act, 1986. Using OECD evaluation methodology, in this chapter, we analysed six criteria - relevance, coherence, effectiveness, efficiency, impact and sustainability – of child protection schemes in Odisha. This shall help in examining the gaps, limitations and intended or unintended effects of the policy interventions using the desk-based review of the policy documents and relevant literature available. The assessment is focussed essentially on the effectiveness of child welfare programs and the efficiency with which the allocated budget is spent.

**Table 4.7: Child Protection Schemes in Odisha, 2023-24**

Sl. No.	Departments	Name of the Scheme/Program	Exp. type	2021-22 (Actuals)	2022-23 (BE)	2023-24 (BE)
1	Home	3296 - Cyber Crime Prevention against Women and Children	PE - CS	120.61	41.81	10.04
2	Home	3406 - Special Court under POCSO Act (Fast Track Special Courts (FTSCs)	PE - CSS	2364.10	6524.17	3975.44
3	L&ESI	1975 - Implementation of Child Labour (Prohibition and Regulation) Act, 1986	PE - SSS	141.30	273.30	466.00
4	WCD	0018 - Adoption of Orphan and destitute children	PE - SSS	0.00	0.01	100.00
5	WCD	0107 - Care and protection of Street children	PE - SSS	0.00	0.01	300.00
6	WCD	0859 - Maintenance of Orphan and Destitute Children	PE - SSS	0.00	0.01	500.00
7	WCD	1639 - Rehabilitation of Child in need of care and protection of Juveniles in conflict with Law.	AE - EOM	134.06	225.77	160.63
8	WCD	2355 - State Council for Child Welfare	PE - SSS	35.00	35.00	35.00
9	WCD	2479 - State Commission for Protection of Child Rights	PE - SSS	89.43	91.23	50.00
10	WCD	3192 - Biju Sishu Surakshya Yojana	PE - SSS	300.00	300.00	300.00
11	WCD	3192 - Biju Sishu Surakshya Yojana - 78774 - ASHIRBAD	PE - SSS	3500.00	5000.00	5200.00
12	WCD	3244 - Juvenile Justice Funds	PE - SSS	300.00	500.00	500.00
13	WCD	3519 - Mission VATSALYA	PE - CSS	6736.43	6900.00	8500.00
14	HE	2889 - Youth Welfare Policy, 2013 - 78488 - Self-defence Training to girl students	PE - SSS	24.19	100.00	100.00
15	SS&EPD	1548 - Voluntary Organisation for maintenance of physically handicapped and mentally retarded children - 41078 - Grants-in-aid	AE - EOM	3467.22	4535.00	4500.00
16	SS&EPD	1548 - Voluntary Organisation for maintenance of physically handicapped and mentally retarded children - 78448 - School Uniforms	PE - SSS	72.45	80.00	80.00
17	SS&EPD	2356 - Scholarship and Stipend to handicapped Students	PE - SSS	715.02	1600.00	1600.00
18	SS&EPD	2388 - Other Plan Schemes for welfare of handicapped Students	PE - SSS	2092.75	2908.15	5700.00
19	SS&EPD	3703 - Sweekruti	PE - SSS	0.00	0.00	250.00
20	SS&EPD	3704 - Sahaya	PE - SSS	0.00	0.00	1500.00
21	SS&EPD	3705 - Disha	PE - SSS	0.00	0.00	320.00
22	DM	0922 - Miscellaneous - 41125 - Relief for old and infirm and destitute children	DRMF - SDRF	0.00	0.02	0.02
		<b>Total</b>		<b>20092.56</b>	<b>29114.48</b>	<b>34147.13</b>

Source: Department of Finance, Government of Odisha (2023)

#### 4.4.1 Mission Vatsalya

*Mission Vatsalya* is a conditional fiscal transfer from Centre to States under the guiding principle of “Leave No Child Behind.” The Mission focusses on translating the legal commitments – the provisions of the Protection of Children from Sexual Offences Act of 2012 and the Juvenile Justice (Care and Protection of Children) Act of 2015 – into fiscal commitments for ensuring child protection and justice<sup>12</sup>.

To put things in perspective, the evolution of this “umbrella scheme” is critical to look at. Ministry of Women and Child Development implemented this scheme initially as a conditional fiscal transfer by clubbing three schemes – (i) programme for juvenile justice for children in need of care and protection (CNCP), and children in conflict with the Law (CCL) ;(ii) integrated programme for street children; and scheme for assistance to homes for children (*Shishu Greh*) - in 2009-2010 into a scheme titled as “*Integrated Child Protection Scheme (ICPS/MV)*”, which was renamed as “*Child Protection Services*” in 2017. The erstwhile Child Protection Services (CPS) Scheme later subsumed under *Mission Vatsalya* since 2021-22<sup>13</sup>.

The financing pattern of the programme is in the ratio of 60:40 between Centre and States/Union Territories with Legislature respectively. However, the fund sharing pattern is 90:10 for the North-Eastern States viz. Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura and two Himalayan States viz. Himachal Pradesh and Uttarakhand, and UT of Jammu and Kashmir. For Union Territories without Legislature, it is 100% central share.

Mission Vatsalya primarily promotes family-based non-institutional care of children in difficult circumstances based on the principle of institutionalization of children as a measure of last resort<sup>14</sup>. Family based non-institutional care is provided through adoption, foster care, sponsorship and after-care programs implemented in every district of the country. The various provisions of institutional care are given in Figure 3.3.

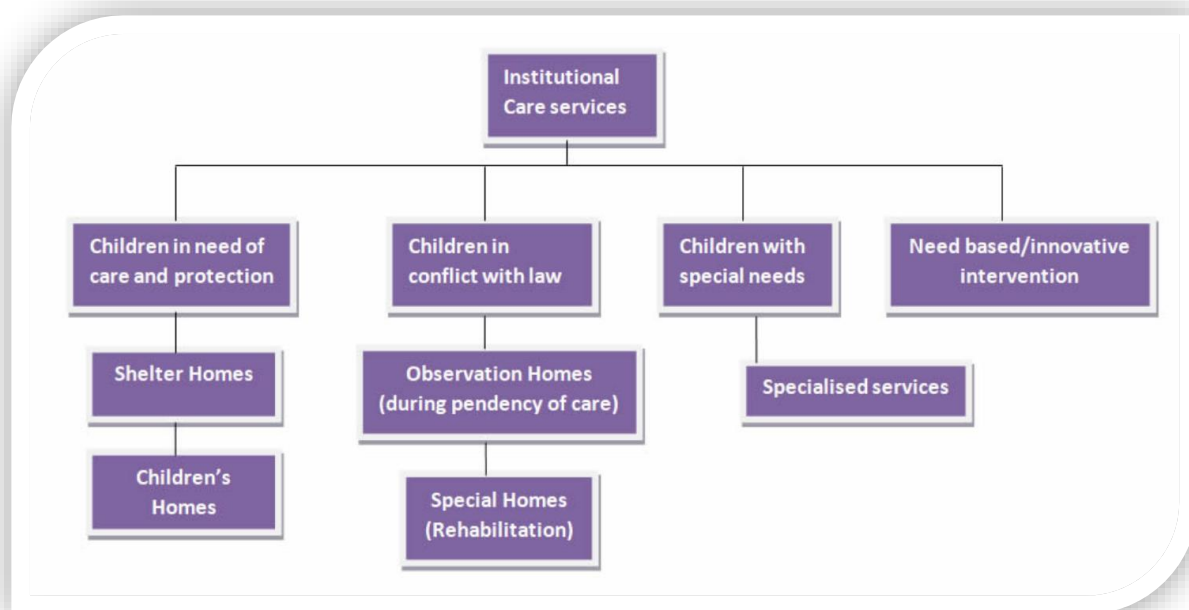
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<sup>12</sup> [revised ICPS/MV scheme.pdf \(cara.nic.in\)](#)

<sup>13</sup> For details regarding the institutional structure and the details of scheme convergence of Mission Vatsalya, refer [GUIDELINES OF MISSION VATSALYA DATED 05 JULY 2022.pdf \(wcd.nic.in\)](#)

<sup>14</sup> [Ministry of Women and Child Development issues Guidelines for Mission Vatsalya Scheme – Odisha Diary \(orissadiary.com\)](#)

**Figure 4.3:** Structure of Institutional Care

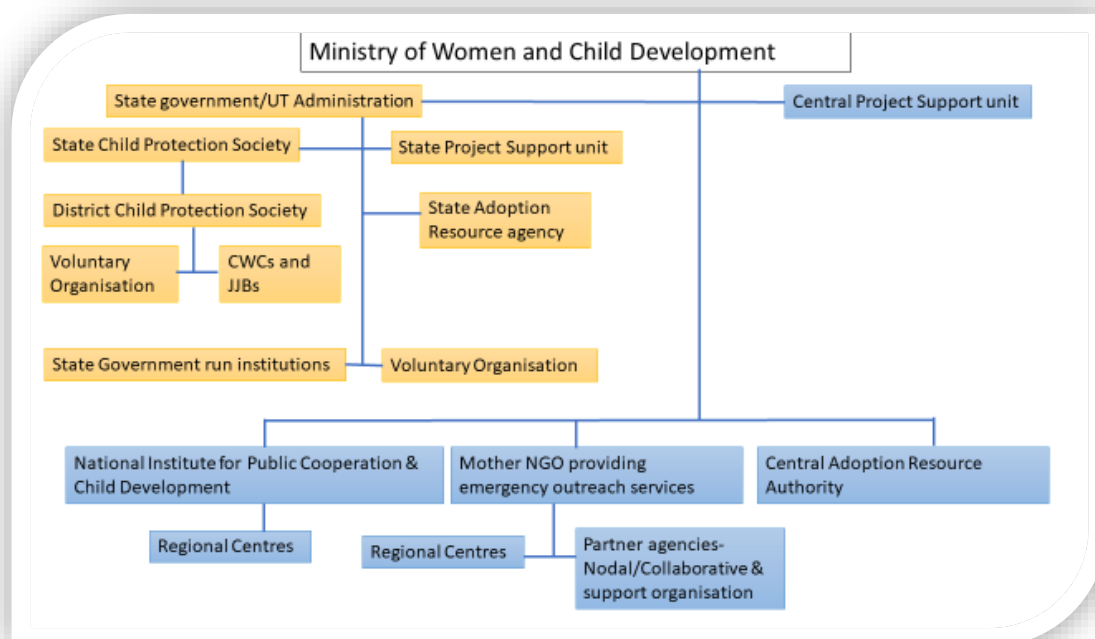


*Source:* Government of Odisha

*Mission Vatsalya* is operationalised at three tiers of government in India. At the centre, *Childline India* foundation runs the child help line number 1098 nation-wide providing emergency outreach services. National Institute for Public Cooperation and Child Development (NIPCCD) is responsible for conducting research for the protection of children and for training personnel to be skilled child protection personnel. Central Adoption Resource Agency (CARA) that caters to adoption of Indian children is a central authority that is based on the Hague convention on Inter-country adoption, 1993 ratified by government of India in 2003. The agency deals with the adoption of orphaned, abandoned and surrendered children in the country through its registered agencies in the country.

In Odisha, *Mission Vatsalya* is implemented through the Odisha State Child Protection Society (OSCPS) at the State level and by the District Child Protection Units (DCPU) at district level. With the passing of Juvenile Justice Act, 2000, it is mandatory to have a child welfare committee and Juvenile Justice Board (JJB) at the district level. Child welfare committee (CWC) shall help children who need care and protection and Juvenile Justice Board shall cater to children in conflict with law. District Magistrate is the designated officer that heads the Juvenile Justice Board. A Special Juvenile Police Unit will also work at the district level to handle such child related cases. The basic fund flow mechanism that is existing is depicted in figure 4.4.

**Figure 4.4:** Flow of Funds Mechanism of Mission Vatsalya



Source: MWCD 2020

Mission Vatsalya is implemented as an intergovernmental fiscal transfer – as conditional grant – with fund sharing from the GoI and GoO. The share of central assistance varies from 35 to 90 *per cent* depending upon the project components: 90 *per cent*: Open shelters run by NGOs; 75 *per cent*: All structural components of State Project Support Unit, State Child Protection Society, State Adoption Resource Agency and District Child Protection Units, all Homes/ Specialised Adoption Agency (SAA) run by Government, all Homes/ SAA run by NGOs; 35 *per cent*: Regulatory bodies provided for under JJ Act (Odisha Accountant General’s Office, 2023).

#### 4.4.2 Odisha Ashirwad Yojana and Biju Sishu Surakshya Yojana

As a post-pandemic fiscal strategy, Odisha announced a scheme – *Odisha Ashirwad Yojana* – to provide financial transfers to children who lost their parents to COVID-19. We will revisit this scheme in detail, after discussing about the recent COVID-19 related *Ashirwad* scheme announced by Chief Minister of Odisha. This is a State-sponsored scheme with Budget Code 78774 in the classification of budgetary transactions.

This financial transfer is given to three categories of children in distress; viz., (i) who have lost both their parents, (ii) who have lost either father or mother and (iii) children whose main earning member of family, either father or mother have died. This is a high frequency fiscal

transfer with Rs 2500 every month. The mode of transfer is digital, to the bank account of family members who have taken responsibility of the children after death of their parents. This fiscal transfer will support the child till 18 years or till such a date if somebody adopts him/her.

In addition to targeted fiscal transfer, *Odisha Ashirwad Scheme* supports the children to redress capability deprivation in education and health. As per the provision of the scheme, the children can continue in the same schools or in another school in different city where the relative who has taken responsibility of a child resides. The State Government will help in the admission of the children in *Adarsh Vidyalaya* or central school. The district collector will provide all assistance to the child as per the *Right to Education Act*. The government will also assist such children to pursue higher education under the *Green Passage scheme*. The *Ashirwad* also incorporates the health entitlement for children by providing free treatment under the state government's *Biju Swasthya Kalyan Yojana*.

The Government of Odisha has also taken care of homelessness and food security of these children. The government rules on *Odisha Ashirwad Scheme* states that these children will be also included as beneficiaries under the National Food Security Act. An out of turn allotment will be made to child's relative who has taken the guardianship, if he is eligible for a house under the *Pradhan Mantri Awas Yojana* or *Biju Pucca Ghar Yojana*. The relative of the children adopting COVID orphans will be covered under any other government welfare scheme as per his eligibility.

#### *Biju Sishu Suraksha Yojana for orphan children*

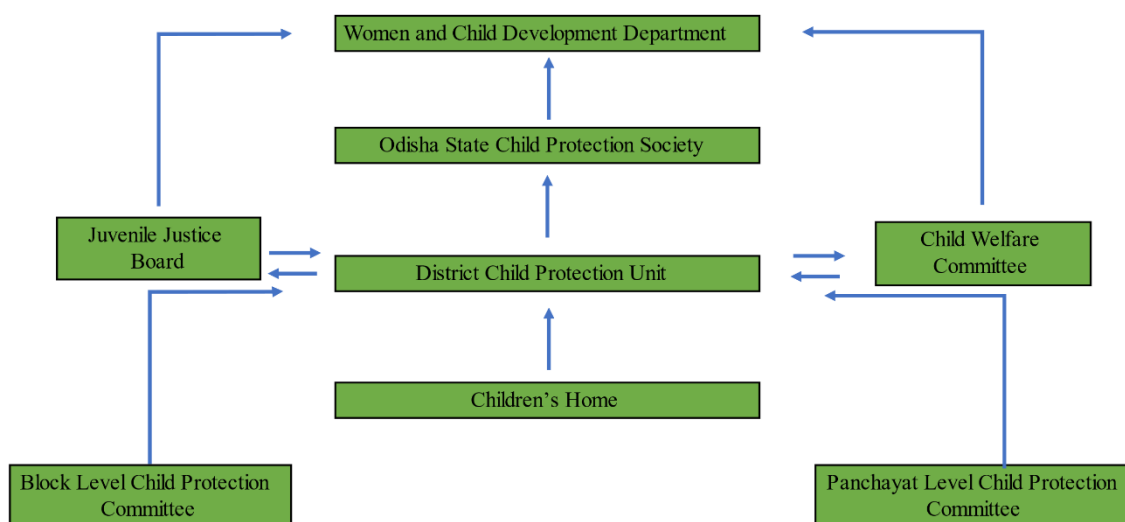
Prior to Odisha Ashirwad Yojana, the state government of Odisha had launched a child protection programme for HIV positive orphan children., named as "Biju Sishu Suraksha Yojana (BSSY) and this programme is ongoing since December 2016. The scheme aims to protect children who are without biological or adoptive parents, legal guardians, affected/infected with HIV and found to be most vulnerable. Under the scheme, the state government would provide financial support for children in need of care and protection (CNCP) for their education till higher secondary. The main objective of Biju Sishu Suraksha Yojana is to take care and protect such children through rehabilitation.

From gender equity perspective, the component Sukanya *Samriddhi Yojana*, providing financial support to girl child beneficiary for her marriage is equally laudable. An amount of Rs. 1000 is transferred by the government to the bank account of the child from 5 years to the age of 18 years. The lock in period is 21 years while partial withdrawal is available after the

girl reaches the age of 18 years and should have completed 10<sup>th</sup> standard. The scheme is the part of the larger scheme: Beti Bachao Beti Padhao launched in 2015. In addition, a “marriage assistance” component - one-time token assistance of Rs 50,000 for girls and Rs 40,000 for boys on completion of 18 and 21 years respectively to facilitate marriage ceremony – is also included under BSSY.

An award for meritorious students – top three performers in academia in matriculation - of Rs.20,000 – is yet another component of BSSY. Each shall be given to meritorious students up to the age of 18 years. From each of the 30 districts, 3 top performers in Academia in class X will be awarded the scholarship into their bank accounts. The children eligible for this assistance are CNCP living in a child care institution. If the child is being provided a similar assistance from any other scheme, an amount higher in any of the two schemes shall be awarded to the child. The scheme is implemented at the district levels where each block level child protection committee, children home and Panchayat level protection committee report to the respective district child protection unit which then reports to the Odisha child protection society for respective deliverables (figure 4.5).

**Figure 4.5:** Fund flow of BSSY



*Source:* WCCD 2016

#### 4.4.3 Juvenile Justice Funds

Since Independence, the first uniform national legislation passed for the children was the Juvenile Justice Act, 1986 (JJA, 1986). With this Act, the word ‘child’ was substituted by

the word Juvenile (Lok Sabha 2018). Prior to this legislation, States followed their own 'Children Act' and the definition of children differed in various states. Only with the passing of the Children Act, 1960, a 'child', by definition, meant a girl till the age of 18 years and boys till the age of 16 years (Kumari, V. (2016)). With India signing UN Convention on Rights of Children and ratifying it in 1992, a uniform age definition of a child till the age of 18 years was considered essential. Hence, the JJA, 1986 normalised this age group definition of a child and made use of police stations or jail to keep children under any circumstances illegal.

Nirbhaya rape Case in 2012 intensified the aggression of the public with an involvement of 17 years old being the most brutal and contested for punishment to the rapists. The protests made the definition of a child contestable and hence, with the passing of new Act called the Juvenile Justice Act, 2015(Kumari, V. (2016)) redefined the definition of the child under special cases. The age of the child as defined by the act is until the age of 18 years. But if the child in between the age of 16-18 years makes a heinous offence, he/she shall be tried as an adult in certain circumstances and transferred to children's court (an Adult Criminal Court). This is the most crucial amendment of the JJA, 2015.

The JJA, 2015 applies to children under 2 categories (MLJ 2016): **i) Children in conflict with Law (CCL)**: this includes children in three categories of crime which are petty, serious, and heinous offences and **ii) Children in need of care and protection (CNCP)**. These are children who are found:

a) without home or any settled place; b) begging and living on the streets or being forced into child labour; c) who resides with a person who is unfit for the child if he abuses and neglected the child, or threatens to kill the child; d) mentally ill or physically challenged and has no support in the form of parents or guardian or in the case of incapacitated parents/guardian; e) who does not have parents or guardian and no one is willing to take care of the child; f) who is missing or runaway child or whose parents have not yet been traced; g) who is tortured or exploited for sexual abuse; h) who has suffered from a civil unrest or natural calamity; i) who is likely to be forced into marriage by the parents/guardians before attaining the age of marriage.

At the state level, it is mandated that the Juvenile Justice Board (JJB) has the responsibility of matters related to Children in Conflict with Law (CCL) and Child Welfare Committee (CWC) has the responsibility to decide on matters related to children in need of care and protection (CNCP). The JJB has one judicial magistrate and 2 social workers. A child psychology practitioner or a practitioner with the degree in sociology law can be elected as a

member of the JJB and CWC (Kumari, V. (2016)). The state government shall institutionalise the JJB in every district to exercise the powers and execute functions related to CCL. On similar lines, the state government shall appoint one or more CWC in every district as well as on the state level. The committee shall have chairperson and four other members of at least one being a woman and other an expert on matters of children. A district child protection unit shall have a secretary and other staff for administrative support. District magistrate shall be the grievance redressal authority for the CWC (MLJ 2016).

The act shall protect the vulnerable children and provide them with basic needs through care, protection, social reintegration through the process of rehabilitation and disposal of matters in best interests of children. For the purpose of rehabilitation and restoration of the child with the actual parents/guardians or foster parents shall be placed in institutional or non-institutional care. Child-care institutions such as Children homes, observation homes, specialised adoption agency or open shelter must be registered under this act in order to be provided with grants-in-aid from the state government. Children homes, observation homes may be established in every district through by the government or non-government organisations for the children. Similarly, for the abandoned, orphaned and surrendered children, rights of having a family shall be restored by a specialised adoption agency which will be setup in every district of the state through adoption or non-institutional care. State Adoption Resource Agency which shall be liable for any redressal from the District Adoption Resource Agency will be registered under this Act. In order to promote inter-country and intra-country adoption, Central Adoption Resource Agency shall be constituted under this act.

The central government by way of grants-in-aid shall provide for the expenditure responsibilities by the concerned authorities under the act. While particularly, the state government shall constitute this fund for the welfare and rehabilitation of the vulnerable children (ENS 2018). Such fund can receive voluntary donations, or subscriptions made by any organisation. The fund shall be administered by the concerned department of the state government. The budgetary allocation to this fund was 3 lakhs in 2017-18 followed by 1 lakh from 2018-19 to 2019-20 each. The pandemic year saw the highest jump in the fund of Rs.500 lakhs in 2020-2021, Rs.300 lakhs in 2021-22 while Rs.500 lakhs is budgeted for 2023-24. This fund could be utilised to provide essential medical care for the needy child, to enhance job skills to make him/her skilled worker and children under the CCL and CNCP. Such children shall be funded from the Juvenile Justice Fund as one of the sponsored agencies for the children (DWCD 2021).

Besides this, there is a need to check the situation at the district levels where the JJA recommends to have children homes, observation homes either by the government or by a registered NGO. It has been reported that Odisha's juvenile homes are in a poor state (GN Bureau 2016). Since everything happens at the district level, it is important to build such mechanism in every district and model existing observation homes for better living conditions and vocational certified training to the juveniles (Tripathi 2016). Even children of incarcerated parents need special attention (Panda and Chachra 2022). In addition, the JJA, 2015 demands coordination and cooperation among departments of the state governments to protect the children. This is why the NGO are encouraged to register under the Portal of government. Only by doing this, the NGO are eligible for grants in aid from the state government. Since the Funds are flexible for use for children, these can be utilized to provide vocational trainings to the juveniles in observation homes.

#### *4.4.4 Special Court under POCSO Act (Fast Track Special Courts (FTSCs))*

POCSO Act, 2012 is called as Protection of Children from Sexual Offences Act, 2012 that came into force on November 14, 2012. This is a centrally sponsored scheme aimed at building infrastructure facilities across the country by the Department of Justice. The act provides legal provisions to strengthen the protection and wellbeing for children. The act defines a child as any person below the age of 18 years and provides strict punishments under heinous offences of sexual exploitation, abuse or pornography by ensuring healthy physical, emotional and social development among children. The Act was amended in 2019 with the addition of more severe punishment i.e. death penalty in case of sexual crimes committed on children and protect them. Allocations against this act addresses SDG Goal 5 of Gender Equality by eliminating all sorts of violence against children and Goal 16 of Promoting peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels.

When the child is rescued from an offender or any such information is revealed, the information is passed over to the special juvenile police unit or the local police. The police if assesses that the child needs care and protection reports the case to the Child Welfare Committee and the Special court within 24 hours. The child welfare committee at the state and district level can coordinate and seek justice on behalf of the child. It is legally mandated that the child identity shall not be disclosed and it is to be ensured that the child is not called too many times in the court and prevent any character assassination of the child (POCSO Act,

2012). The Act was amended in 2019 with the addition of more severe punishment i.e. death penalty in case of sexual crimes committed on children and protect them.

For the purpose of speedy trial, the state government in consultation with the chief justice of the high court designate a court in every district possible or Court of Session to be special court for this purpose. There shall be a special public prosecutor for every special court who is a child-psychology expert and is a regular child psychology practitioner with experience. The court is mandated to provide child-friendly atmosphere in the court. The child identity shall not be disclosed and shall ensure that the child is not called too many times in the court and prevent any character assassination of the child (POCSO Act, 2012). Special courts are mandated by the act to record evidence within a period of 30 days and close the case within one year if possible. National Commission on Child rights and State Commission on Child Rights are the designated authorities for effective implementation of the act.

Special Courts under POCSO Act is an Administrative Expenditure under Establishment, Operations and Management that is under the aegis of the Home Department, Odisha. The allocation for setting up FTSCs was 400 lakhs in 2020-2021 Actuals which is budgeted close to Rs. 400 lakhs in 2023-2024 (BE). Special courts are mandated by the act to record evidence within a period of 30 days and close the case within one year if possible. In 2017, the state government of Odisha made the court of Additional Sessions judge in each of 30 districts as special courts under POCSO Act, 2012. However, there has been successive delay in cases under POCSO Act every year. The mandate to have a special court in every district has not yet setup which is leading to delay in disposal of the registered cases (Juyal S et al. (2017). Presently, 22 POCSO courts are functional in Odisha which were virtually launched in 2021. These courts were launched in district Cuttack, Balasore, Bhadrak, Balangir, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kalahandi, Kendrapara, Khurda, Koraput, Kandhamal, Rayagada and Sambalpur. For the state of Odisha, we observe that the special courts are setup in few districts and there is a need for extra monetary resources to speed up the process of justice against child sexual abuse.

#### *4.4.5 Implementation of Child Labour (Prohibition and Regulation) Act,1986*

The constitutional mandate ensures that the children are given opportunities to develop in a healthy manner. No child below the age of 14 shall be employed in any industry and quality education to children between the age 6-14 years of age is to be ensured. It is the duty of the state to maintain health of children and raise the level of nutrition among children. In this context, Child Labour (Prohibition and Regulation) Act,1986 prohibits the engagement of

children in certain employments and to regulate the condition of work of children. Due to widespread unemployment, Children are forced to work and most of them are engaged in agriculture, beedi rolling, labelling and packaging, collection and processing of minor forest produce, forest timber operations, hotels/motels/road side dhabas, domestic help, fireworks, weaving and dying, rag picking, wood processing, clay image making and many more. The act aids in realisation of SDG Goal 3: Ensure healthy lives and promote well-being for all at all ages; SDG Goal 5: Gender inequality; SDG Goal 8: Decent work and Economic Growth and SDG Goal 10: Reduce Inequalities.

At the State level, State Resource Cell (SRC) on Child Labour has been set up under the guidance of Labour Commissioner, Odisha for coordination of activities. The Department of Labour, as Nodal Department, has taken initiatives for facilitating inter-departmental convergence to eliminate child labour. State Action Plan for Elimination of Child Labour was constituted to eliminate and reintegrate children into the society with universal education access with a time line of 2013-14. However, it has been a distant dream. Eliminating child labour requires Coordination. Convergence of the departments such as Labour & Employment Department; Women and Child Development Department; School and Mass Education Department; Health & Family Welfare Department; Industries Department (for the purpose of skill training); Urban Development Department; Panchayati Raj Department; Home (Police Department); Revenue Department; SC & ST Development Department can help in eliminating child labour from the state.

Given the intensity of the problem, Government of Odisha has proposed to spend Rs. 466 lakhs for the implementation of the child Labour Act, 1986 in the year 2023-24. However, it is imperative to know how many children are rescued through the implementation. Odisha has been doing applaudable work in elimination of child marriage with the help of District Level Task Force headed by the collector in chosen district and have had meaningful impacts on the lives of children through sustained awareness campaigns with the help of voluntary organisations in the targeted districts (Sahu 2021). This was done by launching a five-year State Strategy and Action Plan (SSAP) Blueprint to end child marriage completely with active involvement of Anganwadi workers and other social health activists. This was also made possible through continuous coordination among the departments. Between January and August, the government declared 5,661 villages as “child-marriage free”. Kandhamal district has the highest number such villages (1,739), followed by Ganjam (1,172), Subarnapur (741), Rayagada (559), Nabarangpur (438) and Deogarh (370). A similar kind of activism can be taken up for child labour that can help eliminate child labour completely.

#### **4.5 The Theory of Change: Outcome and Impact Matrices for each policy intervention**

The overarching questions that OECD DAC evaluation matrices seek is to what extent has the Child Protection interventions been relevant, effective, coherent, efficient, and sustainable in addressing concerns related to children in need of care and protection (CNCP) and child in conflict of law (CCL) in Odisha through specifically targeted programmes. To answer this, a theory of change articulates the development “impact” using the World Bank Group’s Independent Evaluation Group (IEG) framework.

The theory of change in Table 3.8 links the various child protection interventions with outputs and intended outcomes and impacts. The theory of change helps to provide policy advice to and framework for an improved outcome and impact, which helps in policy dialogues. Translating outputs to outcome through increased State support to children in need of care and protection and children in conflict of law results in human capital formation, and in turn crucial for the economic development. The OECD DAC evaluation we followed in the study involving six fiscal instruments to address child protection encompassing the intergovernmental fiscal transfers and state specific programmes across different sectors. The strategic mapping of flow of funds and utilisation ratio of the funds has been carried out to analyse the financial inputs. Monitoring outcome than inputs is crucial to examine the impacts of a fiscal intervention for child protection.

Against this backdrop, we evaluate the five child protection schemes as per the OECD evaluation criteria to answer key evaluation questions (KEQ) for each criterion through M1 and M2. All the five schemes are bifurcated in 3 tables below where table 4.9 evaluates ICPS/MV and JJA, table 4.10 evaluates BSSY and POCSO and lastly, table 4.11 evaluates LA. In all the three tables, column ‘M1’ indicates information on KEQ based on Government documents used to source such information are Budget, Responses to Parliament questions, Ministerial reports and necessary official guidelines of Government. ‘M2’ gives the similar information based on existing literature including research papers, policy briefs, audit reports by Accountant General’s office of Odisha and newspapers articles.

**Table 4.8: Theory of Change – Fiscal Outcomes and Child Protection Impact Matrix**

Activities	Output	Outcomes	Impacts
<b>Emergency outreach service through ‘CHILDLINE’</b>	Establish and strengthen a continuum of services for emergency outreach, institutional care, family and community-based care, counselling, and support services;	<ul style="list-style-type: none"> <li>Children living in vulnerable situations will have access to Child Protection services by means of greater awareness at the family and community level</li> <li>An increasing number of abandoned children will be placed in family-based non-institutional/alternative care such as adoption or foster care, rather than languishing in institutions</li> <li>Children in institutional care will have better standards of care and quality services</li> </ul>	<ul style="list-style-type: none"> <li>To contribute to the improvements in the well-being of children in difficult circumstances</li> <li>The reduction of vulnerabilities to situations and actions that lead to abuse, neglect, exploitation, abandonment, and separation of children</li> </ul>
<b>Open shelters for children in need in urban and semi-urban areas</b>	Put in place and strengthen necessary structures and mechanisms for effective implementation of the scheme at the national, regional, state and district levels		
<b>Family based non institutional care through Sponsorship, Foster-care, Adoption and Aftercare</b>	Build capacities of families and community to strengthen care, protection, and response to children;		
<b>Institutional services like shelter homes, children's homes, observation homes, special home</b>	Established and functioning structures at all government levels for delivery of statutory and support services to children in difficult circumstances		
<b>General grant-in-aid for need based/ innovative interventions</b>	Introduced and operational evidence-based monitoring and evaluation.		
<b>Statutory support services like Child Welfare Committees &amp; Juvenile Justice Boards</b>	Clearly articulated responsibilities and enforced accountability for child protection		
<b>Human resource development for strengthening counselling services</b>	Sensitize and train members of allied systems including, local bodies, police, judiciary, and other concerned departments of State Governments to undertake responsibilities under the ICPS/MV		
<b>Training and capacity building</b>	Build capacities of all functionaries including, administrators and service providers, at all levels working under the ICPS/MV;		
<b>Strengthening the knowledge-base</b>	Create mechanisms for a child protection data management system including MIS and child tracking system in the country for effective implementation and monitoring of child protection services		
<b>Advocacy, public education, and communication</b>	raised public awareness about the reality of child rights, situation, and protection in India		
<b>Monitoring at district, state, and central levels</b>	improved access to and quality of child protection services		

**Table 4.9:** Matrix for schemes ICPS/MV and JJA

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
<b>Relevance</b>	How aligned are the allocations under the scheme with global/SDG priorities and strategies?	1. Is there any alignment between different categories of allocations for the beneficiaries under the scheme and the allocations at the global level?				
		2. How much has been the budgetary allocation to meet the scheme targets in Odisha and SDG 2030 targets related to the scheme?	RE for year 2021-22 was 2305.5, 8500 & 2305 lakhs for SDG goals 5.2, 5.3 and 8.7 respectively (GoO, 2022)		RE for year 2021-22 was 300 lakh for SDG goal 16(GoO, 2022)	
	Does the budget allocations under scheme address gender inequalities and equity gaps?	1. Is there any budget allocated or spent from scheme to address the gender inequalities in the state over the last 5 years?	The budgeted estimated for 2022-23 in order to eliminate all forms of violence against all women and girls is (GoO, 2022)			According to Juvenile Justice Act, 1986 a juvenile or child is a person who in case has not completed age of 16 years and in case of a girl 18 years of age. The Juvenile Justice Act, 1986 was repealed by the Act of 2000 which omitted the distinction with regard to age between male and female juveniles in performance of its obligation to the international obligations. (Kumar and Singh 2015)
	To what extent has scheme integrated an equity-based approach into its design and implementation? How adequate is this approach?	1. Are there any funds allocated or spent under scheme for the welfare and rehabilitation of various marginalized beneficiaries over the past 5 years?	The budgeted estimated for 2022-23 in order to eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation is 0 (GoO 2022)	The program is meant for marginalized children (AG's Report,GoO ,2023)		
		2. Are there any categories of the marginalized beneficiaries for which there has been no budgetary allocation made or spent over the past 5 years?				

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
	To what extent has the state government been able to adapt scheme to changing needs and priorities, specifically following COVID-19? Are there any ongoing COVID-specific programs and interventions?	1. Are there any special provisions through funds allocation/ spending made for the welfare and rehabilitation of children adversely affected by COVID-19?		For the prompt monitoring of children in risky circumstances, the Odisha government has established a dedicated hotline 1098, an Odisha SCPCR helpline 1800-345-4494, and a state COVID19 helpline 104. In addition, the government has set up temporary residences in all 30 districts for disturbed youngsters whose families have been impacted by COVID. (Firstpost, 2021)		The Ministry of Women and Child Development has requested States and UTs to take immediate action for care and protection of children adversely impacted by COVID-19, in accordance with the provisions of the JJ Act, 2015 and leverage the facilities funded under the Child Protection Services Scheme. (CRY, 2021)
<b>Effectiveness</b>	To what extent scheme in Odisha been effective in achieving the intended outcomes?	1. What proportion of budget allocated has been utilized under the scheme?		The percentage of utilization of available funds is continually decreasing from 70.47 per cent in 2016-17 to 31.60 per cent in 2020-21 for Odisha State child protection society (Accountant General's Office, Government of Odisha, 2023).		Pendency of cases of juveniles in conflict with law has increased over the years from 43% in 2009 to 51% in 2019. <sup>15</sup> 29 states and UTs have taken steps to publicise and spread awareness about JJ act <sup>16</sup>

<sup>15</sup> [https://prsindia.org/billtrack/the-juvenile-justice-care-and-protection-of-children-amendment-bill-2021#\\_edn12](https://prsindia.org/billtrack/the-juvenile-justice-care-and-protection-of-children-amendment-bill-2021#_edn12)

<sup>16</sup> <https://nalsa.gov.in/acts-rules/guidelines/status-of-juvenile-justice-system-a-quick-overview>

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
		2. What has been the outcome-wise allocation and spending under the scheme over the past 5 years?		It was found that the unutilised balance in 13 components were more than 1 crore in each of its Components. (AG's Report,GoO ,2023)		Only in 13 states and UTs the Juvenile Justice Board sit for more than 20 days in a month. <sup>17</sup>
	How effective has the budget allocation and expenditure under scheme in addressing gender inequalities and inherent equity gaps or taking into consideration the disparities with regard to caste, residence, gender, religion, wealth?	1. What has been the proportion of funds spent under the scheme to address the gender inequalities in the state over the last 5 years?				5 states and UTs have no observation home for girls <sup>18</sup>
	What are the some of the bottlenecks/challenges in the implementation/roll-out of scheme? What are the institutional and structural hurdles to ensure sustainable delivery of services to vulnerable children under scheme in the state?	1. What were the some of the reasons for slow progress/ challenges in implementation of the scheme? Were there any instances of shortage of funds reported?	Only 33.5% of CCI in Odisha have adequate number of caregivers and adequate supervision. (MWCD 2018)			CCIs under JJF only receive per child maintenance funds from the government, with the funds for staff salaries, rent, infrastructure and other requirements being provided by the NGOs operating them. Allocations for NGO-run CCIs have also dropped since FY 2017-18.(CPR 2020)

<sup>17</sup> <https://nalsa.gov.in/acts-rules/guidelines/status-of-juvenile-justice-system-a-quick-overview>

<sup>18</sup> <https://nalsa.gov.in/acts-rules/guidelines/status-of-juvenile-justice-system-a-quick-overview>

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
		2. Were there any institutional/structural hurdles that led to delay in fund allocation or spending?		According to CPS scheme requirements, each district must have a Sponsorship and Foster Care Approval Committee that reviews and sanctions sponsorship and foster care funds. However, in the majority of districts, either no such committee exists or the committee that does is mostly ineffective. (Kundu and Bhuta 2021)		It was observed that larger number of Child Care Institutions (CCI) do not have a signed document of child protection policy. In the year 2016, about 47% CCIs/Homes in Odisha have written and signed protection policy for children. (MWCD 2018)
	What have been some of the unintended outcomes of scheme in Odisha?	1. Were there any additional activities/outputs/work/outcomes beyond the scope of the scheme for which funds were spent over the past 5 years?				In spite of such welfare law for juvenile offenders, there is a rise in the number of juvenile offenders across the country. (Kumar and Singh 2015)
<b>Efficiency</b>	To what extent the scheme adequately resourced to achieve the outcomes?	1. Were there any instances of funds shortage reported under scheme?		In the Union Budget 2021-22, Child Protection Services and Child Welfare Services have been merged into a new scheme called Mission Vatsalya, which has received a total allocation of Rs.	Even though registration is mandatory it is found that only 63% of total CCI in Odisha are registered under the JJ Act (MWCD 2018)	In Odisha, 18.27% of CCIs file an FIR in case of a missing child or leave without permission from CCIs <sup>19</sup> The Committee on review exercise of CCIs (2018) noted that many CCIs fail to provide even the basic services to the children including individual bedding, and proper nutrition and diet <sup>20</sup>

<sup>19</sup> <https://wcd.nic.in/sites/default/files/CIF%20Report%201.pdf>

<sup>20</sup> [https://prsindia.org/billtrack/the-juvenile-justice-care-and-protection-of-children-amendment-bill-2021#\\_edn12](https://prsindia.org/billtrack/the-juvenile-justice-care-and-protection-of-children-amendment-bill-2021#_edn12)

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
				900 crores. This is a huge shortfall of 40% against an allocation of Rs. 1,500 crores for ICPS alone in Union Budget 2020-21. (CBGA 2021)		
				<i>In Odisha the allocation has been increased to 85 crores in 2023-24 BE from 69 crores in previous year (RE)</i>		
	To what extent scheme delivered services within the stipulated timeframe?	1. In the past 5 years, was there a revision/ extension of the timelines by which the outcomes defined under the scope of scheme were to be achieved?				
	Are there any governance and monitoring mechanisms in place to track the progress and achievement of outcomes under scheme?	1. What is the reporting mechanism followed to track the progress made under scheme with respect to funds allocation, spending, shortfalls, outcomes?	CHILDLINE 1098 is a 24-hour hotline for distressed children. Odisha CCIs/Homes reported the greatest CHILDLINE1098 knowledge, however the national average was just 29.5%. (MWCD 2018)		Department of W&CD and MS shall conduct half yearly review of Odisha SCPS on utilization and achievements of JJA. (DWCD&MS)	Documentation and Record keeping is not taken very seriously in many of the CCIs/Homes. <sup>21</sup> In 15 states and UTs information on organisation interested in providing after care in maintained by DCPUs
		2. Is there an MIS system to track the budget allocation/ budget spent/ outcomes achieved for scheme ? If	With respect to CCIs/Homes maintaining Home		All income and expenditure of JJF shall be audited by	In 20 out of 35 states, District Magistrate are carrying out quarterly review of CWCs. <sup>22</sup>

<sup>21</sup> <https://wcd.nic.in/sites/default/files/CIF%20Report%201.pdf>

<sup>22</sup> <https://nalsa.gov.in/acts-rules/guidelines/status-of-juvenile-justice-system-a-quick-overview>

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
		yes, who is responsible for the maintenance and is it open to public?	Study Report for all its children, Odisha is the highest at 57% (MWCD 2018)		a CA firm selected by SCPS and the report submitted to Dept. of W&CD and MS (DWCD&MS)	
Sustainable	Is there any modification required at the local levels for better implementation of scheme?	1. What were the challenges/ bottlenecks highlighted by the officers at the district and local levels that led to delay in implementation or non-achievement of outcomes under scheme over the past 5 years?		Majority of the collaborative organizations running Child Line services in sample states complaint about untimely fund release, sometimes delayed by 2 years despite Child Line being an emergency project. Despite the team members deal with emotionally draining tasks, they neither gets compensated with adequate salaries, insurance coverages, nor have any holiday. (KDDC 2018)		The Standing Committee on Human Resource Development (2015) had noted that various statutory bodies under the JJ Act were not present in many states. As of 2019 only 17 of 35 states/Union Territories had all basic structures and bodies required under the Act in all districts. <sup>23</sup> In 32% of states, no training session have been held for staff of observation homes
		2. What were the challenges/ bottlenecks in receiving the benefits highlighted by the beneficiaries/ beneficiary's relatives under scheme over the past 5 years?				As per rule 56 of JJ rules 2007, a children committee is to be framed in every CCI. However, only 56% of CCIs have a children committee in Delhi. <sup>24</sup>

<sup>23</sup> <https://prsindia.org/billtrack/the-juvenile-justice-care-and-protection-of-children-amendment-bill-2021>

<sup>24</sup> <https://dcpcr.delhi.gov.in/sites/default/files/2020-04/juvenile--n.pdf>

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
	What are the critical lessons that can be learned from other districts and incorporated for better implementation (budgetary allocation, distribution) of child protection programmes/schemes relating to the welfare and rehabilitation of juveniles/children in conflict with law in Odisha?	1. Which districts have performed well in achieving the outcomes/ maximum funds spent for the scheme ?				
		2. Which districts reported to have benefitted maximum number of children under the scheme?				
	How well equipped and self-sufficient are the departments working on scheme in terms of monetary resources, manpower and technical skills?	1. Were there any instances of shortage of manpower/ capacity building initiatives reported due to lack of funds by the DWCD?	A large number of vacancies exist in CCI/Homes in different States/UTs. Odisha has 961 and 487 full-time and part-time vacancies (MWCD 2018)		Rule No. 40 of the JJ Rules, 2016 states that the Person-in-charge of every institution should facilitate the setting up of Children's Committees. 59.5% CCI in Odisha had Children's Committees (highest in India) (MWCD 2018)	As of July 2018, there were 629 adoption cases pending in various courts. <sup>25</sup> The Standing Committee on Human Resource Development (2015) also noted that CWCs and JJBs lack authority to manage their financial and human resources and are dependent on the state or district administration <sup>26</sup>
<b>Coherence</b>	How does the scheme align with the other ongoing juveniles/children in conflict with law related schemes at the national level?	1. Is there any alignment between different categories of allocations for the beneficiaries under scheme in Odisha and the allocations at the national level?				

<sup>25</sup> <https://prsindia.org/billtrack/the-juvenile-justice-care-and-protection-of-children-amendment-bill-2021>

<sup>26</sup> <https://prsindia.org/billtrack/the-juvenile-justice-care-and-protection-of-children-amendment-bill-2021>

OECD DAC	KEQs	SEQs	ICPS/MV		JJA	
			M1	M2	M1	M2
	How does scheme align with the other ongoing juveniles/children in conflict with law related schemes in Odisha?	1. Are there any components under scheme complementary to other ongoing state schemes relating to the scheme? What is the total amount that has been allocated/spent under the umbrella of other schemes relating to the given scheme in Odisha?				
	How does scheme align with the work of partner organisations in Odisha (partner programmes/interventions)?	1. Are there any projects/activities under scheme implemented in partnership with other organisations in Odisha? What has been the approximate budget of such partnership projects/activities over the past 5 years?		In August 2021, Odisha State Child Protection Society in collaboration with UNICEF India launched Sampark, a state helpdesk to provide psychosocial support to children during the pandemic. Through this, the government will provide tele-counselling to children and their parents/caregivers impacted by the pandemic (CRY 2021)		

**Table 4.10:** Matrix for schemes POCSO and BSSY

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
<b>Relevance</b>	How aligned are the allocations under the scheme with global/SDG priorities and strategies?	1. Is there any alignment between different categories of allocations for the beneficiaries under the scheme and the allocations at the global level?			In order to reinforce the impact and reach of Child Protection Schemes being run at the national level, Biju Sishu Surakshya Yojana, a state initiative, is dedicated to work for the most vulnerable children of the society. Launched in 2016, the scheme provides monetary assistance to support for their technical education, other expenses that are not covered under the 'Green Passage Scheme' of the Higher Education Department, Odisha. The scheme broadly covers Goal 2: Zero Hunger; SDG 4: Quality Education; SDG 10: Reduce inequality within and among countries (GoO,2022).	
		2. How much has been the budgetary allocation to meet the scheme targets in Odisha and SDG 2030 targets related to the scheme?	RE for year 2021-22 was 144.4, 6981.16 lakhs for SDG goals 16.3 & 16.b respectively (GoO, 2022)		RE for year 2021-22 was Rs 180,120 & Rs 3500 lakh for SDG goal 2.2, 4.b & 10.1 respectively (GoO, 2022).	
	Alignment of the scheme with Odisha government priorities at state, district and local levels				The scheme highlighted that the state government will select three students from each district, who have proved their excellence in academic fields. A minimum assistance of Rs.7000 and maximum assistance of Rs.40,000 is budgeted for the eligible CNCP child who passed out from a Child Care Institute. The amount is allotted for admissions and study material and is paid to the university to which the child has applied for. The amount is divided as per the units in the 30 districts in which 10 units from each of the 30 districts shall be aided with	

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
					ITI with an amount of Rs.7000 each, 5 children from each district shall be provided Rs.10,000 for Diploma/Polytechnic and 3 children from each district shall be assisted with an amount of Rs.40,000 to pursue B.tech/B.Pharma/MCA/MBBS/Hotel Management & catering services.	
	Does the budget allocations under scheme address gender inequalities and equity gaps?	1. Is there any budget allocated or spent from scheme to address the gender inequalities in the state over the last 5 years?	Sexual Abuse of boys is not uncommon; however, it is much less reported or addressed. Hence, both the JJ Act and the Protection of Children from Sexual Offences (POCSO) Act are gender neutral. (MWCD 2018)		The scheme even provides financial assistance for the girl child and also monetary assistance is given for marriages. In addition, For the girls completing 18 years of age and boys completing 21 years shall be eligible for Rs.50,000 and Rs.40,000 respectively as a one-time marriage assistance paid directly to bank account of girl or boy. There will be 5 boys and 5 girls chosen from each district for this assistance.	
	To what extent has scheme integrated an equity-based approach into its design and implementation? How adequate is this approach?	1. Are there any funds allocated or spent under scheme for the welfare and rehabilitation of various marginalized beneficiaries over the past 5 years?			The entire scheme looks after the children who have lost their biological parents or adoptive parents and have no legal guardian & children who are affected/infected with HIV Aids. Govt of Odisha is committed for the welfare of orphan children. To provide a safety cover to these children, the support given under Biju Sishu Surkshya Yojana, Juvenile Justice Fund and Child protection scheme got extended to a new scheme called Ashirbad (GoO, 2021)	

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
		2. Are there any categories of the marginalized beneficiaries for which there has been no budgetary allocation made or spent over the past 5 years?				
	To what extent has the state government been able to adapt scheme to changing needs and priorities, specifically following COVID-19? Are there any ongoing COVID-specific programs and interventions?	1. Are there any special provisions through funds allocation/ spending made for the welfare and rehabilitation of children adversely affected by COVID-19?			In the post-pandemic fiscal strategy, Odisha announced a scheme – <i>Odisha Ashirwad Yojana</i> – to provide financial transfers to children who lost their parents to COVID-19. The budgetary allocation announced in 2023-24 (BE) for <i>Odisha Ashirwad Yojana</i> was Rs 5200 lakhs.	Rs 10 crore is provided towards Biju Sishu Surakhya Yojana ‘ASHIRBAD’ for the care and protection of specially-cared children whose parents have died during the Covid-19 pandemic
<b>Effectiveness</b>	To what extent scheme in Odisha been effective in achieving the intended outcomes?	1. What proportion of budget allocated has been utilized under the scheme?	12332 cases Pending Cases in POCSO Courts in Odisha(Lok Sabha 2022c)	POCSO cases increased 22% in 2018 and 19% in 2019. <sup>27</sup> POCSO contributes significantly in reducing sexual abuse of children in India <sup>28</sup>	Tentative budget fixed for the scheme per annum was Rs 2,75,00,000/-. However, amount of Rs20,61,300/- has been released for the scheme in Budget by Odisha Govt during FY 2018-19. The amount increased to Rs 1.65 crore during the FY 2019-20.(DWCD 2020)	In case of Odisha, many welfare programmes like, “Biju Sishu Surakhya Yojana”, “Mission Shakti” etc are in action for addressing various challenges encountered in the areas of maternal & child

<sup>27</sup> <https://satyarthi.org.in/wp-content/uploads/2021/03/Status-of-POCSO-Cases-2017-2019.pdf>

<sup>28</sup> <https://www.nature.com/articles/s41599-022-01469-x>

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
						mortality, maternal care, girl children education etc. <sup>29</sup>
		2. What has been the outcome-wise allocation and spending under the scheme over the past 5 years?		On an average, it takes 509.78 days (nearly 1 year and 5 months) for a POCSO case to be disposed of as against the one year time period stipulated by Section 35 of the Act <sup>30</sup>	All online applications shall be disposed within 60 days from the date of submission including approval of the Collector. If the application is not disposed off within the dateline, it will be treated as deemed to be approved, and the child will be entitled for the benefit. (DWCD 2020)	
	How effective has the budget allocation and expenditure under scheme in addressing gender inequalities and inherent equity gaps or taking into consideration the disparities with regard to caste, residence, gender, religion, wealth?	1. What has been the proportion of funds spent under the scheme to address the gender inequalities in the state over the last 5 years?		Out of the total cases registered under POCSO, 55% of cases were registered under Child Rape (Sec 4 & 6 of POCSO Act/ Section 376 of IPC) in 2019, among these cases 99% of the victims were female <sup>31</sup>	Separate Financial Support for girl child: Deposit of Rs 2000 per year in Sukanya Samridhi Yojana (DWCD 2020)	Some significant programmes initiated by the government which have ensured health security of the pregnant and lactating mothers as well adolescent girls, such as; Biju Sishu Surakshya Yojana (BSSY), Biju Swasthya Kalyana Yojana (BSKY). <sup>32</sup>

<sup>29</sup> <https://sirdodisha.nic.in/download/Genderdevelopment.pdf>

<sup>30</sup> <https://vidhilegalpolicy.in/research/a-decade-of-pocso-developments-challenges-and-insights-from-judicial-data/>

<sup>31</sup> <https://satyarthi.org.in/wp-content/uploads/2021/03/Status-of-POCSO-Cases-2017-2019.pdf>

<sup>32</sup> <https://sirdodisha.nic.in/download/Genderdevelopment.pdf>

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
	What are the some of the bottlenecks/challenges in the implementation/roll-out of scheme? What are the institutional and structural hurdles to ensure sustainable delivery of services to vulnerable children under scheme in the state?	1. What were the some of the reasons for slow progress/challenges in implementation of the scheme? Were there any instances of shortage of funds reported?		According to Crimes in India 2017, 90.1 per cent of trials under the POCSO Act were pending(Ganguly 2021)	Choosing Meritorious Children from child care institutions in each district equalises the standing of children with the already existing competition and assures them acceptance in the society so that they can build a better future for themselves. The monetary assistance to the girls under Sukanya Samriddhi Yojana as well as helping children attaining 18 years of age with Marriage assistance is well noted. However, we analyse that the resources should cover more children. As per the new guidelines for the scheme, the scheme is operational in all the 30 districts. However, coverage of children is the same. The efficiency evaluation then only be understood after the key interviews are taken with the key stakeholders to understand how many children can apply for this scheme. Then only the efficiency evaluation can be completed	
		2. Were there any institutional/structural hurdles that led to delay in fund allocation or spending?		43.44% of trials under POCSO end in acquittals while only 14.03% end in convictions. For every one conviction in a POCSO case, there are three acquittals. <sup>33</sup>		
	What have been some of the unintended outcomes of scheme in Odisha?	1. Were there any additional activities/outputs/work/outcomes beyond the scope of the scheme for which funds were spent over the past 5 years?		The study carried out by KSCF on Awareness and Perceptions about Child Sexual Abuse	Coverage under BSSY Scheme for year 2018-19:	

<sup>33</sup> <https://indianexpress.com/article/explained/explained-law/10-years-of-pocso-an-analysis-of-indias-landmark-child-abuse-law-8276030/>

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
				among Young Adults in India shows that 25% (5.8cr) of males experienced sexual abuse during their childhood. Despite this, the number of cases registered is negligible, reflecting a huge disparity <sup>34</sup>	<ul style="list-style-type: none"> <li>•95 of beneficiaries identified and 29 children covered under the support for technical education.</li> <li>•104 beneficiaries identified and 49 children covered under the support for meritorious student as encouragement.</li> <li>•362 beneficiaries identified and 151 girl child covered under Sukanya Samrudhi Yojana.</li> <li>•32 beneficiaries identified and 11 covered under the marriage assistance. (DWCD 2020)</li> </ul>	
<b>Efficiency</b>	To what extent the scheme adequately resourced to achieve the outcomes?	1. Were there any instances of funds shortage reported under scheme?	Cases Pending Trial At The End Of The Year increased in Odisha from 3148 in 2018 to 6661 in 2020 (Lok Sabha 2022b)	Since 2017 the pending cases for investigation have increased by 44% in 2019 with an average annual increase of 15% <sup>35</sup>		
	To what extent scheme delivered services within the stipulated timeframe?	1. In the past 5 years, was there a revision/ extension of the timelines by which the outcomes defined under the scope of scheme were to be achieved?				

<sup>34</sup> <https://satyarthi.org.in/wp-content/uploads/2021/03/Status-of-POCSO-Cases-2017-2019.pdf>

<sup>35</sup> <https://satyarthi.org.in/wp-content/uploads/2021/03/Status-of-POCSO-Cases-2017-2019.pdf>

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
	Are there any governance and monitoring mechanisms in place to track the progress and achievement of outcomes under scheme?	1. What is the reporting mechanism followed to track the progress made under scheme with respect to funds allocation, spending, shortfalls, outcomes?	700 out of planned 1023 Fast Track Special Courts (FTSCs) operational (Lok Sabha 2022a)	In 2021 only 36.5% of crimes against children are registered under POCSO Act <sup>36</sup>	The Collector /ADM of the concerned district will monitor and supervise the progress of the scheme on monthly basis. The DCPO should also ensure proper maintenance of the registers and records relating execution of the scheme to maintain transparency. (DWCD 2020)	
		2. Is there an MIS system to track the budget allocation/ budget spent/ outcomes achieved for scheme ? If yes, who is responsible for the maintenance and is it open to public?				

<sup>36</sup> <https://www.nature.com/articles/s41599-022-01469-x>

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
<b>Sustainable</b>	Is there any modification required at the local levels for better implementation of scheme?	1. What were the challenges/ bottlenecks highlighted by the officers at the district and local levels that led to delay in implementation or non-achievement of outcomes under scheme over the past 5 years?	An analysis of disposal of cases shows that the conviction rates are very poor and majority of the offenders are acquitted or discharged. The conviction rate in 2015 was only 35.6 percent. The disposal of cases takes a long time and many cases remain pending; the pendency rate being 88 percent in 2015 (MWCD 2016)	The total cases for trial increased 28% in 2018, increasing from 93,423 cases in 2017 to 1,19,710 cases in 2018 <sup>37</sup> . Odisha reported conviction rates of 18.8% which is below national average of 34.2%.		
		2. What were the challenges/ bottlenecks in receiving the benefits highlighted by the beneficiaries/ beneficiary's relatives under scheme over the past 5 years?				

<sup>37</sup> <https://satyarthi.org.in/wp-content/uploads/2021/03/Status-of-POCSO-Cases-2017-2019.pdf>

OECD DAC	KEQs	SEQs	POCSO		BSSY	
			M1	M2	M1	M2
	How well equipped and self-sufficient are the departments working on scheme in terms of monetary resources, manpower and technical skills?	1. Were there any instances of shortage of manpower/ capacity building initiatives reported due to lack of funds by the DWCD?		According to an RTI response dated 19/2/21, out of the 1023 Fast track courts to be set up, 612 FTC's are already functional. 89% of POCSO cases still await trial. <sup>38</sup>		
	How does scheme align with the work of partner organisations in Odisha (partner programmes/interventions)?	1. Are there any projects/activities under scheme implemented in partnership with other organisations in Odisha? What has been the approximate budget of such partnership projects/activities over the past 5 years?				

<sup>38</sup> <https://satyarthi.org.in/wp-content/uploads/2021/03/Status-of-POCSO-Cases-2017-2019.pdf>

**Table 4.11:** Matrix for schemes LA

OECD DAC	KEQs	SEQs	LA	
			M1	M2
<b>Relevance</b>	How aligned are the allocations under the scheme with global/SDG priorities and strategies?	1. Is there any alignment between different categories of allocations for the beneficiaries under the scheme and the allocations at the global level?		
		2. How much has been the budgetary allocation to meet the scheme targets in Odisha and SDG 2030 targets related to the scheme?	RE for year 2021-22 was 191.31&81.99 lakh for SDG goal 8.7& 16.2 respectively (GoO, 2022)	
	Alignment of the scheme with Odisha government priorities at state, district and local levels			
	Does the budget allocations under scheme address gender inequalities and equity gaps?	1. Is there any budget allocated or spent from scheme to address the gender inequalities in the state over the last 5 years?	The budgeted estimates to eradicate forced labour, end modern slavery and human trafficking is 191.31 lakhs in 2022-23 (GoO, 2022)	
	To what extent has scheme integrated an equity-based approach into its design and implementation? How adequate is this approach?	1. Are there any funds allocated or spent under scheme for the welfare and rehabilitation of various marginalized beneficiaries over the past 5 years?		
		2. Are there any categories of the marginalized beneficiaries for which there has been no budgetary allocation made or spent over the past 5 years?		
	To what extent has the state government been able to adapt scheme to changing needs and priorities, specifically following COVID-19? Are there any ongoing COVID-specific programs and interventions?	1. Are there any special provisions through funds allocation/ spending made for the welfare and rehabilitation of children adversely affected by COVID-19?		A study conducted by Campaign Against Child Labour in 24 districts of Tamil Nadu reported an increase in the proportion of working children from 28% to 80% because of the pandemic and school closures during the pandemic. This increase is to the tune of 280% among children from vulnerable communities. A similar survey in 19 districts of West Bengal showed an increase in child labour by around 105% during pandemic. (The Hindu, 2021). However, such a survey has not been commissioned in Odisha yet.

OECD DAC	KEQs	SEQs	LA	
			M1	M2
<b>Effectiveness</b>	To what extent scheme in Odisha been effective in achieving the intended outcomes?	1. What proportion of budget allocated has been utilized under the scheme?		There are states where child labour has increased both in absolute numbers and in terms of percentile of child population. (Plan India, 2019)
		2. What has been the outcome-wise allocation and spending under the scheme over the past 5 years?		
	How effective has the budget allocation and expenditure under scheme in addressing gender inequalities and inherent equity gaps or taking into consideration the disparities with regard to caste, residence, gender, religion, wealth?	1. What has been the proportion of funds spent under the scheme to address the gender inequalities in the state over the last 5 years?		
		2. What has been the proportion of funds spent under the scheme for the welfare and rehabilitation of the children over the last 5 years?		

#### 4.6 Utilisation Ratio of Child Protection Schemes in Odisha

The trend in receipt and utilisation of funds by Odisha State Child Protection Societies (OSCPS) during the five years from 2016-17 to 2020-21 revealed that the percentage of utilisation of available funds was continually decreasing from 70.47 *per cent* in 2016-17 to 31.60 *per cent* in 2020-21 (Accountant General's Office, Government of Odisha, 2023) (see table 4.12).

**Table 4.12:** Receipt and utilisation of funds by Odisha State Child Protection Society (₹ in crore)

Year	Opening Balance	Received from GoI	Received from GoO	Interest and other receipts	Total funds available	Utilisation	Percentage of utilisation	Closing Balance
2016-17	40	22.79	16.07	3.07	81.93	57.74	70.47	24.19
2017-18	24.19	18.15	13.73	6.4	62.47	29.47	47.17	33
2018-19	33	41.22	34.38	2.33	110.93	49.82	44.91	61.11
2019-20	61.11	35.41	27.57	5.19	129.28	47.52	36.76	81.76
2020-21	81.76	37.64	27.56	23.8	170.76	53.96	31.6	116.8
<b>Total</b>	--	<b>155.21</b>	<b>119.31</b>	<b>40.79</b>	--	<b>238.51</b>		--

*Source:* Government of Odisha (2023)

The unutilised balance in 13 components were more than Rs. one crore in each component, as shown in Table 4.13. The non-utilisation of funds available with the OSCPS was due to unutilised components in infrastructure and human resources in CCIs.

**Table 4.13:** Details of Unutilized balances, as of March 2021

Sl. No.	Particulars of Head	Purpose	Closing Balance (₹ in crore)
1	NGO run Children's Home	For maintenance of CCIs run by NGOs	33.02
2	District Child Protection Units	For expenditure to be made by DCPUs	18.49
3	Construction Grant by GoO	Funds to be utilised for construction and maintenance of CCIs run by Government.	11.69
4	Non-GIA Children's Fund	The fund to be given to non-GIA CCIs of their utilisation.	11.5
5	Juvenile Justice Boards	For expenditure on JJB	7.95
6	Observation and Special Home (Govt. run Home)/ Utkal Balashram (Govt. run Children's Home)	Funds for Balashram; OH and SH and Utkal	4.52
7	Odisha State Child Protection Society	Funds to be utilised by OSCPS	3.85
8	Received from Others	No specific	3.29
9	Specialized Adoption Agencies (SAAs)	For management of SSA	1.68
10	Child Welfare Committees	For expenditure committees in CCIs	1.45
11	Biju Surakshya Yojana	It is fund to be utilised for "Biju Surakshya Yojana" to provide support to the vulnerable children.	1.16
12	Interest received from Bank	Due to parking and accumulation of fund in the savings bank without utilisation.	13.75
13	Received from Flexi Fund	Interest earned from bank deposits	3.44
	<b>Total</b>		<b>115.79</b>

*Source:* Government of Odisha (2023): Records of Odisha State Child Protection Society (OSCPS)

The Accountant General's Office in Odisha reported that expenditure efficiency of Odisha Child Care Protection Society decreased over the period from 2016-17 to 2020-21. The percentage of utilisation of available funds continually decreased from 70.47 per cent in 2016-17 to 31.60 per cent in 2020-21. Out of the total number of 93,865 children identified as vulnerable in the baseline surveys, only 1,973 children (two per cent) were put in different CCIs by the DCPUs. No State specific database had been created to monitor trends and patterns on the subject matter of protection of children, as envisaged in the guidelines. Available physical infrastructure as well as human resources were not adequate and as per the norm to provide effective child care and protection services. As such, the inmates of the Children Care Institutions had not been provided with desired level of basic facilities required amenities. Further, security measures at CCIs were not adequate despite cases of missing children being reported. Functioning of the CCIs were not being monitored

adequately by the District Inspection Committees. *The district-level case studies of child protection schemes will be included in chapter 6.*

## 4.7 SDG Framework and Child Protection Interventions in Odisha

This section analyses the fiscal commitments for SDG related goals for child protection in Odisha. Table 4.14 indicates the SDG budget estimates of Government of Odisha for each scheme across various related SDG targets where the budget estimates during FY 2022-23 are highest for POCSO, however, ICPS (Mission Vatsalya) ranks the lowest in the hierarchy.

**Table 4.14:** Budgets for SDGs related to CP (Rs in lakhs)

Scheme	SDG Target	Indicators	2020-21 (Actuals)	2021-22 (RE)	2022-23 (BE)
<b>ICPS/MV</b>	5.1	End all forms of discrimination against all women and girls everywhere	1690.16	0	0
	5.2	Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation	0	2305.5	0
	5.3	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation	2253.54	0	0
	5.3	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation	3074.02	8500	0
	16.2	End abuse, exploitation, trafficking and all forms of violence against and torture of children	1690.16	0	0
	8.7	Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms	0	2305	0
<b>POCSO</b>	16.3	Promote the rule of law at the national and international levels and ensure equal access to justice for all	0	144.64	3726.27
	16.b	Promote and enforce non - discriminatory laws and policies for sustainable development	422.28	6981.16	3677.09
<b>LA</b>	8.7	Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms	199.49	191.31	191.31
	16.2	End abuse, exploitation, trafficking and all forms of violence against and torture of children	85.5	81.99	81.99

<b>BSSY</b>	2.2	By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons	360	180	180
	4.B	By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries	240	120	120
	10.2	By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	0	3500	4000
<b>JJF</b>	16.A	Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime	500	300	500

Source: GoO, 2022

**Table 4.15:** Disaggregated SDG Budgets for Child Protection (Rs in crore)

Scheme	Metric	2020-21 (Actuals)	2021-22 (RE)	2022-23 (BE)
<b>ICPS/MV</b>	Budgets	56.34	76.85	85.00
	SDG Budget (%)	0.05	0.05	0.05
	State Budget (%)	0.04	0.05	0.05
<b>POCSO</b>	Budgets	4.22	71.26	74.03
	SDG Budget (%)	0.00	0.05	0.04
	State Budget (%)	0.00	0.05	0.04
<b>LA</b>	Budgets	2.85	2.73	2.73
	SDG Budget (%)	0.00	0.00	0.00
	State Budget (%)	0.00	0.00	0.00
<b>JJF</b>	Budgets	5.00	3.00	5.00
	SDG Budget (%)	0.00	0.00	0.00
	State Budget (%)	0.00	0.00	0.00
<b>BSSY</b>	Budgets	6.00	38.00	43.00
	SDG Budget (%)	0.01	0.03	0.02
	State Budget (%)	0.00	0.02	0.02
<b>Total of all 5 schemes</b>	Budgets	74.41	191.84	209.77
	SDG Budget (%)	0.0649	0.1354	0.1135
	State Budget (%)	0.0593	0.1228	0.111

Source: Authors' calculations

We estimated the percentage of various schemes in the budget for Sustainable Development Goals (SDG) and the state budget, as presented in table 3.8. The table 4.15 shows a grim reality of the focus on child protection schemes in Odisha in terms of the share of State Government budget. Even though six highest budget allocation schemes were taken into consideration in this study, they do not form even 0.1% of the entire budget of the state of Odisha, showing the immediate and urgent intervention in this important sphere of child protection and welfare.

## **4.8 Conclusion**

The child protection schemes are designed and implemented to reach the human development outcome and impacts, within overall framework of UN Sustainable Development Goals. Using OECD evaluation criteria, we analysed five child protection schemes of Odisha out of the total 23 child protection schemes in Odisha across various sectors. The intergovernmental fiscal transfers and State specific programmes designed for “children in need of care and protection” and “children in conflict of law” are evaluated for its relevance, coherence, effectiveness, efficiency and sustainability against their policy design, objectives, activities and results. The drivers for success and failure of these schemes have been carried out through desk reviews of government policy strategy and budget documents and available reports on the fiscal interventions for child protection by Government of Odisha through scheme-specific matrices. The theory of change depicts the broad overview of the various fiscal interventions for child protection with activities, outputs, intended outcomes and impacts. Keeping this as an analytical backdrop, the evaluation exercise through M1 and M2 reflects the bottlenecks in successful implementation of certain schemes. The delays in funds from the centre and the low utilisation ratios are identified as the challenges in effective execution of child protection programmes in Odisha. Overall, the programmes have been relevant and effective in terms of addressing the concerns of children in the post pandemic fiscal strategy of Odisha, and fiscally sustainable through public expenditure convergence over time. The gender equity addressed in the child protection schemes are laudable.

However, translating financial inputs into outputs and outcome through effective State support to children in need of care and protection and children in conflict of law are significant for the economic development. The exercise has largely put forth the questions that remain unanswered given the information available in public domain. Hence, transparency in converting the financial inputs to output and then outcomes is required for successful implementation of the child protection schemes. This shall help reduce the inefficiency related to utilisation and elucidate better ways of

execution of programs so that no child is left behind. The district-level case studies of child protection schemes will be included in chapter 6.

## Chapter 5

### **Public Financial Management and Children Protection Outcomes: A Quantitative Evaluation**

As per the 2011 census, India is home to 444 million children between the ages of 0–18 years, constituting more than a third of India’s total population. According to the most recent data from India’s National Crime Record Bureau (NCRB), every four minutes a new crime is recorded that targets children. When children are exposed to crime and violence it may have long-lasting effects on their mental and physical health, as well as on their growth and development. More and more biomedical evidence points to a plausible link between childhood trauma and poor health. Studies have found changes in the nervous system, and immune system of children who were exposed to crime and violence<sup>39</sup>. The effects of crime against children are felt at every level of society, including in the home, neighborhood, and larger community. Children who are exposed to violence and criminality are more likely to become offenders as adults, and the intergenerational impacts may trap families in cycles of hardship, deprivation, and poor health and another study indicate a 20-year decrease in life expectancy for children who faced six or more bad childhood experiences (mostly types of abuse and neglect) compared to those who had none<sup>40</sup>. Teens who have been physically or sexually abused are two-to-eight times more likely to try to kill themselves or succeed than other teens<sup>41</sup>.

While India aspires to become a \$5 trillion economy, it is necessary to make it a safer place for children to live. Crime incidence does not necessarily go down as the country’s income increases. There are certain “capabilities” (like education and nutrition) that are positively correlated with per capita income and, without direct intervention, tend to increase with economic expansion. However, protection against crime is not an outcome of economic prosperity; in fact, there are egregious incidents of violence and crime growing against the backdrop of an increase in per capita income and other development metrics<sup>42</sup>. Therefore, addressing crime in a society is inherently a question of public action. Against this backdrop, this chapter tries to analyse the state’s role in curbing the incidence of crimes against children and ascertain the impact of social sector

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<sup>39</sup> Repetti, Taylor, and Seeman 2002; Felitti et al. 1998; Teicher and Samson 2016; Kundakovic and Champagne 2015.

<sup>40</sup> Hughes et al. 2017 and. Brown et al. 2009

<sup>41</sup> Evans, Hawton, and Rodham 2005; Fergusson, Boden, and Horwood 2008.

<sup>42</sup> Mavi 2014.

spending—in particular public financial management (PFM) tools like child budgeting—on crime involving children.

### **5.1. Determinants of Child Protection Outcomes: A Survey**

The general literature has focused mostly on social, psychological, and economic variables explaining the dynamics of crime in different nations (e.g., Becker 1968; Fleisher 1966; Freeman 1996; Jacob and Lefgren 2003; Levitt 1998, 2004; Lochner and Moretti 2004; Levitt and Lochner 2001; Roman and Butts 2005; Merlo and Wolpin 2015; Jawadi et al. 2021). Using data from France for 1975Q1–2013Q4 and the United Kingdom for 1983Q1–2018Q2, Jawadi et al. (2021) show a significant direct relationship between unemployment shocks and crime rates in both countries. Pellegrina (2008) used data from Italy from 1999 to 2002 to show that the length of a trial has a positive effect on crime. In the case of Greece, Laspa (2015) looks into what causes people to commit crime. Using data from Japan from 1964 to 2009, Halicioglu, Andres, and Yamamura (2012) look at factors that can explain both the total amount of crime and the different types of crime. In the context of India, Dutta and Husain (2009) study the determinants of crime rates by taking data on Indian states from 1999–2005. The study found the number of crimes registered under the Indian Penal Code (IPC) per 10,000 people to be inversely proportional to the number of policemen per 1,000 square kilometer, but directly proportional to conviction rate in the previous year and the number of IPC cases per civil policemen.

Tyagi (2016) considers panel data from 13 Indian states from 2003 to 2007. This study examines juvenile delinquency as a function of a variety of independent factors including number of convicted juveniles (under IPC) in the last year, number of adults arrested, strength of the police force, per capita income, unemployment among youth, and corruption. The study demonstrates that an increase in the police force has a negative impact, arrests of adults have a positive effect, and youth unemployment has a positive effect, but, per capita income at the state level has no influence on the crimes committed by juveniles. Dutta et al. (2020) incorporated a larger panel dataset by considering 17 Indian states from 2011–13. The study used incidence of juvenile property crime per capita as the dependent variable and net state domestic product (NSDP) per capita, police per capita, adult crime, and illiteracy rate as the explanatory variables. The study points out a nonlinear relationship exists between state per capita income and the incidence of juvenile property crime. The study demonstrates that the frequency of property crimes committed by adolescents increases as the NSDP grows, since a richer state or higher urbanization provide the opportunity for such conduct. When the per capita NSDP increases further, the positive effect of the NSDP on juvenile delinquency lessens. Thus, as NSDP per capita increases further, youth criminality is abated. The

cause of criminality in children is a much-discussed topic but there is a dearth of literature that talks about the protection of children.

The existing literature has not empirically looked into the role of State and public policies in curbing crimes against children, and this study tries to fill in that gap prevalent in the literature by looking into the link between child budgeting and crime against children. Though such links have not yet been explored in the context of India, existing research has demonstrated a beneficial relationship between gender budgeting initiatives and gender outcomes. Stotsky, Chakraborty, and Gandhi (2019) analyze data from 1991–2015 for 29 Indian states in order to study the impact of fiscal transfers on gender equality. The study points out that unconditional budgetary transfers improve gender equality. Stotsky and Zaman (2016) investigate the effect of gender budgeting on gender equality outcomes and conclude that gender budgeting has a positive influence on gender equality in elementary and secondary education. Specifically, they find that states that work on gender budgeting have made more progress toward equal enrollment in primary schools than states that don't. The impact of gender budgeting on sectoral gender outcomes is examined by Chakraborty, Ingrams, and Singh (2017) for the Asia Pacific area. The researchers conclude that gender budgeting has a statistically significant influence on educational and health outcomes but no effect on labor force participation rates. They also highlight that public expenditure significantly improved gender equality. Given the literature suggesting fiscal management tools have a significant positive result on gender outcomes, this chapter studies the impact of the same on the welfare of child. This kind of research has not yet been conducted in the sphere of welfare of children. The chapter aims to study the role of the state in the prevention of crime against children, special emphasis on child budgeting.

## **5.2. Child Protection Outcomes: Interpreting the Data**

The study takes into account a panel dataset containing observations for different India states as cross-section units across a time period of eight years from 2013 to 2020. This section gives an overview of the variables used in the study, their corresponding data sources, and descriptive statistics of the given variables. The rationale behind taking the time period from 2013–20 is the introduction of the country's child budget in 2013 by the state of Bihar. Except for the states of Telangana (which was not formed as of 2013) and Jammu and Kashmir (where data is scarce), all states are included. Both the dependent as well as independent variables incorporated in the study for conducting the panel regression analysis are summarized in the table 5.1 , along

with their data sources. Log of crime incidence has been used as the dependent variable while the explanatory factors are grouped into three broad categories: gross state domestic product (GSDP) variables, social spending variables, and child budget dummies (table 5.1).

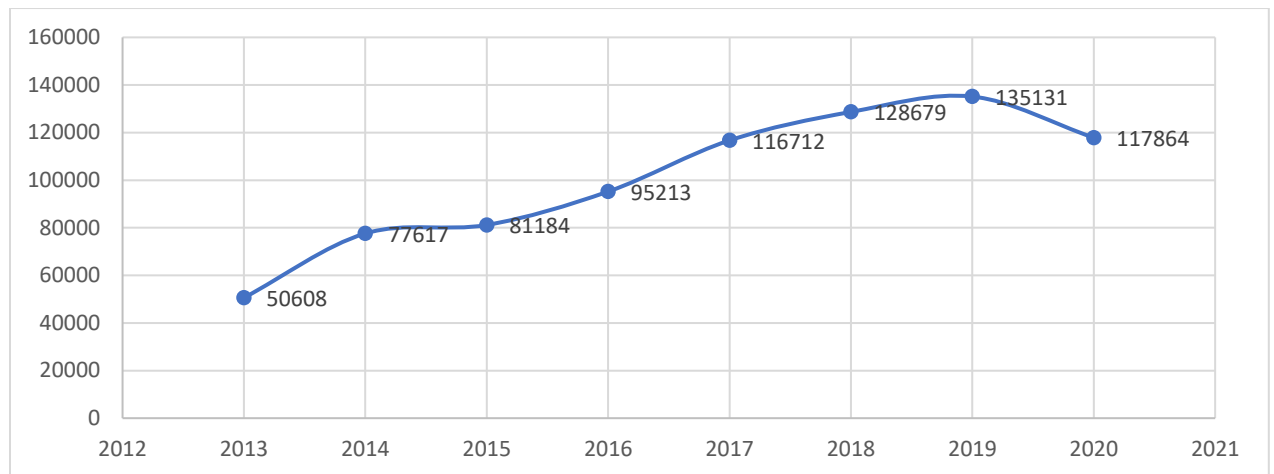
**Table 5.1:** Data: Definition and Sources of Variables

S.no	Groups	Variable Symbol	Variable Definition	Source
1	Crime against children	log_crime_incidence	Log of crime incidence: incidence of crime against children as reported by the state	National Crime Record Bureau
2		Population	Projected total population	National Commission on Population, Ministry of Health and Family Welfare
3	GSDP variables	gsdp_const_pc	GSDP per capita: GSDP (in Rs lakh)/population	NIPFP database
4		gsdp_const_g	GSDP growth rate: rate of growth of GSDP	NIPFP database
5	Social spending variables	ss_revenue_pc	Revenue social spending per capita: Revenue expenditure on social services (Rs lakh)/population	Budget documents and finance accounts
6		ss_capital_pc	Capital social spending per capita: capital expenditure on social services (Rs lakh)/population	Budget documents and finance accounts
7		total_ss_pc	Total social spending per capita=capital expenditure+revenue expenditure on social services (Rs lakh)/population	Budget documents and finance accounts
8	Child budget dummies	yo_dummy	Year of inception dummy: dummy that takes value 1 for the year of inception of child budget in the state, 0 otherwise for all remaining years	Child budgeting statements, Ministry of Finance, and UNICEF
9		cb_dummy	Child budgeting dummy: dummy that takes value 1 for the years that a state has child budget, 0 otherwise for all remaining years	Child budgeting statements, Ministry of Finance, and UNICEF

The data on crime incidence is sourced from the National Crime Records Bureau (NCRB), Ministry of Home Affairs, Government of India. The graphs below give clear evidence of a substantial surge in crime of all types committed against children during the time period under consideration. As per the available statistics, crime reports involving minors skyrocketed from 50,608 in 2013 to 135,131 in 2019, an increase of 167 percent, before levelling off at 117,864 in 2020 (figure 5.1). According to the most recent data from the NCRB, every four minutes a new crime is recorded that targets children in India. Figure 5.1 shows the trend in crime incidence. Out of all the states, Uttar Pradesh reported the highest incidence of crime against children over the

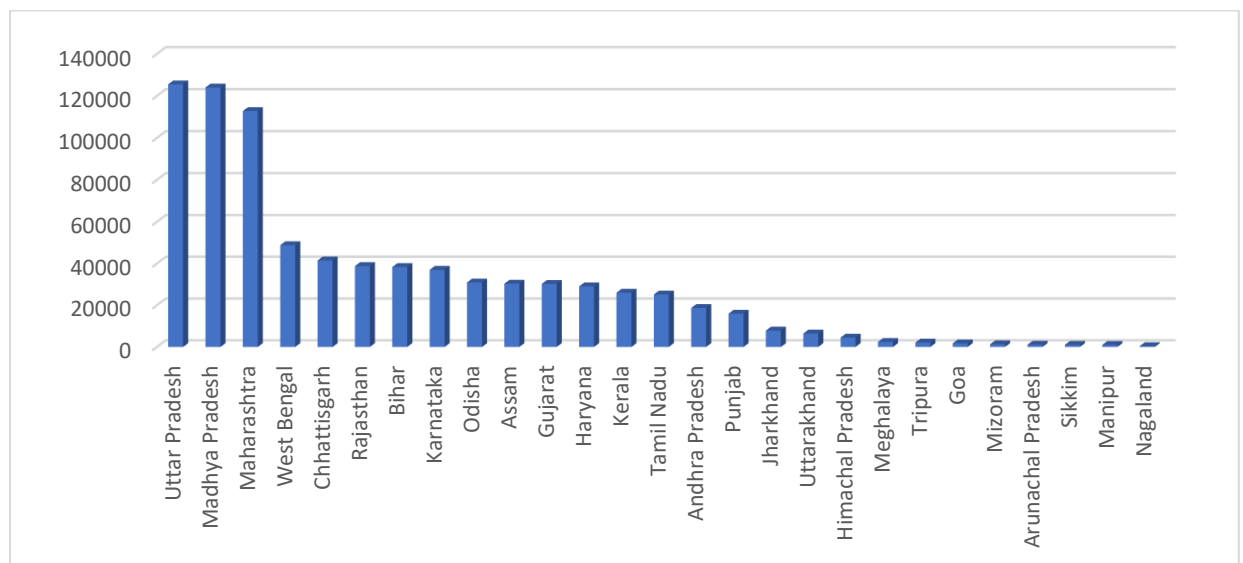
years, followed by Madhya Pradesh. Further, figure 5.2 gives the statewise total incidence of crime during the period 2013–20. As observed, crime incidence has been highest in Uttar Pradesh followed by Madhya Pradesh and Maharashtra, while Nagaland and three northeastern states (Arunachal Pradesh, Manipur, and Sikkim) of India reported the lowest crime against children.

**Figure 5.1:** Crime Incidence for Various Years



**Source:** NCRB (various years)

**Figure 5.2:** The Total Incidence of Crime against Children, 2013–20

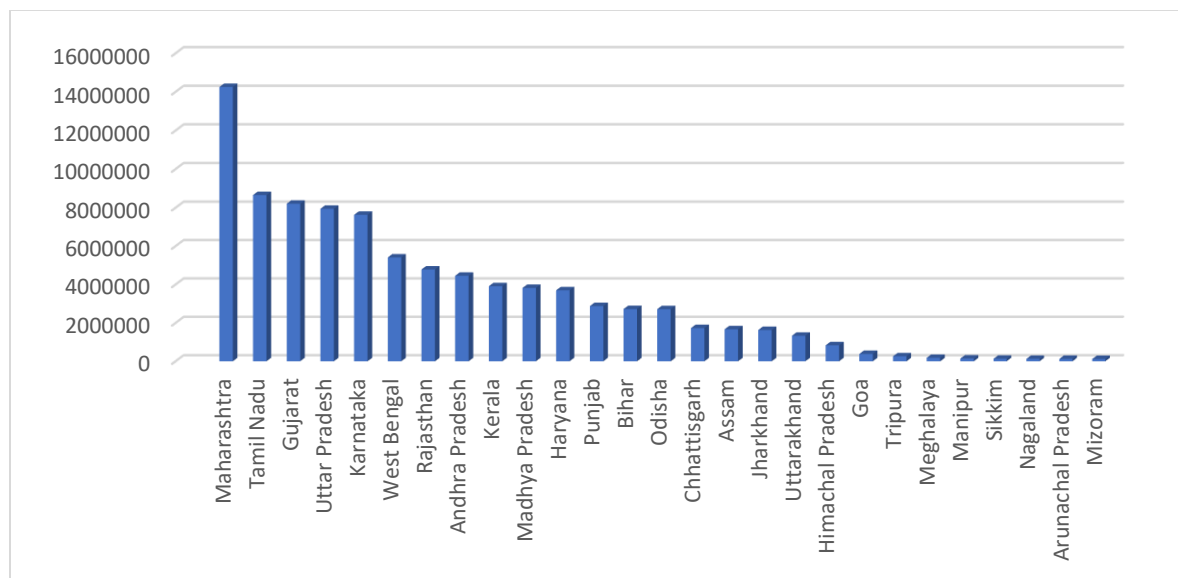


**Note:** States with child budgeting are Maharashtra, Chhattisgarh, Bihar, Karnataka, Odisha, Assam and Kerala

**Source:** NCRB (various years)

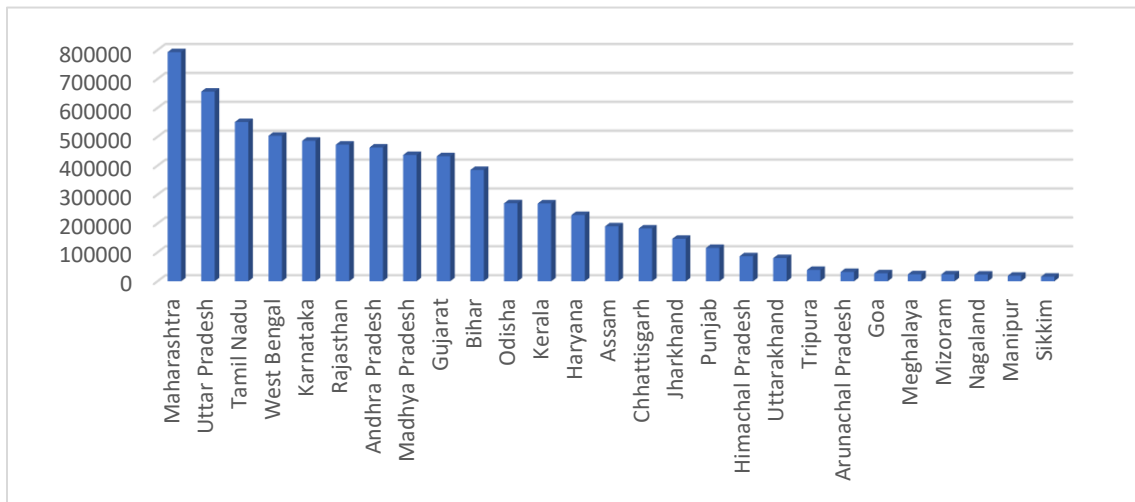
Data on the GSDP has been taken from the National Institute of Public Finance and Policy (NIPFP) databank, based on MOSPI data. Statewise trends in GSDP are illustrated in figure 5.3, as per which Maharashtra had the highest GSDP over the years, followed by Tamil Nadu. On comparing figure 5.2 and figure 5.3, it can be seen that states with a higher GSDP, i.e., Maharashtra, Tamil Nadu, and Uttar Pradesh, also had a higher crime incidence, thus indicating the likelihood of a positive correlation between GSDP and crime incidence. Another explanatory variable is the amount of social spending that a state allocates. The data is compiled from budget documents and finance accounts of the various states. As seen in figure 5.4, among all states, Maharashtra and Uttar Pradesh devote the highest amount of expenditure to social sectors. Observations from figure 5.2 and figure 5.4 combined suggest that states on the higher end of social spending are the states that have a higher crime incidence. Consequently, the data reveals that states with a higher GSDP and more social expenditure may have a higher crime rate, at least in the preliminary stage.

**Figure 5.3: GSDP by State, 2013–20**



**Source:** NIPFP databank (various years)

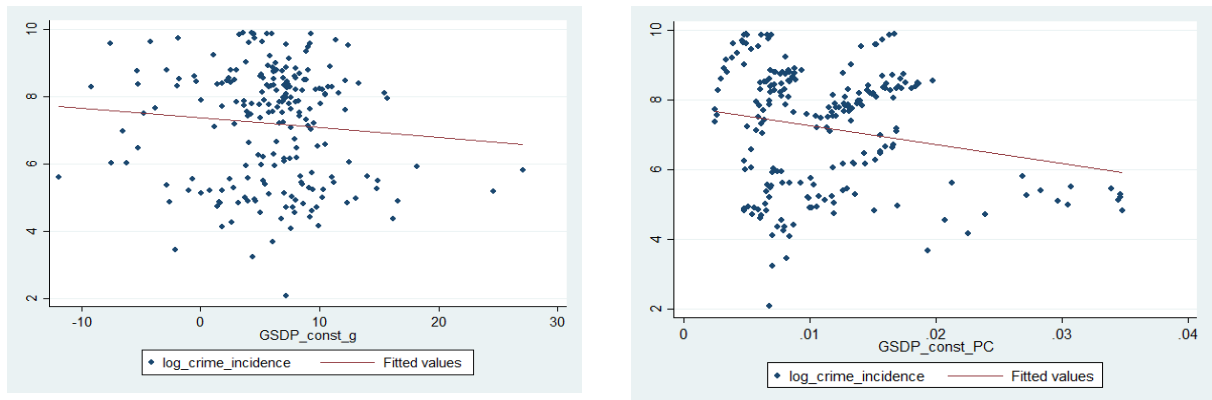
**Figure 5.4:** Total Social Spending by State, 2013–20



**Source:** Finance accounts (various years)

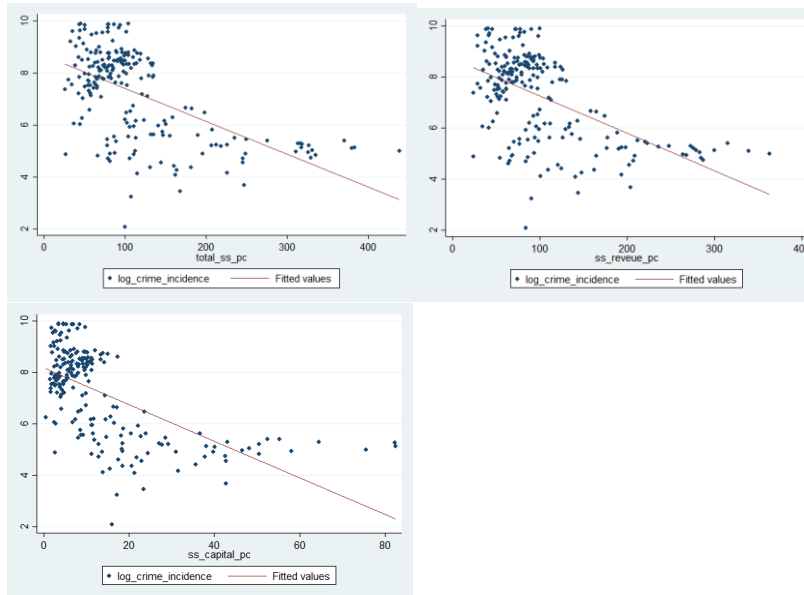
It is generally well understood that states where social spending and GSDP are high shall tend to report a lower crime incidence, contrary to the positive correlation between GSDP and crime incidence and simultaneously between the level of social spending and crime incidence reflected in figures 5.3 and 5.4. However, taking the state population into consideration mitigates this atypical pattern of behavior.

**Figure 5.5:** Scatterplots of Crime Incidence and GSDP Variables for years 2013-2020



*Source:* NCRB (various years)

**Figure 5.6:** Scatterplots of Crime Incidence and Social Spending Variables for years 2013-2020



*Source:* NCRB (various years)

Figure 5.5 and figure 5.6 display a compilation of scatterplots for the dependent variable with each independent variable. There is an inverse correlation between crime rates and per capita GSDP, as depicted in figure 5.5. Also, states with higher levels of social sector spending per capita are associated with lower crime incidences, as depicted in figure 5.6.

### 5.3. Quantitative Evaluation: The results from panel models

With the help of Fixed Effects estimates, this chapter tries to answer the following questions:

- 1) Do social expenditures have any impact on lowering the rate of crimes against children?
- 2) Does the length of time child budgeting has been in effect aid in the reduction of child-related crime?
- 3) Does a distinction exist between states with child budgeting and those without child budgeting?

In order to answer these questions, this study employs the following structural form:

$$\begin{aligned} \log\_childcrime\_incidence_{it} \\ = \beta_0 + \beta_1(per\ capita\ GSDP)_{it} + \beta_2(per\ capita\ social\ spending)_{it} \\ + \beta_3(year\ of\ child\ budget\ /inception\ dummy)_{it} \\ + \beta_4(child\ budget\ State\ dummy)_{it} + u_{it} \end{aligned}$$

$\log\_crime\_incidence_{it}$  represents the log of child\_crime incidence for state i in the year t. Per capita GSDP variables $_{it}$  measure the impact of GSDP variables on the incidence of crime. There are two GSDP variables that this study uses. The first is GSDP growth rate and the second is GSDP per capita. Per capita social spending variables $_{it}$  measures the impact of social sector expenditure on the incidence of crime. There are three subvariables this study incorporates, namely total social spending per capita, revenue social spending per capita, and capital social spending per capita. Year of inception is the dummy that indicates the year from which child budgeting was initiated in state i. The child budget dummy takes a value of 1 if child budgeting exists in state i in year t.  $u_{it}$  is the error term.

$\beta_2$  assesses the effect of social spending on crime against children.  $\beta_3$  measures the effect of introducing child budgeting on the incidence of crime against children; it also helps gauge the time factor of introducing child budgeting, i.e., the long-term benefits (if any) to instituting a child budget.  $\beta_4$  analyzes the disparity between the number of crimes committed against children by a state that has implemented child budgeting and a state that has not. The fixed effects estimates are presented in Appendix Table 5A.

A positive relationship exists between the child-related crime and economic growth. So, if the goal is to reduce crime against children, it is not just enough to stop at economic growth. Instead, a public policy that focuses on social spending has the potential to provide better outcomes. Based on the estimated coefficients, a rise in social spending has a bigger effect than a similar rise in GSDP per capita. The existence of a positive link between social expenditure and incidence of crime is at first counterintuitive, but a closer examination reveals a nonlinear relationship between crime incidence and social spending factors. There is a statistically significant result when the

square of social expenditure is included in the same model. This indicates a concave relationship between social spending and crime incidence against children. As social spending goes up, the crime incidence against children increases but the rate of increase is dampened.

This “time factor” is also evident when one looks at the interpretation of the year of inception dummy of child budgeting in a State. The year of child budgeting inception dummy comes out to be significant as well, indicating that the longer that the child budgeting has been in place in a State, the greater the likelihood that crime against children would decrease. Therefore, there seems to be a negative correlation between the time period of child budgeting and the occurrence of crime against children.

The child budgeting dummy per se came out to be positively related with crime incidence. The introduction of child budgeting per se will not reduce crime against children. Kaur, Chakraborty and Yadav (2022) in their analysis on child budgeting revealed that within child budgeting, a significant chunk is focused on education spending, and the spending related to child protection schemes are found less than one per cent of the entire child budgeting. The empirical evidence from our models also emphasise the significance of designing more child protection – related schemes and budgetary allocation, within the child budgeting. It may also be noted that the states with a higher crime incidence against children are the states that have introduced child budgeting (figure 2). The states that have introduced child budgeting before the year 2021 are Maharashtra, Chhattisgarh, Bihar, Karnataka, Odisha, Assam and Kerala. As can be seen from Figure 2, the aforementioned states are on the higher end of the number of cases reported. However, as seen in the inverse relationship between the year of inception of child budgeting and crime against children, the occurrence of crime against children decreases as the time period of PFM tool like child budgeting increases.

#### **5.4. Conclusion**

Using a panel data analysis, we inferred that it is not the economic growth, but the social sector spending is efficacious in tackling crime against children. However, Public Finance Management tool like child budgeting ( c-PFM) per se do not instantaneously translate into

reducing crime against children. This has public policy implications in the sense that within child budgeting, budgetary allocation related to child protection needs to be strengthened. It is also revealed from the models that the year of inception of child budgeting in a state and incidence of crime against children are inversely related, indicating the relevance of c-PFM in reducing crimes against children in the long term.

## Appendix to Chapter 5

**Table 5A:** Determinants of Addressing Crime against Children: Fixed Effect Estimates

Category	Variables	Crime Incidence (log)	Crime Incidence (log)	Crime Incidence (log)	Crime Incidence (log)	Crime Incidence (log)	Crime Incidence (log)
<b>GSDP variables</b>	GSDP growth rate	0.0134 (0.0056) **	0.0136 (0.0055) **	0.0031 (0.0069)			
	GSDP per capita				0.3137 (0.2243)	0.3676 (0.2186)*	1.0636 (0.1924)***
<b>Social spending variables</b>	Total social spending per capita	23.2257 (2.2042)***			20.2494 (2.6650)***		
	(Total social spending per capita) <sup>2</sup>	-36.3648 (4.3965) ***			-34.0468 (4.5594)***		
	Revenue Social spending per capita		26.5998 (2.4747)***			23.1446 (2.8918)***	
	(Revenue social spending per capita) <sup>2</sup>		-49.2073 (5.9725)***			-46.8894 (6.0874)***	
	Capital social spending per capita			38.5110 (12.3926)***			6.3824 (12.6692)
	(Capital social spending per capita) <sup>2</sup>			-294.9004 (134.1885)**			-84.5500 (128.5487)
<b>Dummies</b>	Year of inception dummy	-0.2768 (0.1869)	-0.2583 (0.1850)	-0.4385 (0.2355)*	-0.2760 (0.1890)	-0.2601 (0.1867)	-0.3907 (0.2178)*
	Child budgeting dummy	0.3846 (0.1705)**	0.3812 (0.1685)**	0.7960 (0.2090)***	0.3133 (0.1699)**	0.3057 (0.1675)*	0.6392 (0.1906)***
	Constant	5.1166 (0.1872) ***	5.0966 (0.1841)***	6.7258 (0.1358) ***	5.1500 (0.2015)***	5.0907 (0.2022)***	5.9023 (0.1898)***
	Observations	210	210	210	210	210	210
	R-squared (within)	0.4714	0.483	0.1557	0.4599	0.4736	0.2786
***p < 0.01, **p < 0.05, *p < 0.1							

*Source:* Authors' estimations.

## Chapter 6

### **Public Expenditure Tracking, Institutional Review of CCIs and Accountability: District level Inferences**

Applying the evaluation using OECD DAC matrices, we have identified and analysed the relevance, coherence, effectiveness, efficiency and sustainability of selected child protection programmes in chapter 4. The analysis was broadly conducted on the basis of M<sub>1</sub> and M<sub>2</sub> methodologies, where the scope of M<sub>3</sub> by engaging with key stakeholders was used selectively in this study. The elaborate key evaluation procedure based on sampling strategies is the matter of future research and beyond the scope of this report. The data used in this chapter is organised from Department of Women and Child Development, Department of Finance, Government of Odisha and Accountant General's Office.

This chapter takes up the district level outcomes and processes of child protection schemes, for identifying the deficiencies in implementation in terms of infrastructure, personnel, and public provisioning of services in coordination with civil society organisations. The fund sharing pattern is differentiated on the type of organisation - with 90 per cent for open shelters run by NGOs; 75 per cent for all structural components of State Project Support Unit, State Child Protection Society, State Adoption Resource Agency and District Child Protection Units, all Homes/ Specialised Adoption Agency (SAA) run by Government, all Homes/ SAA run by NGOs; 35 per cent for regulatory bodies provided for under Juvenile Justice Act. The degree of utilisation of financial resources showed variations, as analysed in chapter 4, and we now undertake a district level exploration into the issues related to flow of funds and identify the gaps in implementation.

## 6.1 Aggregation of Districts based on Migration, Conflict, Mining and Disaster

The districts of Odisha can be thematically categorised based on migration, conflict, natural disaster, and mining (Table 6.1). The Odisha State Policy for Children 2022 was based on regional deliberations on child protection across these four categories of districts.

**Table 6.1** Categorisation of Districts based on Migration, Conflict, Mining and Disaster

Categorization	Districts
<b>Disaster affected areas</b>	Balasore, Bhadrak, Puri, Cuttack, Jagatsinghpur and Kendrapada
<b>Migration prone districts (Western Odisha)</b>	Balangir, Subarnapur, Nuapada, Boudh, Kalahandi and Bergarh , Sambalpur
<b>Mining area</b>	Keonjhar, Jharsuguda, Jajpur, Angul, Sundergarh and Mayurbhanj
<b>Conflict zones</b>	Koraput, Rayagada, Malkangiri, Nabarangpur, Gajapati and Kandhamal

*Source:* Odisha State Policy for Children (2022)

## 6.2 Inadequate Planning for identification of “Vulnerable Children”: District wise Analysis

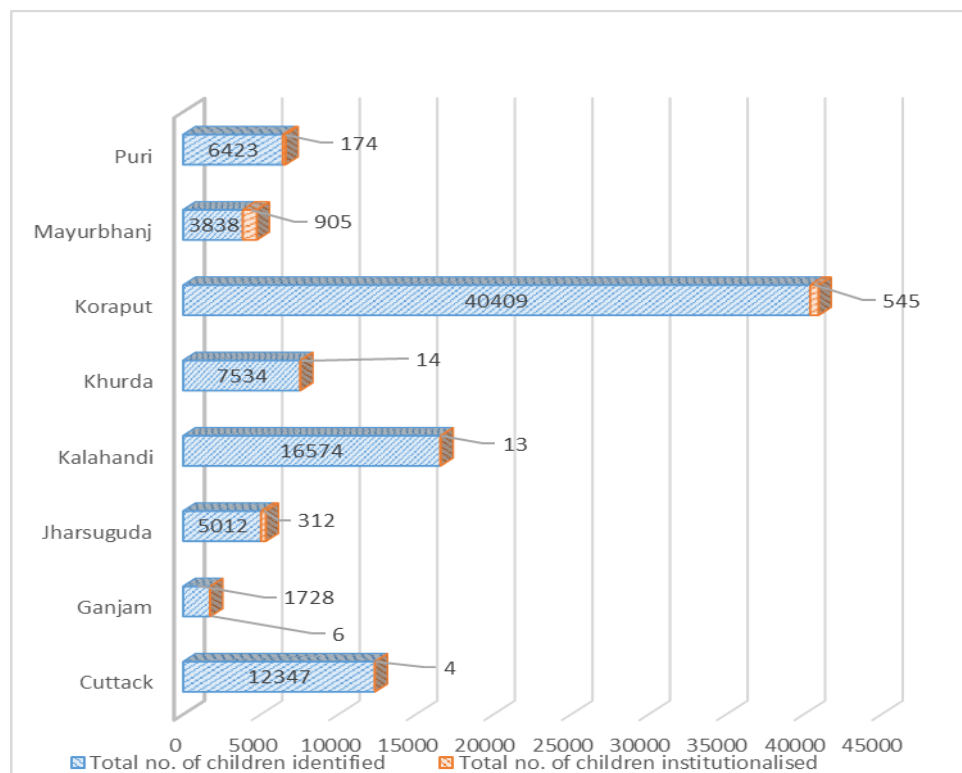
This section is prepared based on the data processed by Accountant General’s Office based on their analysis of Child Care Institutions in Odisha for the period 2016-17 to 2019-20. As per the guidelines of ICPS, baseline surveys should be carried out to identify “vulnerable children” and assess the requirements for their care and protection (Government of Odisha, 2023). A child, deprived of all or one of the following depicted in the National Charter for Children, may be considered as a vulnerable child. In the National Charter for Children, responsibilities of the State and community towards children are declared, as follows:

- (a) Ensuring Survival, Life and Liberty
- (b) Promoting High Standards of Health and Nutrition

- (c) Providing Supplementary Nutrition, sanitation and hygiene to the children belonging to the economically backward groups
- (d) Basic Minimum Needs and Security (Social and Physical)
- (e) Play and Leisure
- (f) Early Childhood Care for Survival, Growth and Development
- (g) Free and Compulsory Primary Education
- (h) Protection from Economic Exploitation and All Forms of Abuse

The baseline surveys could also be used for impact assessment and course correction by the State and district authorities, however conducting baseline surveys by DSCPs have been delayed (Government of Odisha, 2023). The status of conducting baseline surveys by sample DCPUs including identification of vulnerable children and their institutionalisation, is shown in Figure 6.1.

**Figure 6.1:** District wise identification of vulnerable children and their institutionalization



**Source:** Government of Odisha (2023)

As mentioned in Chapter 4, Integrated Child Protection Scheme (Mission Vatsalya) is implemented through State Child Protection Society (OSCPS) and District Child protection Units (DCPU) under Department of Women and Child Development, Government of Odisha. In each district, DCPU functions as the fundamental implementing agency of the scheme.

The Accountant General's Office, Government of Odisha has conducted an audit during January-April 2021 and July-September 2021, covering the period from 2016-17 to 2020-21, which is the latest audit available on Child Protection schemes in Odisha. This chapter is based on the deliberations with Accountant General's inferences on the functioning of child protection schemes at the district level in Odisha. We explore in this chapter district wise inferences on infrastructural deficiency and the status of services and monitoring mechanisms. The source of data for the analysis is drawn from Accountant General's report on 8 District Child Protection Units (DCPU), selected on judgmental sampling procedure, by examining the records and physical visits to 60 out of 93 child care institutions (CCI). Out of 60 CCIs, 8 are open shelters, 43 are child homes, 7 Specialised Adoption Centres and 2 Observation Homes. The major finding of the Accountant General's report was "unutilised funds" which was discussed in chapter 4 on OECD DAC Evaluation.

The Accountant General's Office found that –

“Department of Women and Child Development was not regularly identifying districts for conducting baseline surveys in the State. During three years from 2016-17 to 2018-19, none of the districts had been identified for this purpose and just one district's DCPU (Jharsuguda) conducted surveys on its own. It was only in September 2019, that the Department directed all districts to conduct these surveys. Reasons for non-conducting of baseline surveys were not on record. Thus, the guidelines of ICPS related to planning for identification of vulnerable children and impact assessment by way of such annual surveys, were not fully adhered to by the Department. Further, out of the total number of 93,865 children identified as vulnerable in these baseline surveys that were conducted, only 1,973 children (two per cent) were put in different CCIs by the DCPUs (Figure 6.1). Specific criteria used to select children to be cared for in CCIs, out of the larger number of

identified vulnerable children were not intimated to Audit. As per the ICPS revised guidelines, one of the functions of the DCPUs is to assess the number of children in difficult circumstances and create district specific databases to monitor trends and patterns of children in difficult circumstances. However, it was noted during audit that based on the surveys that had been conducted, no such databases were created in the sampled (eight) districts during 2016-17 to 2020-21. As per ICPS guidelines, the Protection Officer (PO) under each DCPU in the district has to ensure effective implementation of child protection programs and policies. These POs are responsible for carrying out situational analysis of children in difficult circumstances, collecting and compiling data on different dimensions of child protection problems in terms of number of children requiring support, number of children in institutions and the kind of services they need. The OSCPS received ₹ 1.20 crore during 2016-17 to 2020-21 for conducting situational analysis and mapping of vulnerable children. This was however not done. Due to delay in completion of situational analysis, outcome indicators such as increased availability and accessibility of a variety of child protection services; knowledge base of children and families at risk could not be built up and better, more focussed child protection services in the districts could not be provided. In reply the DCPOs stated (August/ September 2021) that analysis on difficult situation of the children based on collected data during baseline survey was already done and is a continuous process.”

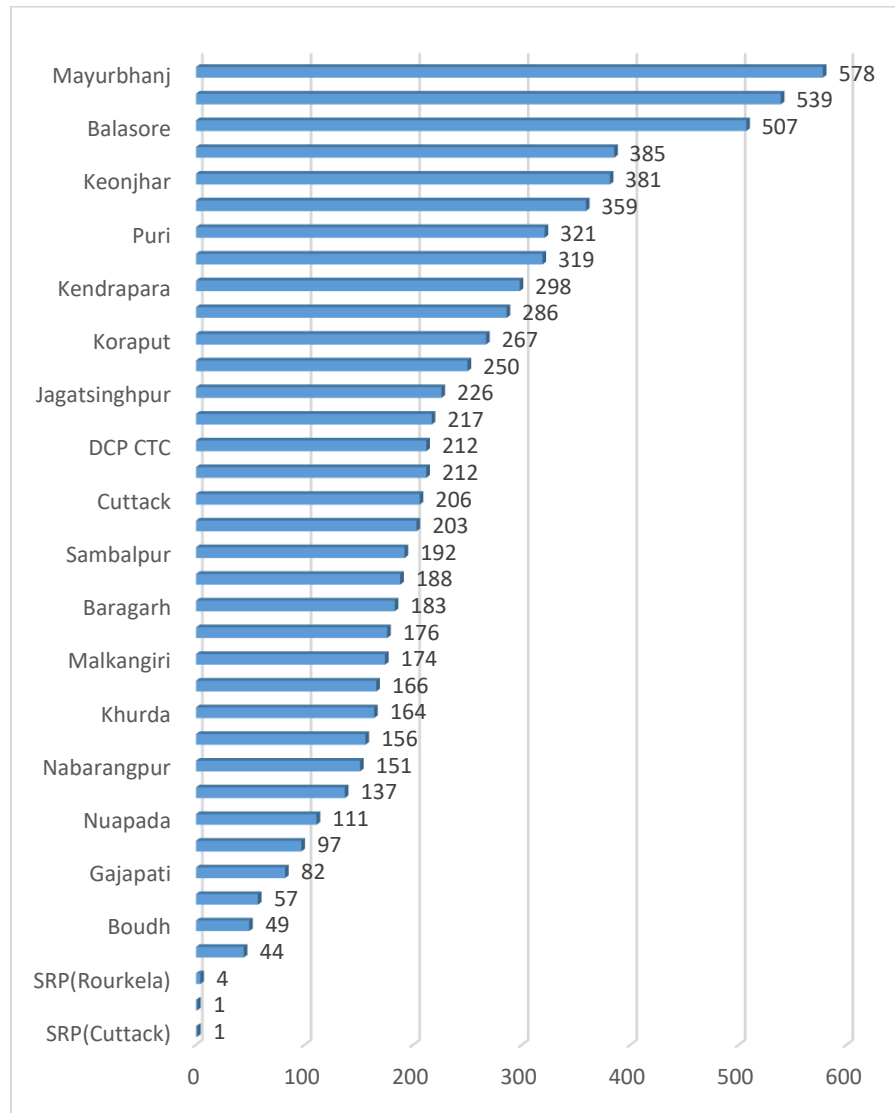
Further, only two per cent (1973) of the vulnerable children identified in the surveys were institutionalised in CCIs (Figure 6.1).

### **6.3 District wise Diagnosis and Covid 19 Pandemic Specific Programmes on Child Protection**

In this section, we map the districts with the diagnosis from National Crime Record Bureau (NCRB) and National Family Health Survey (5<sup>th</sup> Round) data to identify the districts where the inferences relate to child –related outcome indicators are a matter of concern. The NCRB data for the latest year available 2021 revealed that the total crimes against children (IPC + SLL) was 7899 in Odisha, of which highest was reported in Mayurbhanj (578) district followed by Jaipur (539),

Balasore (507), DCP BBSR (385), Keonjhar (381), Bhadrak (359), Puri (321) and Ganjam (319). The crime against children is comparatively higher in mining areas and disaster-prone districts of Odisha<sup>43</sup> (Figure 6.2). In Odisha, 5187 children were reported under Kidnapping and Abduction of Children (Sec. 363, 363A, 364, 364A, 365, 366, 366A, 367, 368 & 369 IPC) for the year 2021.

**Figure 6.2:** District-wise Crime against Children (IPC + SSL) in Odisha, 2021

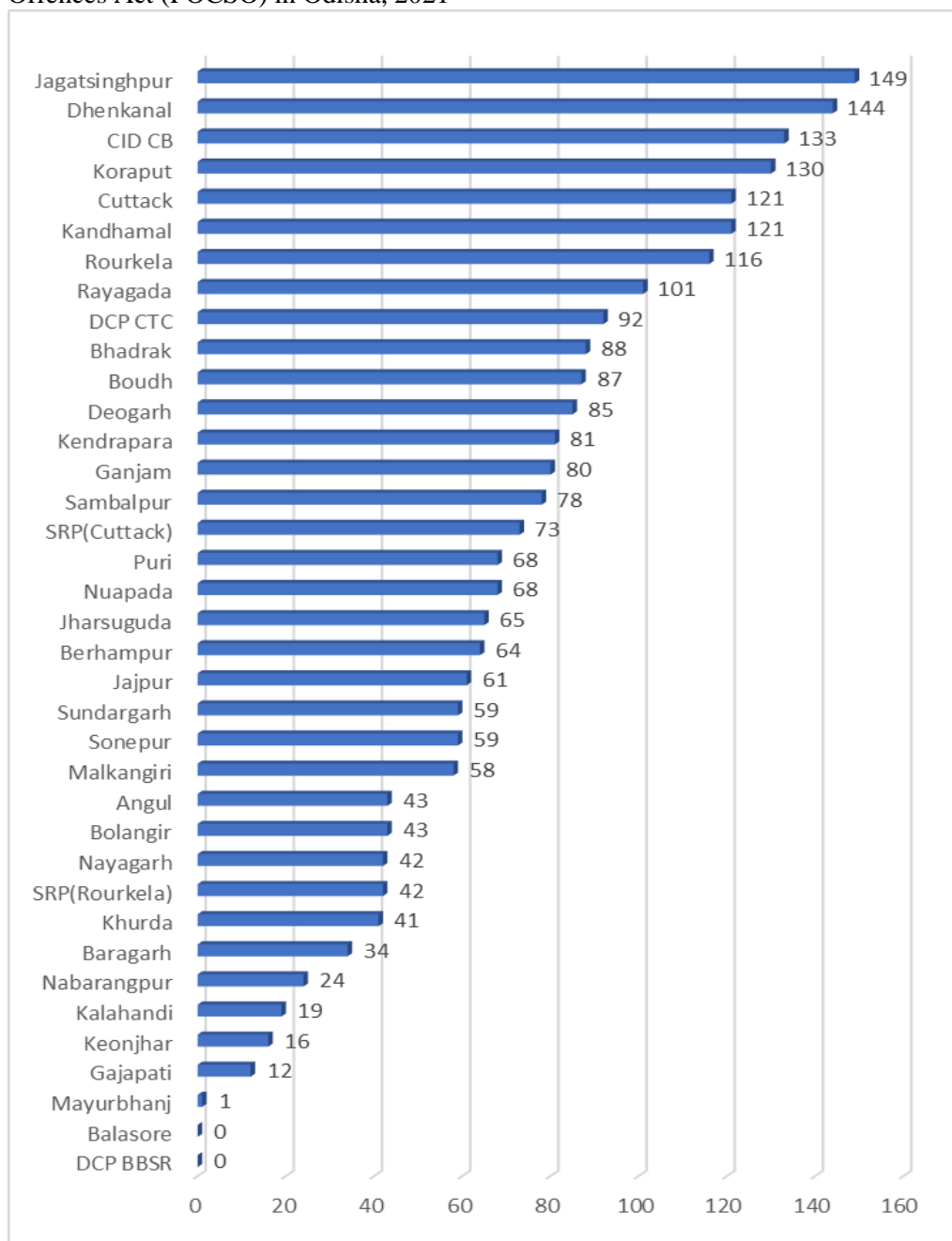


**Source:** National Crime Record Bureau (2021)

<sup>43</sup> Source: <https://ncrb.gov.in/sites/default/files/CII-2021/CII-2021-District.html>

The NCRB (2021) reported that in Odisha 2498 children were reported under Protection of Children from Sexual Offences Act (POCSO). The district wise information under POCSO is given in Figure 6.3.

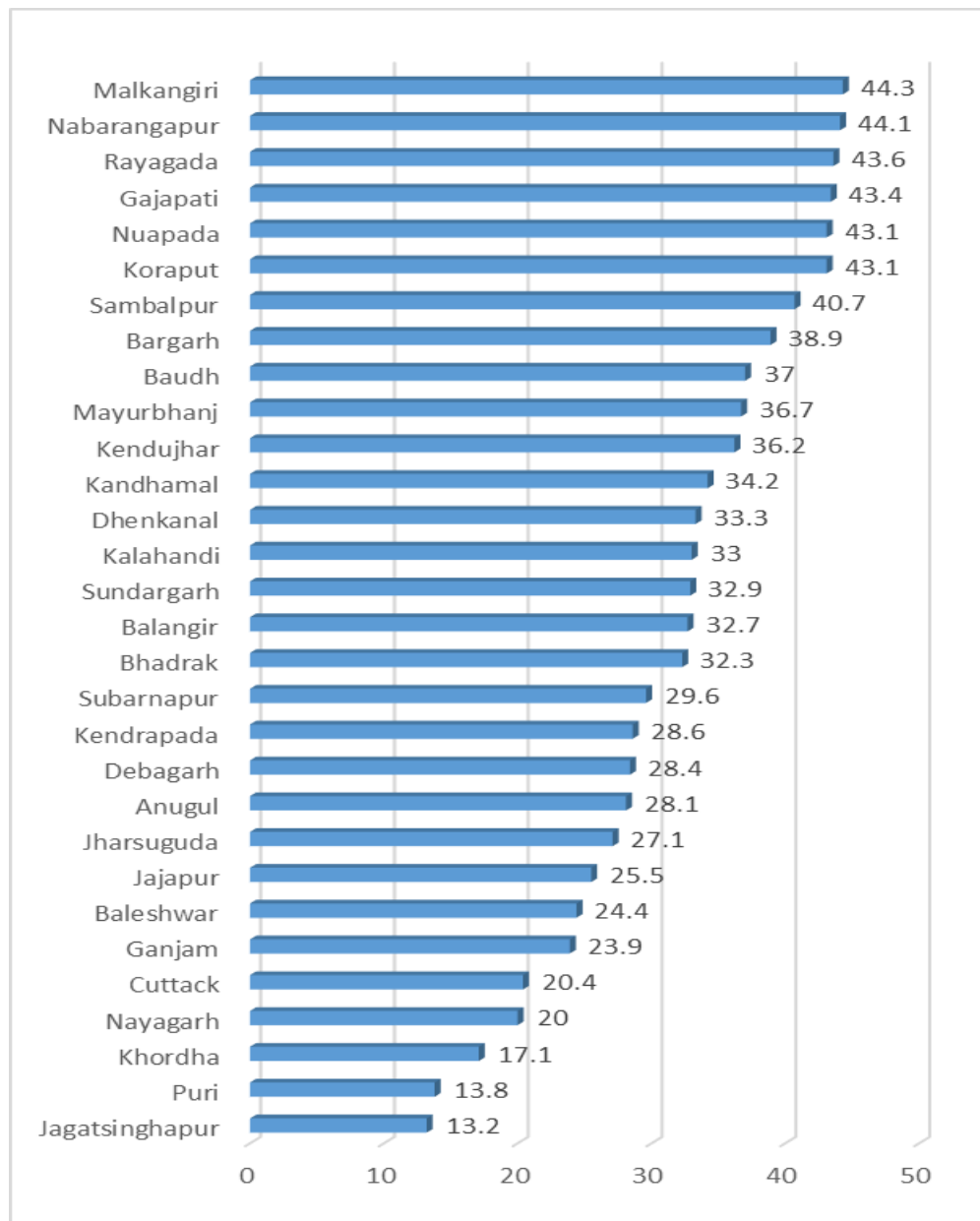
**Figure 6.3:** Children were reported district wise under Protection of Children from Sexual Offences Act (POCSO) in Odisha, 2021



**Source:** National Crime Record Bureau (2021)

The districts where the prevalence of stunting among children under 5 years is highest in Malkangiri (44.3), Nabarangapur (44.1), Rayagada (43.6), Gajapati (43.4), Nuapada (43.1) and Koraput (43.1). Most of these districts belong to conflict zone, except Nuapada which is a migration prone district (Figure 6.4).

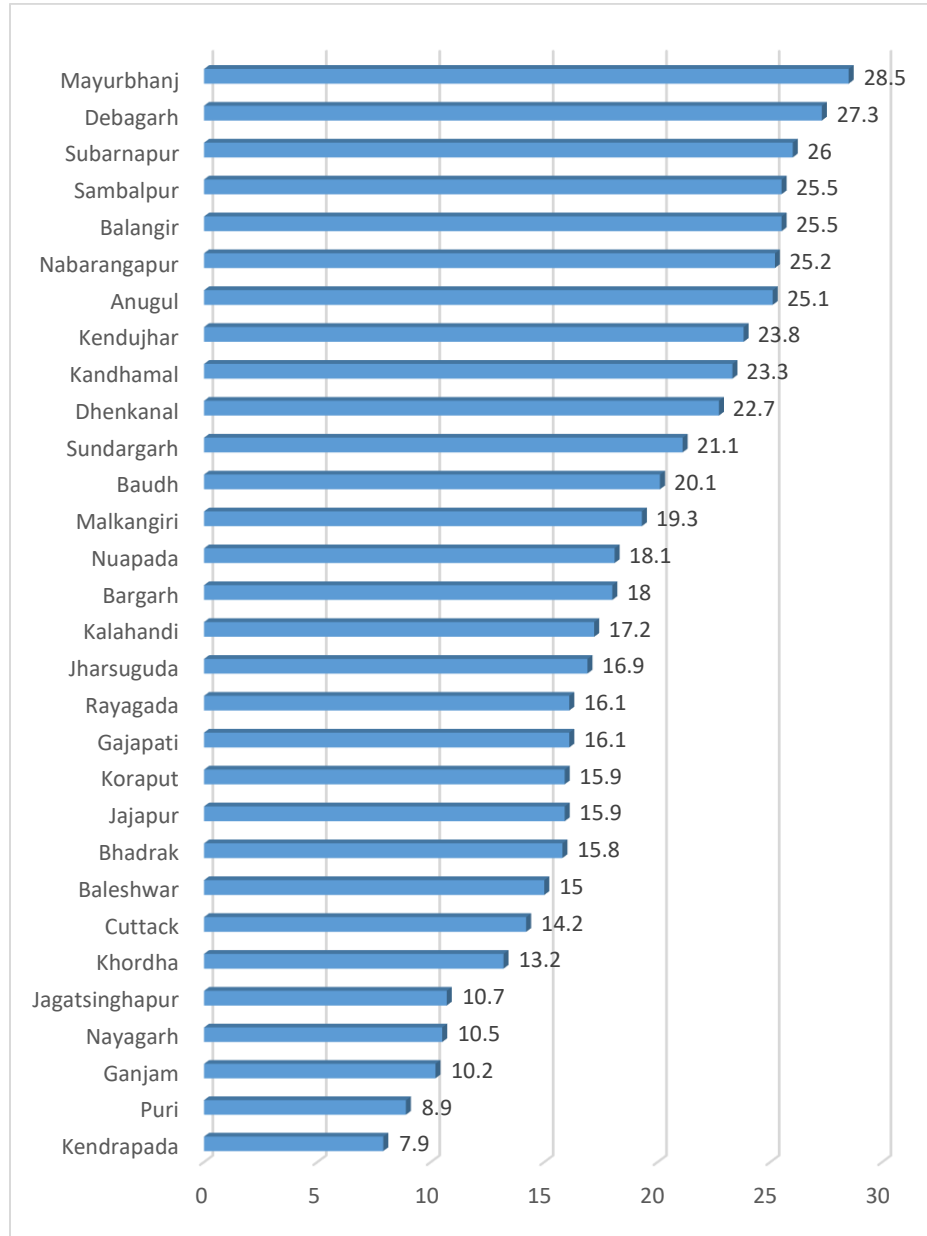
**Figure 6.4:** District-wise Statistics on Children under 5 years who are stunted (height-for-age), 2019-20



*Source:* NFHS -5 data, Odisha (2021)

The States of Odisha where children under 5 years who are wasted (low weight for height) is highest in mining districts like Mayurbhanj (28.5) afostergul (25.1) along with migration intensive districts like Subarnapur (26.0) and Balangir (25.5) and conflict zones like Nabarangapur (25.2) (figure 6.3), as per National Family Health Survey (NFHS) – 5<sup>th</sup> round data.

**Figure 6.5:** District-wise Statistics on Children under 5 years who are wasted (weight-for-height), 2019-20



Source: NFHS -5 data, Odisha (2021)

### *6.2.1: Covid-19 and Nutritional and Convergence Services (Scheme Vatsalya)*

The scheme Vatsalya is a state-sponsored program directed to the early childhood development. In the form of campaign, it was launched on 17<sup>th</sup> November, 2020 for 17.94 lakh children under the age of three as nutritional and convergence services during Covid-19. The scheme is one-of-a-kind scheme that shall ensure a healthy adulthood through effective parent led, homebased care in the early years of the child for the cognitive development. Keeping this ideology in perspective, its main objective is to sensitize parents and facilitators to work towards the optimal development of the children through care and stimulation in the early years of child in order to build a strong foundation to adulthood (GoO,2021).

The components of the scheme are listed below:

1. Parental Outreach
2. Capacity Building of Facilitators and parents
3. Preparation and use of low-cost materials by the parents for the children
4. Involving men in child-rearing through mainstreaming
5. Kuni Calendar (a calendar of activities with focus on psycho-social, physical and motor, language, creative aspects of ECD) and Responsive Parenting Posters
6. Having a multilingual approach for effective reach.
7. Messaging through comprehended IEC/SBCC materials including use of the WCD mascot
8. Tiki Mausi to motivate parents and children alike proposed to institutionalize care & stimulation of children under threes.
9. A child Assessment card

The programme runs through Anganwadi centres at the village level. The AWCs act as child friendly centres solving the problem of disparities due to residence. Since all the children below the age of 3 years are covered through the existing AWCs, the accessibility issues are resolved and hence they act as AWCs-cum-creches. The scheme has been launched during Covid and is part of nutritional and convergence services. Since schools were shut delaying the learning outcomes for children, such a scheme aims to provide effective parent led homebased care in the early years of the child for the cognitive development.

There has been a positive affirmation towards building Odisha State Early Childhood Care and Education (ECCE) Council along with a robust interdepartmental convergence mechanism to

track the progress and synergise interactions for better convergence. Moreover, since it's a new scheme, child friendly model AWC 'Prarambhik' has been setup at Anganwadi training centre in Bhubaneswar. This shall be the benchmark for the other AWCs to begin working in this direction. Not only the coherence evaluation shall be addressed externally but also internally wherein the AWCs shall be coordinating to develop capacity and promote cooperation.

The effectiveness evaluation can be understood by analysing how many AWCs have operationalized the scheme. Since the scheme follows multi-lingual approach for effective reach, the programme encourages more inclusion of parents along with children in this scheme. This itself serves as a catalyst for achieving optimal development of children rights from their homes and with their parents. Moreover, the scheme envisages to involve men in child rearing through mainstreaming them in the activities for children. Such an initiative shall help in addressing gender inequalities and inherent equity gaps. Since it's a new scheme, more understanding can be built once the stakeholders/ officers can help us understand the scale of Implementation and the resource requirements in the next phase of the research. The implementation structure is given in figure 6.6.

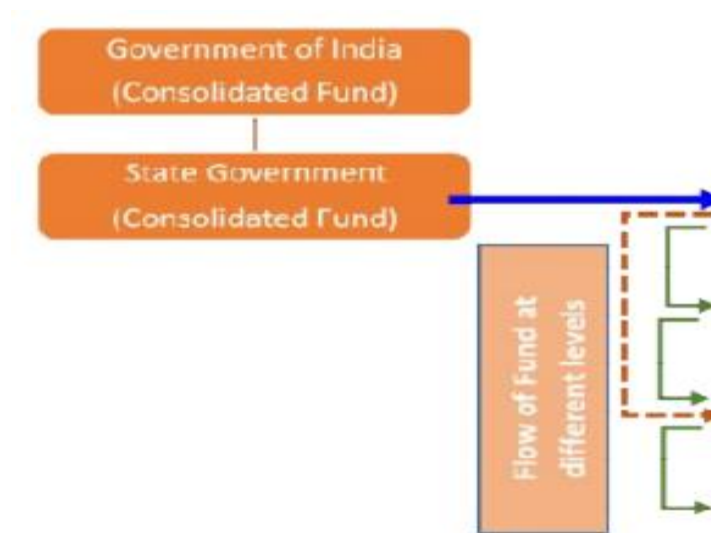
**Figure 6.6:** Implementation structure of Covid-19 related Scheme Vatsalya



*Source:* MWCD 2017

The campaign Vatsalya is intended to enhance psycho-social and cognitive development among children that promotes early childhood education falls under the scheme Integrated Child Development Program. The campaign is a program expenditure under the state sponsored scheme. However, since the ICDS scheme's funding pattern is 60:40 for the Centre and the States except supplementary nutrition (share 50:50, except NES where the share is 90:10). This shall be a component of the entire scheme. For the year 2021-2022(RE), Rs. 2 cr. and Rs. 3 cr. is budgeted for the year 2022-23(BE) by the state government of Odisha (figure 6.7).

**Figure 6.7:** Fund flow mechanism for Covid-19 Related State scheme under ICDS



**Source:**

MWCD 2017

Scheme Vatsalya is a promising campaign to enhance psycho-social and cognitive development among children at an early stage of childhood. This aims to build a stronger base for children to build up their future and catalyze the growth potential in them.

#### **6.4: Vulnerable Children: Institutionalisation**

The Government of India enacted the Juvenile Justice (Care and Protection of Children) Act, 2000 (JJ Act), amended in 2006, which, *inter alia*, provides for constitution of Child protection Units at both State and District level. Subsequently, the Act was replaced by the Juvenile Justice Act, 2015. A conditional fiscal transfer, viz., Integrated Child Protection Scheme (Mission Vatsalya) also aims at children in difficult situations (which we have explained in detail in Chapter 4) and other vulnerable children. This programme is implemented through government- civil society partnership. The guidelines for implementing this programme (March 2014 Guidelines by Government of India) and the fund sharing arrangements, output and outcome indicators are discussed in detail in chapter 4. The Government of Odisha framed the Juvenile Justice (Care and Protection of Children) Odisha Rules, 2002 which was amended in 2009 and 2018. The Rules, *inter*

*alia*, provided for establishment of Child Care Institutions (CCI) for accommodation of children. As of March 2021, there were 238 Child Care Institutions functioning in the State (Government of Odisha, 2023). ‘The Orphanages and Other Charitable Homes (Supervision and Control) Act 1960’ was enacted by Government of India with the primary objective of supervision and control of homes through the constitution of a Board of Control (Government of Odisha, 2023). There are five types of Child Care Institutions (CCIs) – (i) open shelters, (ii) children home, (iii) special adoption agency (SAA), (iv) observation home and (v) special home. The explanations for these five types of institutions are delineated below as Juvenile Justice Act, 2015.

The open shelter is a short stay home for less than one year, to support children (irrespective of age) in need of residential support to protect them from abuse or weaning them or keeping them away from a life on the streets.

The **Children Homes** are meant for 6-18 years aged children in need of care and protection (CNCP) for care, education, treatment, training, development and rehabilitation.

**Special Adoption Agency (SAA)** is meant for adoptable children (who are permanently separated from biological parents through death of parents, or abandonment) below 6 years of age. **Observation Homes** and **Special Homes** are meant for children in conflict with law (CCL). Observation Homes are meant for the temporary reception of any juvenile alleged to be in conflict with law during the pendency of any inquiry.

**Special Homes** are meant for juvenile who are confirmed to be in conflict with law.

Ministry of Women and Child Development (MWCD) is the statutory body that monitors the level of implementation of the ICPS at the national level. This is done by holding quarterly review meeting with the states/UTs and providing technical support for effective implementation of the scheme. At the state level, the secretary of the Women and Child Development department is responsible for supervising the scheme. The State Child Protection Society (SCPS) and District Child Protection Society (DCPS) are responsible for effective implementation of the ICPS. In addition to these bodies, the following also support the programme:

1. State Project Support Unit (SPSU) supports the planning and implementation of the programs.
2. State Child Protection Committee (SCPC) monitors the SCPS.

3. State Adoption Resource Agency (SARA) coordinates and monitors the Adoption Program in the state.
4. State Adoption Advisory Committee (SAAC) monitors and implements the family based non-institutional programs in the state.

At the District level,

District Child Protection Society (DCPS) is responsible for the implementation at the district level. In addition, these are Committees formed at various levels:

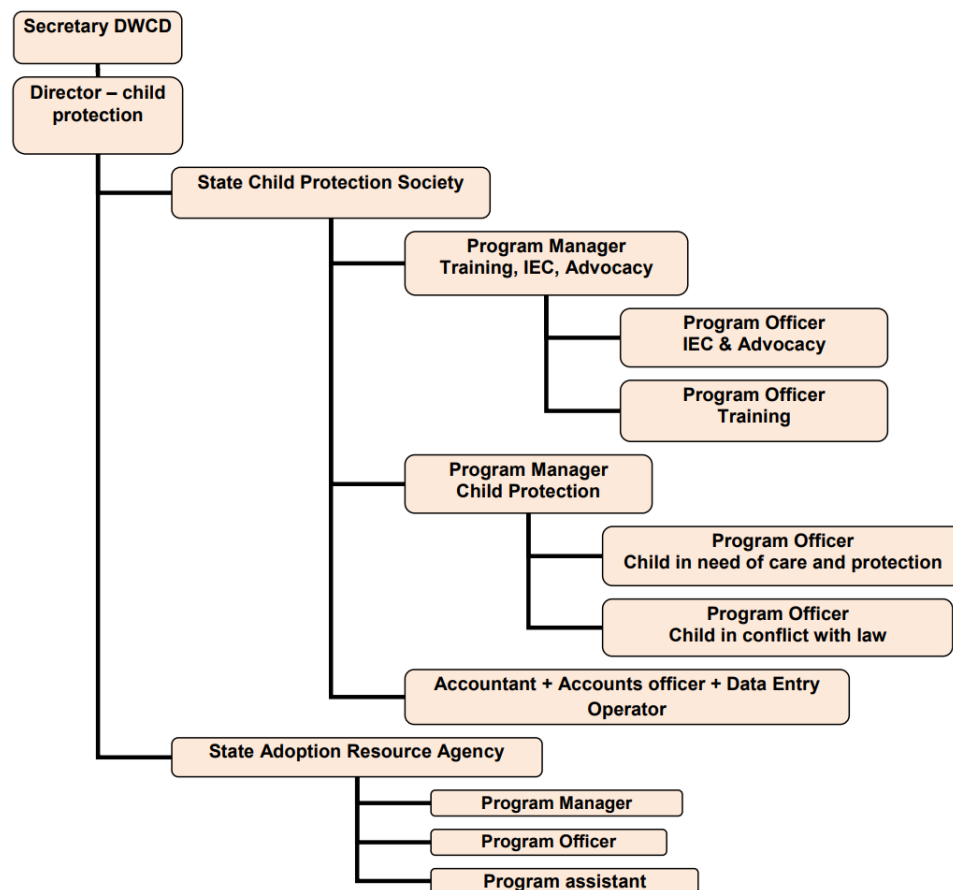
1. District Child Protection Committee (DCPC) looks at overall implementation of the scheme at the district level
2. Block Level Child protection committee (BCPC) monitors implementation at the block level
3. Village level Child Protection Committee (VCPC) monitors implementation at the village level

In order to protect the welfare of children and stimulate a supportive environment for their development, Mission Vatsalya is one of the three umbrella schemes of the Ministry of Women and Child Development that includes child protection services and other related welfare schemes (PIB, 2021a). Child protection services for children include care and protection for children who are abandoned, orphans, or in conflict with Law, juvenile offenders and other vulnerable children (Chandra 2022). Through a government and civil society partnership, this centrally sponsored scheme aims to protect the vulnerable children and give them a protective environment. Also, the scheme is an effort to bridge the gaps between states/UTs actions with the central objectives through inter-sectoral and inter-ministerial coordination i.e.; cooperative federalism. It aims to help sustain a healthy and happy childhood for the children by assisting state/UTs in achieving the sustainable development goals as well as follow the mandate under Juvenile Justice Act, 2015.

The Mission Vatsalya scheme, essentially, redefines the existing Integrated Child Protection Scheme formulated in 2009 but not only backed by state or central government assistance but with more public participation through civil society, i.e., NGO, self-help groups and other volunteering organisations in a systemic and a planned manner. The scheme basically works through a State Child Protection Society (SCPS) and District Child Protection units at both state

and district levels as the fundamental units for public service delivery. Additionally, a State Adoption Resource Agency (SARA) is established in every state/UT as a unit of State Child Protection Society (SCPS) to render coordination to Central Adoption Resource Agency (CARA) (figure 6.6). SCPS also coordinates with District Child Protection Society (DCPS). In order to ensure effective implementation, another unit called Central Project Support Unit (CPSU) is stationed under MWCD headed by a Mission Director. To add, Nodal agency under the ICPS is National Institute of Public Cooperation and Child Development (NIPCCD) that has well-established knowledge base providing the ministry with extended support through training programs.

**Figure 6.8:** Structure of SCPS and SARA



Source: MWCD 2020

Mission Vatsalya is in the process of implementation and central government has sought suggestions over the draft guidelines of the scheme from the states/UTs. Since the scheme aims to reach to all of the children, all the sectors of the society have crucial role to play. The major components of the scheme are Institutional/non-institutional care services, emergency outreach services, training and capacity building, foster care and adoption. The immediate outreach service for children is through child helpline no 1098 which is also the national helpline number. The draft guidelines also propose to integrate this child line to ministry of Home Affairs helpline number 112 to make police the first line of contact which is highly contestable among the child-rights activists (Chandra 2022). It is also proposed that a dedicated portal shall be designed to have better coordination and make registration for the state/UTs authorities volunteers to engage them in various schemes and synergise efforts. As per the PIB (February 2, 2022), Ministry of Women and Child Development shall implement this scheme during the 15<sup>th</sup> Finance Commission period (2021-22 to 2025-26). The total financial implication is Rs.10916 crore with the central share of Rs. 6928 crores and state share of Rs. 3988 crores. The share is close to typical centrally sponsored scheme with funding pattern of 60:40. As per the last five years, the child protection schemes received an allotment of Rs. 3852 crores which is now 63% more for the budgeted years. For the year 2021-22, Mission Vatsalya that includes the child protection and welfare schemes were allotted a share of Rs. 900 crores.

#### **6.5: Database, Need-based research on Child Protection and Dissemination**

Creating time series data base on specific variables relate to child protection to monitor trends and patterns, promoting need-based research and dissemination of activities of child protection centres are crucial to raise awareness among public. However, the Accountant General's report highlighted that "no (major) campaigns to disseminate information and raise public awareness regarding child rights and child protection issues at periodic intervals through print and electronic media was undertaken by OSCPS during 2016-17 to 2020-21." The report indicated that major research and documentation activity at the State level needs to be carried out on the subject matter of protection of children. However, there is a gap in creating State specific database to monitor trends and patterns on the subject matter of protection of children, as envisaged.

The AG's office reported that "during the period 2016-17 to 2020-21, OSCPS had invited "Expression of interest for Selection of Agency for the Development of Animated Films/Videos" from leading accredited Advertising Agencies to create video spots/films (animated) for the State

Child Protection Society. As an outcome, one video was developed in the year 2020-21 by an agency named M/s Eleeenora Images. The agency was paid ₹2.89 lakh out of total sanctioned amount of ₹7.50 lakh and there was an unspent balance of ₹4.61 lakh of the sanctioned amount.

#### **6.6: Analysing the Funding Pattern across Child Care Institutions**

As per revised guidelines in ICPS 2014, funding is received from the central government in 2 instalments which is allocated to the respective states/UTs. The states/UT Administrations then transfer their share of the funds along with the funds received from MWCD to the SCPS within 15 days of receiving funds from the Centre. The SCPS then transfers the funds to DCPU and NGOs in the form of grants-in-aid within 15 days of receiving funds from the state government. 10% of the scheme budget is flexi fund given by the Centre (MWCD) to the states/UTs which can be used for mitigations and other purposes in challenging times for the protection of children (table 6.2). The fund cannot be used for any other scheme or utilised elsewhere by the state government.

The revised ICPS scheme in 2014 increased financial assistance for the effective implementation of programs and services for children. The most important initiative is increase in the maintenance grant to children living in open shelter, homes, specialised adoption agencies from Rs. 750 per month to Rs. 2000 per month. The increase in financial assistance is observed in salaries and recurring administrative expenditures and construction (Rs 600/sq.ft to Rs. 1000/sq.ft) as well. Funds (in Rs. crores) released to state of Odisha under child protection scheme are mentioned in table 6.3 given below.

**Table 6.2:** Institutional Share of Budget under ICPS

Component	Central Share	State Share	NGO Share
<b>For North Eastern States</b>			
Institutions run by government	90	10	
Institutions run in participation with NGO	90		10
<b>For Other States/UTs</b>			
Structural bodies - SARA, SCPS, DCPU, SPSU	75	25	
Regulatory Bodies under JJA, CWC and Juvenile Justice Board	35	65	
All homes/SAA run by govt.	75	25	
All homes/SAA run by NGO	75	15	10
Open shelters run by NGO	90		10
<b>For Central Agencies</b>			
Central Project Support Unit	100		
CARA	100		
NIPCCD	100		
4 regional centres of NIPCCD	100		
Childline Foundation (Mother NGO)	100		
4 regional centres of Mother NGO	100		
Childline services managed by a mother NGO	100		

*Source:* MWCD 2020**Table 6.3:** Funds released to Odisha under ICPS (in Rs. Crores)

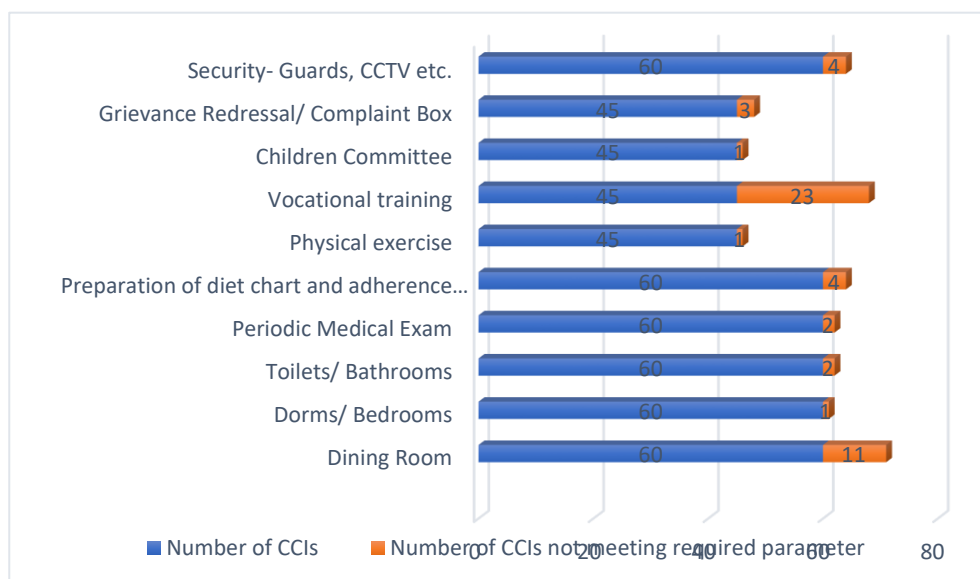
Year	2016-17	2017-18	2018-19	2019-20	2020-2021
<b>Odisha</b>	10.89	25.99	43.52	35.41	33.02

*Source:* PIB, 2022

## 6.7: District wise Analysis of Unutilized Funds for CCI Infrastructure

Government of Odisha (2023) highlighted that out of 60 child care institutions they visited, only two CCIs did not have adequate number of functional toilet infrastructure, leading to unhygienic living conditions (Figure 6.7). Out of 60 CCIs, 11 CCIs did not have dining rooms. Due to absence of dining rooms in 11 CCIs, the children were subjected to unsanitary dining conditions on the Veranda of the CCIs. Out 45 CCIs, 23 CCIs did not have vocational training for children above 14 years of age. Lack of vocational training linkage for the desirable/ eligible children limited their livelihood options for future. In none of the 43 Children Homes, facilities for specialised care for drugs and substance abuse and other chronic health disorders were available. Since these are at risk-children in vulnerable circumstances, the provision of such facilities in CCIs was of vital importance (Government of Odisha, 2023). The district wise details of infrastructural deficiency across CCIs are provided in Appendix Table 6A.

**Figure 6.9:** Infrastructure Deficiency across Child Care Institutions



Note: Parameters in the figure, as reported by Odisha Accountant General's Office.

Source: Government of Odisha (2023)

## **6.8: Children in Conflict with Law and Institutions under Juvenile Justice Board**

Children in conflict with law are produced in Juvenile Justice Boards and subsequently sent to Juveniles Observation Homes run by the State. Adequacy of security is a major concern in Observation Homes. For instance, in Berhampur, questions were raised on security when six juvenile inmates escaped on November 2021 from government run special observation home for boys. This happened in Ganjam district from an institution functioning under the Berhampur Juvenile Justice Board<sup>44</sup>.

## **6.9: Unutilised Funds: Non-Implementation of Innovative Projects for Child Protection**

The Accountant General's office reviewed records and information furnished by the Odisha State Child Protection Society, and reported about non-implementation of innovative projects despite funds being available. The report highlighted that "during 2016-21, provision of ₹30 lakh had been made every year in the Annual Budget Plan of OSCPS for implementation of innovative projects/issues not covered under regular programme components of ICPS. The Ministry of Women and Child Development (MWCD), Government of India released ₹1.20 crore during the 2016-21, in favour of Odisha State Child Protection Society, to implement innovative projects in the State. However, Odisha State Child Protection Society did not incur any expenditure on planned innovative projects/issues, during 2016-2021, except 2019-20".

Government of Odisha (2023) noted that "during the year 2019-20, a project called "EShikshya" under Smart Education System was approved by the Ministry of Women and Child Development (MWCD) to be implemented for children in CCIs in 30 districts of Odisha, at a total cost of ₹30 lakh (₹1 lakh per district). For implementing this project, a service provider named Convegenious EDU Solutions, Noida was selected (November 2020) through tender process by OSCPS. The Work Order was issued to the service provider in December 2020. The service provider was paid ₹ 27 lakh (90 per cent) in January 2021. During audit of sample districts between July 2021 and September 2021, the project was not found to be implemented in the CCIs of the sample districts. Thus, despite planning for implementation of innovative projects every year and receiving Government funds for this purpose, OSCPS neither utilized the received funds for the

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<sup>44</sup> <https://www.thehindu.com/news/national/other-states/7-juveniles-escape-from-berhampur-observation-home/article31632127.ece>

intended purpose, nor did they deposit the unutilized funds (with interest thereon) from 2016-17 onward into the Union Government Account. The unutilised fund amounting to ₹ 1.20 crore was parked in a bank saving accounts.”

#### **6.10: Expenditure Tracking: District level Case Studies**

The methodology for undertaking expenditure tracking is to analyse the flow of funds, implementation structure, pattern in release of funds and delay, if any in release of funds and finally analysing the utilisation ratio of funds released. We have selected a few Child Care Institutions for public expenditure analysis based on the data availability. The sources of data are publicly available documents of the selected CCI based on the digital and physical records, and also mapped by the data provided by the Accountant General’s Office. The available sources of data on digital and physical records might show up full utilisation of funds, for instance in case of Maa Mangala Balashram in Mayurbhanj district, the expenditure tracking analysis based on the information provided in their digital records (publically available) showed full utilisation of funds over the period 2014-15 to 2017-18. However, Accountant General’s Office records have revealed a case of delay or no provisioning of funds for identified needs of CCI despite having funds kept in banks by Odisha State Child protection Society. These case studies are heavily drawn from the reports provided by Accountant General’s Office, Odisha, 2023.

##### *6.9.1: Case Study 1: Maa Mangala Balashram, Mayurbhanj District*

Maa Mangala Balashram in Mayurbhanj district was established on March 1990. The Government of Odisha issued revised guidelines (March 2015) for Grants in aid for CCIs. As per Clause 4 of the Guidelines, there are two components for GIA; (A) Non recurring expenditure and (B) Recurring expenditure. The non-recurring expenditure included:

- i. Structural Changes, up-gradation of accommodation facilities and maintenance
- ii. Up-gradation of facilities like purchase/ maintenance of television, computers, books, furniture and fixtures, kitchen equipment, etc.

Audit found **that Maa Mangala Balashram, Mangalpur** of Mayurbhanj district proposed to DCPO, Mayurbhanj through its annual budget 2016-17 and 2018- 19 for construction of new hostel building at ₹ 7.50 lakh and upgradation of facilities like purchase/ maintenance of television,

computers, books, furniture and fixtures, etc., for ₹ 11.90 lakh. However, no financial assistance was given to the CCI even though there was an amount of ₹ 33.02 crore as closing balance in the accounts of OSCPS as of March 2021 under the head NGO-run children's home. Thus, the available funds were not utilised for the welfare of the children in need. In the absence of funds, basic facilities like kitchen, dining space of the CCI could not be upgraded/completed to adhere to the prescribed standards of physical infrastructure envisaged for such facilities.

**Table 6.4:** Source and Utilization of funds by Maa Mangala Balashram, Mangalapur

Department Name	Source of Funds	Financial Year	Amount Sanctioned (Rs)	Purpose
WCD	State	2014-2015	1037193	utilised the funds for maintenance cost of inmates.
WCD	State	2015-2016	1883028	utilised the funds for maintenance cost of inmates.
WCD	State	2016-2017	2444000	utilised the funds for maintenance cost of inmates. Govt. has not released Rs. 149000.00 in contingency, transportation, miscellaneous, water and electricity head.
WCD	State	2017-2018	Not Specified	No funds have been released yet for financial year 2017-18.

*Source:* [https://www.ngofoundation.in/ngo-database/maa-mangala-balashram-contact-number-contact-details\\_i73842](https://www.ngofoundation.in/ngo-database/maa-mangala-balashram-contact-number-contact-details_i73842) (accessed on March 27th 2023)

#### 6.9.2: Case Study 2: Observation Home, Berhampur

As per the Operational Guidelines for maintaining standards of care in CCIs, issued by W&CD Department in October 2012, size of dormitory should be at least 40 sqft. per child. It was noticed that the CCI at **Berhampur** has a capacity of 110 children and hence its dormitory size should correctly have been 4,400 sqft.. Against this, the size of the dormitory was found to have been only 3022 sqft., i.e., only 69 per cent of the requirement. It was also observed that 132 children were staying in the CCI against a capacity of 110. The limited size of the dormitory and the large number of inhabitants led to children staying in overcrowded dormitory.

In reply the Superintendent of Observation home and Special home for boys, Berhampur stated (September 2021) that the construction of two dormitories is need of the hour as the CCIs is over populated. However, due to COVID 19 and pending work related to diversion of the drainage

system, the said construction work could not be completed. It was noted that although an amount of ₹73.66 lakh was placed (March 2020) with the Superintendent for construction work, the work was yet to start. (September 2021)

### **Delay in construction of dormitory and other civil infrastructure**

Audit found that the Executive Engineer, Ganjam (R&B) Division No.-1 had submitted May 2019 an estimate for construction of two dormitories and one library room inside the premises of Observation home & Special Home for boys at Berhampur at ₹ 73.66 lakh to the Superintendent, Observation home & Special Home for boys at Berhampur. W&CD Department sanctioned ₹ 109.27 lakh<sup>5</sup> in March 2020 for construction of the aforesaid work as well as for repair and renovation of perimeter wall, plinth protection and drain. The works, however, had not commenced till August 2021 i.e., lapse of 17 months from the date of sanction.

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In reply, the Superintendent of Observation home and Special home for boys, Berhampur admitted (September 2021) that the construction of two dormitories is need of the hour as the CCIs is over populated. However due to pandemic situation the work has been delayed. It was also stated that the work related to repair and renovation inside the premises of the CCI had already started since July 2021.

#### *6.9.3: Case Study 3: Idling of newly constructed CCI at Bhawanipatna*

Audit found the CCI was lying vacant since inception. Audit noted that 12 children belonging to **Kalahandi district had been accommodated in the Observation Home at Berhampur.** Audit also noted that overall, 132 children had been put in the said Observation Home

against its capacity of 110. Despite overcrowding at the Observation Home at Berhampur, no steps were taken to identify and re-house children belonging to Kalahandi district to the **newly built CCI at Bhawanipatna**. The new CCI built at a cost of ₹ 3.85 crore remained unused, mainly due to lack of furniture in the building and absence of dedicated personnel posted to the CCI. In reply, the DCPO, Kalahandi stated (September 2021) that steps would be taken for functioning the CCI.

#### *6.9.4: Case Study 4: Unfruitful expenditure in construction of toilet blocks*

Audit scrutiny revealed that this newly constructed toilet blocks was locked and had not been used since 2013-14. The Superintendent of **Utkal Balashram** attributed scarcity of water supply to CCI as the reason for non-use of toilet blocks. The fact, however, remains that despite substantial time having elapsed, no action had been taken to sort out the issue of water scarcity to make the toilet blocks functional for the benefit of child boarders. Thus, the effort to augment the infrastructural shortcomings turned out to be unfruitful.

#### **6.9.5: Case Study 5: Inadequate security measures in the CCIs**

As per Rule 60 of Odisha JJ (CPC) Rules, 218, adequate number of security personnel shall be engaged in every Child Care Institution keeping in mind the category of children housed in the Institution, age group of children, purpose of the Institution and the risk factors applicable to the CCI. On test check of records and information furnished to Audit by eight sampled districts it was noticed that 234 (Boys- 166 and Girls- 68) children in the age group of 6 to 18 years **were missing from 93 CCIs during the period 2016-17 to 2020-21**. Of these, 130 (Boys – 82 and Girls- 48) were rescued during the above period but the whereabouts of the remaining 104 children were unknown as of date of audit (October 2021). District Khurda had maximum number of missing children followed by Ganjam.

#### **6.9.6: Case Study 6: Shortfall in number of personnel in the State level agencies (OSCPS and SARA)**

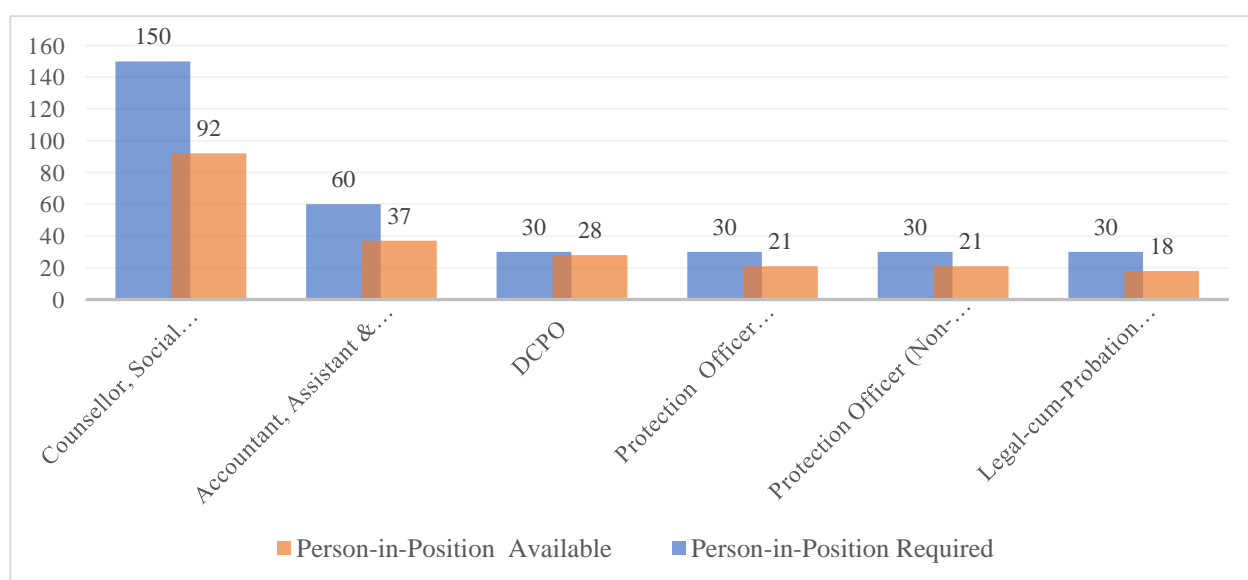
It can be observed that in OSCPS out of three vacant posts, one key post of a Programme Manager (Training, IEC, and Advocacy) remained vacant. Vacancy in this post raises the risk of shortfall in the number of training programmes conducted in test checked districts. Similarly, in SARA, out of four posts, two key posts i.e., Programme Officer and Programme Assistant remained

vacant. The Programme Officer and Programme Assistant perform the key function of coordinating between the State level and District level for child adoption activities, and hence filling up these vacancies on priority basis is essential.

### **Shortfall in number of care-giver personnel across the Districts of Odisha State (District level)**

There were significant shortfalls of caregiving personnel (Persons-in-Position) in the key roles of Protection Officers for both institutional and non-institutional care (30%) and Counsellors (39%). As a result, there were inadequate number of personnel in place, to provide care and counselling to vulnerable children in the State as well as ensure effective implementation of the ICPS scheme and its institutional and non-institutional components. The staff position in all the DCPUs at the district level is presented in the figure 6.8. Figure showcases the requirement of personnel under different positions in DCPU offices and number of personnel presently working in the DCPUs.

**Figure 6.10:** Shortfall of Caregiving Personnels across 30 DCPUs



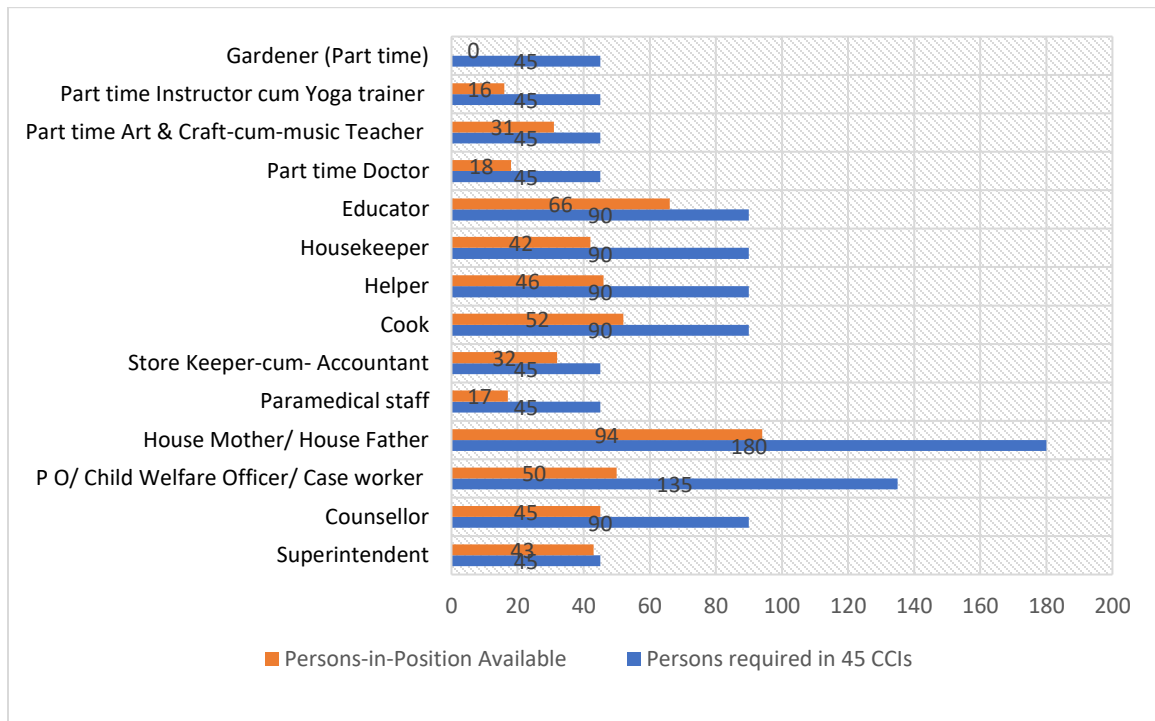
Note: Parameters in the figure, as reported by Odisha Accountant General's Office.

Source: Government of Odisha (2023)

### **Shortfall of care-giver personnel at CCIs**

It is apparent that there were significant shortfalls in key care-giver roles such as Counsellors (50%), Child Welfare Officers (63%), House Mother/ Father (48%), Paramedical Staff (62%), Cooks (42%) and Helpers (49%) (figure 6.9). Due to the shortage of personnel, the day-to-day functioning of the CCIs was adversely impacted and wellbeing of these at-risk children could not be sufficiently catered to. The significant shortage especially of Child Welfare officers and Counsellors further adversely impacted the running of various schemes like Foster care, After Care Programme, Sponsorship programmes, etc.

**Figure 6.11: Position-wise Shortfall of Personnels across**



Note: Parameters in the figure, as reported by Odisha Accountant General's Office.

Source: Government of Odisha (2023)

### Shortfall in training programmes for care-giver personnel

A total of 855 training programmes were to be imparted to different care-giver personnel working under ICPS during 2016-17 to 2020-21. However, District authorities conducted a total of only 394 (46 per cent) training programmes on different subjects during the above period, which resulted in shortfall of 461 (54 per cent). The DCPOs stated that the training programmes were not conducted as per the plan due to shortages of facilitators and due to the Covid-19 outbreak. The fact, however, remains that out of five years, only 2020-21 was hit by the pandemic when only 63 training programmes could be conducted against plan of 122 registering shortfall of 59 (48 per cent).

#### *6.9.7: Case Study 7: Shortfall in conducting Inspections by District Inspection Committee (DIC).*

It is mandated under the ICPS guidelines to supervise the implementation of the schemes at the district level. Assisted by the District Child Protection Committee, the chairperson of the Zila Parishad and the District Magistrate shall oversee the execution of the scheme. The DCPOs shall ensure that the District, Zila and Panchayat Level Child Protection Committee (PLCPC) should be in place for effective functioning of the scheme. However, the audit found that out of 2,366 Gram Panchayats only 2,285 PLCPC have been formed among the eight selected districts. In the districts namely Koraput, Kalahandi and Khurda, 81 GPs had no PLCPC at all. Moreover, there was a shortfall of 140 inspections overall by the DIC due to which the proper functioning of CCIs in the district could not be assessed adequately by the district authorities. In reply, the DCPOs stated (August/September 2021) that because of lack of funds and human resources, the PLCPC could not be formed. Also, no annual review meetings were conducted during the period 2016-17 to 2020-21 as per the information provided to the auditors.

Not only at the district level but also at the state level, auditors could not locate any state/district specific indicators for successful evaluation of the scheme. Nonetheless, a scheme is designed on the grounds of how much impact it shall create in order to improve the well-being of the children. It is crucial to bring about the importance of the outcome budgets in order to see the real ground level impact of the scheme. Especially, when there are huge investments involved and children's lives are impacted, using a common results framework is critical to ensure accountability. These case studies are heavily drawn from the reports provided by Accountant General's Office, Odisha

### **6.11: Child Protection: Outcome-based Budgeting**

In order to make sure that ICPS/Mission Vatsalaya is being effectively implemented, it is important that a systemic reporting of the performance indicators should be followed. Indicators when surveyed can reflect issues that need attention. This can bring upon better service delivery and improving program/scheme effectiveness. The idea of shifting the focus from *outlays* to *outcomes* shall make certain the process of program implementation more result-oriented. A snapshot of the Outcome Budget published by the Department of Women and Child Development; Government of Odisha is presented in table 6.4.

**Table 6.5:** Template of Outcome Budget 2017-18, DWCD, Odisha

PROGRAM/PROJECT	OBJECTIVE	OUTLAY for 2017- 18 (in TRs.)	OUTPUT	OUTCOME	TIMELINE/PROCESS	REMARKS/RISK
<b>Integrated Child Protection Scheme (ICPS)</b>	The scheme aims at Child protection a share responsibility, Reducing Child Vulnerability, Strengthen family, Promote non-institutional care, Inter Sectorial linkages and Responsibilities, Create a network of services at community level, Establishing standards for care and protection, Building capacities, Providing child protection professional services at all levels, Strengthening crisis management system at all levels, Reintegration with family and community, Addressing protection of child in urban poverty, Child Impact Monitoring	678700	No quantifiable physical Outputs.	Well- nurtured children with full opportunity for growth in a safe and protective environment.	Quarterly release of funds to Odisha State Child Protection Society.	Availability of Central Assistance

**Note:** Latest Outcome Budget available for the year 2017-18.

**Source:** Outcome Budget 2017-18, DWCD, Odisha

It is observed that the Department of Women and Child Development, Government of Odisha was published in the year 2017-18. Since then, the outcome budget for the Department of Women and Child Development has not been released. The outcome indicators have not been highlighted even in the template which is one of the reasons the audit reports show no oversight on the overall performance of the scheme. Therefore, a performance-based budgeting framework is required on a continuous basis to strengthen the performance and effectiveness of the program. A continuous data management system is essential to enhance the monitoring of the scheme and decision making around child protection issues. Gathering the estimate of how many children are covered through this scheme, we can have a better predictability ratio on performance of the scheme and even better outcomes.

## **6.12 Conclusions**

The chapter presents a detailed investigation of the status of the implementation of the Integrated Child Protection Scheme in select districts of the state of Odisha. The study has been carried forward through careful analysis of Audit report released by the Accountant General Office covering the period from 2016-17 to 2020-21 on status of the Child Care Institutions in the state of Odisha. The analysis of eight select districts gives an unsatisfactory sight on the status of the child care institutions in the state. The performance of these institutions reflects the issues they are grappling with in effective implementation of the scheme. Lack of personnel, delay in construction of civil infrastructure and improper utilisation of resources have led to the dilapidated state of the CCIs. Lack of annual reviews and quarterly reporting by the districts pose an unclear picture on the evaluation front of the scheme. It is therefore crucial that performance-based budgeting framework should be strengthened so that there can be a continuous monitoring of the outcome indicators thereby facilitating effective mobilisation of resources. Outcome budget with quantifiable outputs is necessary to reach the objective of having a decent well-being for the children in the state. Unless these outputs are not reached, the outcomes shall never show up. Effective monitoring and utilisation of resources are the key to scale up the coverage and successful implementation of any scheme.

## Chapter 7

### Conclusion

Against the backdrop of Odisha State Policy for Children 2022, we have undertaken a Public Expenditure Review and evaluation of child protection programmes in Odisha for a period of seven years, 2017-18 to 2023-24. We presented a Public Expenditure Review (PER) Framework for evaluating the level and composition of public expenditures, disaggregated by sectoral and schematic components on child protection.

The integral elements of PER that have gone into this process for evaluating the public expenditure and results found are as follows.

#### **7.1 Aggregate fiscal sustainability of the State is crucial to undertake c-PFM**

The fiscal sustainability even in the post-pandemic period is found to be satisfactory. The fiscal rules stipulate that the State needs to maintain fiscal deficit-GSDP ratio at 3 per cent. In the post-pandemic fiscal strategy, Centre envisaged that fiscal deficit-GSDP ratio can be 3.5 per cent, with extra- borrowing powers of the State – extra 0.5 per cent – is linked to power sector reforms. However, the intertemporal analysis has revealed that Odisha is a fiscally prudent State with 3 per cent fiscal deficit-GSDP ratio. This threshold ratio is attained through more revenue buoyancy – both tax and nontax revenue including the fiscal proceeds from mining. This path to fiscal consolidation through tax buoyancy path is welcome and conducive to human development financing priorities of the State including the c-PFM.

An analysis of the fiscal position of the state over an 11-year period (2011-12 to 2023-24) reveals that Odisha has been a fiscal prudent state. The state has adhered to guidelines under the FRBM Act (2005; 2016) keeping the fiscal deficit well below the threshold limits of 3% for several years. Alongside, Odisha's GSDP has increased over the years and its ranking based on the per capita income classification have improved from the 15th position to 11th position<sup>45</sup>. The state has generated a revenue surplus since 2005-2006. The state's own tax revenues have been higher than its non-tax revenues for majority of the observed period of analysis except for the year 2021-2022. We observe that as compared to the own revenue receipts of the state, the Central transfers

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<sup>45</sup> Chakraborty Pinaki, 2021.

have formed the larger part of the revenues. The high quantum of transfers from the union and the state government has given room to the state to meet the increasing expenditure responsibilities.

## **7.2 Identifying fiscal space for c- PFM with adequate public spending in social sector**

It is crucial to analyse whether the aggregate spending is allocated to programs within and across sectors to maximize social welfare, including the impact on the children. Expenditure on social services and economic services have almost doubled since 2011-12. Out of the total expenditure for the state of Odisha, revenue expenditure i.e., expenditure incurred on salaries, wages, maintenance of present level of services as well as interest payments forms the largest part. The revenue expenditure since 2011-12 have fairly remained around 88% of total expenditures. With the progressive reforms for debt-management and other measures, the share of these expenditures has been on a decline. The Budget 2023-24 projects these expenditures to be around 75% of the total expenditures in the state which make room for capital expenditure close to 25%.

Over the years, the state has also built resilience against natural disasters and with a prudent disaster management and debt-management policies in place, the state has managed to tackle the Covid-19 crisis as well. As a result, the percentage of outstanding liabilities which were approximately 31% in 2020-2021 are now expected to be around 24% in 2022-23 RE and is likely to fall further to 20% for the Budget Estimates of 2023-2024. Hence, the state has managed the situation quite profusely pulling out extra resources from the revenue surplus buckets and a manageable fiscal deficit, has given potential to increase capital investments in the state.

## **7.3 Preparing c-PFM with emphasis on child protection programmes as economic growth per se is not sufficient for child-development outcomes**

On the fiscal front, the state has maintained a revenue surplus since 2005-06, while keeping the fiscal deficit below the FRBM Act's 3% threshold limit for the majority of years. However, economic growth does not necessarily translate into better human development outcomes. During the period between 2012-2013 and 2019-2020, Odisha's economic growth trajectory exceeded the national average. During this period, the average growth rate of the state was 7.1%, while the average growth rate of India was 6.6%. However, the importance of Children's Public Financial Management (c-PFM) policies cannot be undermined. It is crucial to identify fiscal space for the formulation of long-term child protection policies with adequate budgetary commitments. Keeping

the same in consideration, this study on the Public Expenditure Review (PER) and Evaluation of Child Protection expenditures in Odisha highlights the importance of adequate and well-targeted PFM in order to improve the wellbeing of children.

National Action Plan for Children (2013) and Odisha State Policy for children -Prarambh launched in 2022 is a step further in realisation of importance of child rights and need of rightful investments in increasing the demographic dividend of the country. In line with the objectives set under these policy frameworks, Child Budget Statement reflects government allocations for required interventions that are child-centric. Covid-19 has already increased the risk of the vulnerable children being in forced labour, early child marriages and exclusion. After the Covid-19 crises, the document has become more relevant in order to understand the commitments of the government (both during and aftermath) for the welfare of children and effective accomplishment of the SDG Goals.

The Child Budget Statement, first published by the Government of Odisha in 2019-20, reflects its aligned initiatives to protect the needs and rights of the children. The statement is a reflection of government's priorities in delivering its social sector commitments particularly for the protection of children. This is analysed by examining the fiscal capabilities of the state of Odisha to understand the room for investments for children.

According to the Child budget statement (2023-24), 249 schemes and programs listed as child-centric schemes have been executed from the 13 departments of Government of Odisha. Overall, the public spending on children in terms of allocations have risen from Rs. 16,402 crores in the year 2017-18 to Rs 21,943 crores in 2021-2022 with an average increase of Rs. 2,000 crores approximately. There is seen an expansive increase in allocations observed in the year 2022-2023 Revised estimates and relatively higher allocations of Rs. 30,000 crores approximately in 2023-24 budget estimates. The expenditure allocations are broadly classified as Development, Health, Education and Protection (DHEP). Maximum number of schemes lie in the education sector (170) followed by schemes for development (25), health (33) and Protection (21) of children.

The public spending on children has been around 86% in education sector as per the CB Statement first release in 2019-20. With the pandemic, the expenditure on survival and health have also gained impetus of around 3% in 2020-2021 and 2021-2022. The protection vertical is estimated to be 1.10% approx. of the total allocations for children. However, it has been observed the expenditure allocations in the previous budgets have been extremely low for the vertical of social protection of the vulnerable children. Expenditure allocations in the previous budget statement were

0.57% in 2020-2021 which has increased to 0.86% in 2021-2022. CB Statement of 2023-24 for the first time has increased allocations for the social protection vertical to around 1.1% of the total budget allocations. However, this sector still requires large capital expenditures to comply with the infrastructure requirements of the state.

#### 7.4: Mapping Child Protection Strategic Framework to Budget Commitments

“Child protection” is the safeguarding of children from perceived or actual threats to their lives, identities, and childhoods. It involves reducing their susceptibility to any type of injury and protecting them in potentially dangerous situations. Article 15 of the Constitution of India protects children's liberties (3). Articles 14, 15, 16, 17, 21, 23, and 24 enshrine the right to equality, protection of life and personal liberty, and the right against exploitation. India also ratified the United Nations Convention on the Rights of the Child, 1989, (UNCRC) on December 11, 1992. This convention establishes legally binding minimum standards for children, including standards for Child Protection.

The need for the care and protection of children is a cross-cutting issue, and multiple levels of government as well as numerous departments and organisations are responsible for addressing these needs. In Odisha, with a total population of 42 million, children below 18 years constitute about 34 percent of the state's population (Census 2011). There are approximately twenty two schemes in Odisha concerned with the child protection in the year 2023-24, as provided by Department of Finance, Government of Odisha. These 22 programmes are both intergovernmental fiscal transfers (IGFT) and State sponsored schemes.

The objectives of this study include developing an adaptable framework for child protection and child welfare PER, with a specific concentration on the impact of COVID-19. We also examined the funds flow mechanism and implementation structure for the delivery of child-centric schemes and programmes, particularly those that focus on CP services, at the state, district, and local levels over the past five years, i.e. from 2017 to 2022, in accordance with the OECD Evaluation Criteria. In addition to this, examining the budgeting and planning process for the delivery of child-centered initiatives and programmes, focusing on those that emphasise CP services at the state, district, and local levels was also crucial. Subsequently we evaluated the interdepartmental interactions and convergence, as well as the associated challenges, in ensuring the protection and well-being of children in the evaluation at the field level. Evaluating the effectiveness of child protection schemes and programmes in meeting the requirements of the most

vulnerable and marginalised children according to gender, caste, and disability was looked into and proposed a fiscal road map with a specific emphasis on child protection issues in Odisha.

### **7.5: Evidence-based Child Public Financial Management (c-PFM) requires diagnosis of child development indicators**

Empirical analysis was undertaken using secondary data from Finance Accounts, Detailed Demand for Grants, State Budgets, sector specific documents. In order to conduct evaluation, literature review of relevant government documents, guidelines, and data was undertaken in order to understand to understand institutional structure, existing capacities, funds allocation and expenditure, key departments responsible, interdepartmental coordination around child welfare programs in Odisha.

Besides State's beholding a strong position in using Public financial management tools for effective implementation of policy frameworks, we identified a few gaps for strengthening c-PFM. Odisha's performance reflected by the anthropometric indicators show no notable improvement in NFHS-5 as compared to NFHS-4. The prevalence of stunting has reduced marginally (34.1% to 31%) while the preponderance of wasting and severely wasted shows no significant reduction. More alarming is the percentage of anaemic children under 5 years of age that has increased substantially (44% in NFHS-4 to 64% in NFHS-5).

Further, in terms of adaption, availability, and accessibility to technology, only 1.8% of rural households in Odisha have computers and 5.8% have access to internet in the rural households while 17% of urban households possess computers and 31% of them have internet accessibility.

Moreover, with the covid-19 pandemic, there has been rise in unemployment forcing children to do odd jobs. High number of deaths due to covid -19 has left children without parents or single parent of which the breadwinner is no more. This has further aggravated the issue of child malnutrition that remain a critical challenge for the country and the state as well.

For the state like Odisha that has the third largest population of scheduled tribes in the country, policies must be tailored to reduce the geographical, social, and economic asymmetries among the state. There is a need to locate measures and tools to increase the policy coverage and reduce the gaps that inhibit development.

### **7.6: Analysing Budget Credibility through fiscal marksmanship analysis and Public Expenditure and Financial Accountability (PEFA) scores**

Hence, this challenges us to think deeper about the gaps present in implementation structure, shortcoming in service delivery and effective planning of the scheme to answer for the worsening position. Therefore, to answer the latter, we dive deeper to check the budget credibility of the child-budget statement for the year 2019-20 through Fiscal marksmanship and PEFA analysis. The fiscal marksmanship analysis shows that in the case of Budget Estimates to Actuals ratio, all the departments listed for child-centric allocations have a perfect marksmanship ratio; while in the case of Revised Estimates to Actuals ratio, we observe that there has been under-utilisation of resources for the departments that mark allocations for children. PEFA analysis also reveals that Women and Child Development and Scheduled Tribes and Scheduled Caste Development departments have a score of 'D' suggesting huge deviation from the budget estimates. Even Health and Family Welfare department score at 'D' indicate low budget credibility. This analysis reflects the need for effectively assessing the requirements of the state for various social indicators and a better implementation, monitoring and evaluation plan. Moreover, It becomes imperative to understand these shortcomings and gaps that lie within the skewed distribution of the child budget i.e., Protection for children and other child-centric indicators.

This study then considers six out of twenty schemes (dealing with safety and welfare of children) in Odisha based on on their weight in government expenditures, namely, Juvenile Justice Fund (JJF), Integrated Child Protection Scheme (ICPS), Scheme Vatsalya (SV), Protection of Children from Sexual Offences (POCSO) Act, Biju Shishu Surakshya Yojana (BSSY), and Child Labour Act (LA). The assessment criteria used to group key evaluation questions (and sub-questions) are Relevance, Effectiveness, Efficiency, Sustainability, Impact and Coherence. A full desk review of the necessary papers, guidelines, and data is done as part of the mapping exercise in order to arrive at a preliminary list of programmes and basic information about them. This study develops an in-depth understanding of the institutional structure, existing capacities, funds allocation and expenditure, bottlenecks in identifying and reaching vulnerable children, key departments responsible, and interdepartmental coordination in Odisha's child welfare schemes.

### **7.7: OECD DAC Evaluation of selected child protection schemes revealed implementation challenges in utilization of financial resources and infrastructural bottlenecks**

This study has selected these six schemes targeted to provide protection for children in the state of Odisha on the basis of the highest resources allocated in the Budget 2023-2024 and extent of coverage of vulnerable children. The chapter utilizes the OECD DAC assessment criteria to assess the policy measures for 'Child Protection in Odisha' by employing the criteria of Relevance, Coherence, Efficiency, Effectiveness, and Sustainability as mentioned in the OECD DAC. With consultation from UNICEF, Key Evaluation Questions (KEQ) and Sub-Evaluation Questions (SEQ) for the related criteria have been produced in the form of an evaluation matrix.

### **7.8 Shortage of funds and scope for incorporating equity concerns in child protection schemes**

The Integrated Child Protection Scheme is a collection of programmes designed to safeguard vulnerable children via collaboration between the government and civil society. The plan is an umbrella scheme that offers institutional and non-institutional care to children who need care or protection or who are in conflict with law. ICSP was revamped to Mission Vatsalya. Mission Vatsalya effectively redefines the current Integrated Child Protection Scheme, which was established in 2009, but with greater public engagement via civil society, i.e., NGO, self-help groups, and other voluntary organisations, in a comprehensive and organised way. The scheme basically works through a State Child Protection Society (SCPS) and District Child Protection units at both state and district levels as the fundamental units for public service delivery.

The budgeted estimated for 2022-23 in order to eliminate all forms of violence against all women and girls as well as to eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation is 0 (GoO 2022). This shows a failure of the policy to address the gender-based inequalities. However, when it comes to adapting to changing needs and priorities, specifically following COVID-19, Odisha government has established a dedicated hotline 1098, an Odisha SCPCR helpline 1800-345-4494, and a state COVID19 helpline 104 for prompt monitoring of children in risky circumstances.

When it comes to the measuring the effectiveness criteria, there is some evidence to suggest that the scheme has not generated enough results. Only 33.5% of CCI in Odisha have adequate number of caregivers and adequate supervision. In the Union Budget 2021-22, Child Protection Services and Child Welfare Services have been merged into a new scheme called Mission Vatsalya, which has received a total allocation of Rs. 900 crores. This is a huge shortfall of 40% against an allocation of Rs. 1,500 crores for ICPS alone in Union Budget 2020-21 (CBGA 2021). This marks the shortage of funds provided under the scheme which comes under the efficiency criteria. No

study has been identified that reports the usage of these funds in Odisha. As per MWCD 2018, there exists a large number of vacancies in CCIs/Homes in different States/Uts. Odisha has 961 and 487 full-time and part-time vacancies which questions the sustainability of the scheme..

### **7.9: Children in Conflict of Law (CCL)**

Since Independence, the first uniform national legislation passed for the children was the Juvenile Justice Act, 1986 (JJA, 1986). Nirbhaya rape Case in 2012 witnessed involvement of a 17 years old being the most brutal and contested for punishment to the rapists. The protests made the definition of a child contestable and hence, with the passing of new Act called the Juvenile Justice Act, 2015(Kumari, V. (2016)) redefined the definition of the child under special cases. The age of the child as defined by the act is until the age of 18 years. The JJA, 2015 applies to children under 2 categories (MLJ 2016): Children in conflict with Law (CCL): this includes children in three categories of crime which are petty, serious and heinous offences and Children in need of care and protection (CNCP). The Ministry of Women and Child Development has requested States and UTs to take immediate action for care and protection of children adversely impacted by COVID-19, in accordance with the provisions of the JJ Act, 2015 and leverage the facilities funded under the Child Protection Services Scheme. (CRY, 2021).

CCIs under JJF only receive per child maintenance funds from the government, with the funds for staff salaries, rent, infrastructure and other requirements being provided by the NGOs operating them. Allocations for NGO-run CCIs have also dropped since FY 2017-18 in the state of Maharashtra (CPR 2020). In the state of Odisha, no such evidence exists to study the effectiveness of JJF. Even though registration is mandatory it is found that only 63% of total CCI in Odisha are registered under the JJ Act (MWCD 2018). This compromises the efficiency of the scheme. Rule No. 40 of the JJ Rules, 2016 states that the Person-in-charge of every institution should facilitate the setting up of Children's Committees. It is a remarkable feat that 59.5% of the CCIs in Odisha had Children's Committees, which is the highest among all states in India (MWCD 2018).

### **7.10 : Identifying “Vulnerable Children”**

In order to reinforce the impact and reach of Child Protection Schemes being run at the national level, Biju Sishu Surakshya Yojana, a state initiative, is dedicated to work for the most vulnerable children of the society. The scheme looks after the children who have lost their biological parents or adoptive parents and have no legal guardian & children who are affected/infected with HIV Aids. Launched in 2016, the scheme provides monetary assistance to

support for their technical education, other expenses that are not covered under the 'Green Passage Scheme' of the Higher Education Department, Odisha. The scheme even provides financial assistance for the girl child and also monetary assistance is given for marriages. The scheme broadly covers Goal 2: Zero Hunger; SDG 4: Quality Education; SDG 10: Reduce inequality within and among countries (GoO,2022).

The scheme promotes and secures the future living of the girl child by providing financial support by depositing the amount in the Account of the girl child under Sukanya Samriddhi Account regularly up to completion of 18 years of age, thereby targeting gender-based inequalities that come under relevance criteria of OECD. In total, Rs. 2.75 crores were budgeted by the state in 2016 at the launch of the scheme whereby any other need-based assistance may be considered for coverage of the scheme. For the year 2018-20, Rs. 1.65 crores were allotted to the scheme. Rs. 6 crores were allotted in the year 2020-2021 and an amount of Rs. 3 crores are now budgeted for the year 2022-2023, depicting a sharp 50% decline as compared to last year's allotment.

The monetary assistance to the girls under Sukanya Samriddhi Yojana as well as helping children attaining 18 years of age with Marriage assistance is well noted. However, we analyse that the resources should cover more children. As per the new guidelines for the scheme, the scheme is operational in all the 30 districts. However, coverage of children is the same. \

#### **7.11: Protection of Children from Sexual Offences**

POCSO Act, 2012 is called as Protection of Children from Sexual Offences Act, 2012 that came into force on November 14, 2012. Relevance criterion of evaluation is justified as it is a comprehensive law that protects children from sexual assault, pornography and sexual harassment by ensuring healthy physical, emotional and social development among children. . The schemes address SDG Goal 5 of Gender Equality by eliminating all sorts of violence against children and Goal 16 of Promoting peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

Special Courts under POCSO Act is an Administrative Expenditure under Establishment, Operations and Management that is under the aegis of the Home Department, Odisha. The allocation for setting up FTSCs was 4 crores in 2020-2021 Actuals which is substantially increased to Rs. 37 crores in 2021-22 (RE) and is budgeted close to Rs. 40 crores in 2022-2023 (BE). This is a centrally sponsored scheme aimed at building infrastructure facilities across the country by the

Department of Justice. National Commission on Child rights and State Commission on Child Rights are the designated authorities for effective implementation of the act.

For the state of Odisha, we observe that the special courts are setup in few districts and there is a need for extra monetary resources to speed up the process of justice against child sexual abuse. Efficiency for evaluation also entails the timeliness framework and hence, we understand that the cases have not been cleared in the intended timeframe. This is evidenced by the fact that 12332 cases are pending in POCSO Courts in Odisha (Lok Sabha 2022c). In 2017, the state government of Odisha made the court of Additional Sessions judge in each of 30 districts as special courts under POCSO Act, 2012. However, there has been successive delay in cases under POCSO Act every year. Presently, 22 POCSO courts are functional in Odisha which were virtually launched in 2021.

In order to expedite the issues related to CAB (Child Sexual Abuse), 1023 fast track special courts (FTSCs) have been intended to be setup in every district of the country out of which 389 exclusive POCSO courts are functional under Department of Justice (DoJ). 700 out of planned 1023 Fast Track Special Courts (FTSCs) are operational (Lok Sabha 2022a) in Odisha. However, the mandate to have a special court in every district has not yet setup which is leading to delay in disposal of the registered cases (Juyal S et al. 2017). As of 2018, total cases to be investigated were 54,924 which is 22% higher than the caseload in 2017. The percentage has increased further by 19% (54,924 to 65,184). Cases Pending Trial At The End Of The Year increased in Odisha from 3148 in 2018 to 6661 in 2020 (Lok Sabha 2022b). Given that there has been a large rise in the budget for the programme in the state, but the indicators suggest a contrary image, the programme warrants further examination.

### **7.12: Child Labour Regulations**

The act prohibits the engagement of children in certain employments and to regulate the condition of work of children in certain other employments. Hence, it takes care of SDG3,5,8 &10. A study conducted by Campaign Against Child Labour in 24 districts of Tamil Nadu reported an increase in the proportion of working children from 28% to 80% because of the pandemic and school closures during the pandemic. This increase is to the tune of 280% among children from vulnerable communities. A similar survey in 19 districts of West Bengal showed an increase in child labour by around 105% during pandemic. (The Hindu, 2021). As a result, preventing Child Labor has become even more important in the aftermath of the COVID outbreak. The state of Odisha continues to spend Rs. 1-3 crores for the implementation of the child Labour Act, 1986..

Odisha has been doing applaudable work in elimination of child marriage with the help of District Level Task Force headed by the collector in chosen district and have had meaningful impacts on the lives of children through sustained awareness campaigns with the help of voluntary organisations in the targeted districts (Sahu 2021). This was done by launching a five year SSAP Blueprint to end child marriage completely. This was also helpful by active involvement of anganwadi workers and other social health activists. This was also made possible through continuous coordination among the departments. Between January and August, the government declared 5,661 villages as “child-marriage free”. Kandhamal district has the highest number such villages (1,739), followed by Ganjam (1,172), Subarnapur (741), Rayagada (559), Nabarangpur (438) and Deogarh (370). A similar kind of activism can be taken up for child labour that can help eliminate child labour completely.

### **7.13: Covid 19 and Child Protection Strategies**

The scheme Vatsalya (state sponsored scheme) is a state-sponsored program directed to the early childhood development. In the form of campaign, it was launched on 17th November, 2020 for 17.94 lakh children under the age of three as nutritional and convergence services during Covid. The scheme is one-of-a-kind scheme that shall ensure a healthy adulthood through effective parent led, homebased care in the early years of the child for the cognitive development. For every rupee invested, productivity of child increases by 25% as the child grows up-UNICEF country representative Dr Yasmin Ali Haque (OB Bureau 2020). Keeping this ideology in perspective, its main objective is to sensitize parents and facilitators to work towards the optimal development of the children through care and stimulation in the early years of child in order to build a strong foundation to adulthood (GoO, 2021).

The effectiveness evaluation can be understood by analysing how many AWCs have operationalized the scheme. Since the scheme follows multi-lingual approach for effective reach, the programme encourages more inclusion of parents along with children in this scheme. This itself serves as a catalyst for achieving optimal development of children rights from their homes and with their parents. Moreover, the scheme envisages to involve men in child rearing through mainstreaming them in the activities for children. Such an initiative shall help in addressing gender inequalities and inherent equity gaps. Since it's a new scheme, more understanding can be built once the stakeholders/ officers can help us understand the scale of Implementation and the resource requirements in the next phase of the research.

For the year 2021-2022(RE), Rs. 2 cr. and Rs. 3 cr. is budgeted for the year 2022-23(BE) by the state government of Odisha. Scheme Vatsalya is a promising campaign to enhance psychosocial and cognitive development among children at an early stage of childhood. This aims to build a stronger base for children to build up their future and catalyze the growth potential in them.

#### **7.14: Effectiveness of Public Financial Management (PFM) in combating crime against children, controlling for economic growth**

As seen from the evaluation matrix, there are many criteria for which the scheme either fails to meet the criteria or enough information was not available to answer those SEQs. Given the fact that six highest budget allocation schemes do not make for 0.1 per cent of the total budget of the state of Odisha, demonstrates the need for quick and urgent action in the field of child protection and welfare. We also examine the effectiveness of Public Financial Management (PFM) in combating crime against minors, controlling for economic growth, using fixed effects models. The fiscal variables, and not economic growth, are found to have a significant impact on reducing crime against children. Nonlinear model coefficients revealed an inverse relationship between the squared term of social sector spending and crime against minors, indicating that as social sector spending increases, the rate of increase of crimes against children is dampened. Specific PFM instruments such as child budgeting (c-PFM) did not immediately reduce crime against children. The models indicate that the long-term c-PFM is effective in reducing crime against children, which has policy ramifications in that the budgetary allocation for child protection within the c-PFM should be increased.

#### **7.15: Paucity of Standardized documentation and Disaggregated Data**

In order to help strengthen functioning of the schemes, many steps can be taken. The first is to enhance record keeping and documentation processes at all levels. Periodic compilation and maintenance of accurate records at the District, State, and Central levels are essential for monitoring services and articulating policies. Documentation is undoubtedly a laborious task, but it must be maintained at all levels to facilitate scheme implementation and policy decisions based on ground realities. For instance, the compilation of quarterly reports submitted by CWCs should ideally be able to provide an evaluation of the JJ Act's implementation, including the system's ability to assist children in need of care and protection and the type of care provided.

### **7.16: Lack of Sufficient Personnels in Child Care Institutions**

The second major intervention that is needed is to fill the prevailing human resource vacancies. A large number of vacancies exist in CCIs/Homes in different States/UTs. Odisha has 961 and 487 full-time and part-time vacancies (MWCD 2018). There is also a need for a dedicated PO/welfare officer, a trained counsellor, a translator, a clerk/data entry operator, and a legal expert to reduce the workload thereby decreasing case pendency in JJ courts. 12332 cases remain Pending in POCSO Courts in Odisha (Lok Sabha 2022c). In order to accommodate children with special needs, a trained staff is required to cater to their needs.

### **7.17: Strengthening Digital Infrastructure**

Technology could be harnessed for resource directory maintenance and monitoring at-risk children. Considering that child protection data and services are dispersed across numerous State departments and non-government agencies, the CWC and other stakeholders may be unable to utilise these services due to a lack of awareness and coordination. The use of innovative technology, such as maintaining a resource directory with DCPUs that contains the address, service provided, and contact information of govt/non govt organisations, can be of great assistance in developing a rehabilitation plan by CWC or enhancing the convenience for child referral stakeholders, including NGOs, police, public-spirited individuals, and children themselves.

Public can be made more aware by introducing awareness and advocacy initiatives. Different materials can be displayed in schools, communities, government department offices at the state/district/block level, bus stops, railway stations, and hospitals in order to increase public awareness of the various structures and services available for children's protection.

Specialised workshops should be conducted in order to inform officials, NGOs and other stakeholders so that personnel involved in the system are kept up-to-date on a variety of issues, including new guidelines, amendments to statutes, and new rules. It is strongly recommended that the state unit and district unit organise periodic trainings at all levels of service, incorporating field challenges and best practises, so that challenges or ground realities can be effectively addressed through such trainings, thereby enhancing services for children in challenging situations.

Finally, proper mechanism needs to be set in place to monitor and inspect different levels of service deliveries in order to curb malpractices in the institutions.

### **7.18 : Gender equity concerns**

As per the ICPS guidelines, accommodation in the child care institutions should be separately provided according to the age groups of vulnerable children (e.g., 7-11 years, 16-18 years) and based on gender. However, due to lack of adequate infrastructure, all the children were reported to be living in the limited dormitories available, impacting the living conditions of the children especially girls. Further, records of the missing children are maintained based on gender which showed that out of the sampled districts, Khurda (27) and Ganjam (26) has highest number of missing girls. The reports from Accountant General's office revealed that these girls belonged to the age group of 15-18 years and there is no reportage on their reasons of missing. It could be because of lack of inadequate facilities at the CCIs or they became victims of crime.

In the case of the Adoption of children, Rule 75 of the Odisha, JJ Rules 2018 states that children above the age of six are legally available for adoption. If not adopted, they are legible to be sent to the foster care and then DCPU shall advertise for applications for families interested in giving foster care to the identified children. However, Audit observed that out of 3181 children in the sampled districts, only 48 of them were identified for foster care out of which only 11 got the care. Moreover, there is no information as to how many boys or girls were adopted out of this. Reluctance among the identified children and discouragement from the guardians of the children have stopped children from getting foster care. Further, in order to reconcile children into the society, DCPUs are mandated to facilitate children who have attained the age of 18 and moving out of CCIs with financial assistance for education, stay and providing employment skills until they turn 21. However, even there was availability of funds, there were no after care programs in place in the sampled districts. From the year 2016-21, 302 girls and 358 boys left the CCIs on attaining the age of 18 but none of them was covered under after care program even though OSCPS received Rs. 1.20 crores during this period. It is noted that these funds were left idle on which DCPOs replied that there were no proper guidelines from the government to use these funds.

It is important to note here is that Individual Care Plans (ICP) are even mandated to be formed for each child living in institutional care. It is comprehensive care plan designed in accordance with child specific needs based on his/her age; gender specific needs and history of the child. The plan aims to address child's health and nutrition needs; psychological and emotional needs; sports and leisure; protection from all kinds of abuse and social mainstreaming to name a few. After fortnight approval of the plan from CWC/JJB, it should be executed within six months and reviewed half-yearly. Although, the ICP was prepared for most CCIs, however, only 58% of

8,573 children living in Open Shelter during 2016-21 had an individual care plan. Puri, Cuttack, Khurda, Koraput had maximum no of children with no ICP. Hence, since there have been no individual care plans and after care programs, it is bound to be true that gender equity is nowhere to be seen. However, gender mainstreaming can only be achieved if there is documentation of the children needs according to their gender and then providing infrastructure for their specific needs. Missing children especially girls after they turn 18 might go back to where they were because of gender bias. In this case, Advika program to eradicate child marriage, if used effectively, can be instrumental in creating awareness amongst children about their rights. However, much needs to be done to correct unconscious bias against women and promote gender equity.

#### **7.19: Public Expenditure Benefit Incidence analysis is a significant follow up analysis**

A systematic public expenditure benefit incidence analysis – incorporating equity concerns – is an impending requirement for analyzing the distributional impacts of child protection programmes. The data related to “unit costs” and “unit utilised” needs to be built in across identified departments to strengthen the public expenditure inter-departmental convergence process in the State, which can be a follow up study.

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## ANNEXURE

**Table A1 : Technical Glossary**

S. No.	Term	Description	Source
1.	FRBM	An Act to provide for the responsibility of the Central Government to ensure intergenerational equity in fiscal management and long-term macro-economic stability by [omitted] removing fiscal impediments in the effective conduct of monetary policy and prudential debt management consistent with fiscal sustainability through limits on the Central Government borrowings, debt and deficits, greater transparency in fiscal operations of the Central Government and conducting fiscal policy in a medium-term framework and for matters connected therewith or incidental thereto.	<a href="#">FRBM Act 2003 and FRBM Rules 2004.pdf (dea.gov.in)</a>
2.	Fiscal Deficit	The fiscal balance is the difference between a government's revenues and its expenditures. It shows the extent to which expenditure each year is financed by the revenues collected in that year. When the government spends more than it collects as revenues, it has a fiscal deficit; when it spends less, it has a fiscal surplus.	<a href="#">Government at a Glance   OECD iLibrary (oecd-ilibrary.org)</a>
3.	Primary Deficit	The primary balance is the fiscal balance excluding net interest payments on public debt. That is, the primary balance is the difference between the amount of revenue a government collects and the amount it spends on providing public goods and services. A country has a primary deficit if it is spending more on public goods and services than it collects in taxes. This means the government must borrow money to pay for the everyday public goods and services it provides for citizens, which may not be sustainable. The primary balance is thus a critical indicator of the short-term sustainability of a government's finances.	<a href="#">Government at a Glance   OECD iLibrary (oecd-ilibrary.org)</a>
4.	PER	Public Expenditure Reviews typically analyze and project tax revenue, determine the level and composition of public spending, assess intersectoral and intrasectoral allocations (agriculture, health, education, roads), and review	<a href="#">World Bank Document</a>

		financial and non-financial public enterprises, the structure of governance and the functioning of public institutions.	
5.	OECD Evaluation DAC	The systematic and objective assessment of an on-going or completed project, programme or policy, its design, implementation, and results. The aim is to determine the relevance and fulfilment of objectives, development efficiency, effectiveness, impact and sustainability. An evaluation should provide information that is credible and useful, enabling the incorporation of lessons learned into the decision-making process of both recipients and donors. Evaluation also refers to the process of determining the worth or significance of an activity, policy or program. An assessment, as systematic and objective as possible, of a planned, on-going, or completed development intervention.	OECD <a href="#">DAC Glossary of Key Terms and Concepts - OECD</a>
6.	Budget Forecasting	Short-term budgetary forecasts normally cover a time period of up to one year. They are mostly prepared by government institutions for budgeting and management purposes. They can be of particular use in fiscal monitoring and when preparing or updating annual fiscal projections. This is primarily because they serve as “early warning” indicators, and provide timely information in case the actual revenue and expenditure developments or trends deviate significantly from their projected annual path, especially towards the end of the year.	<a href="#">Fiscal forecasting: lessons from the literature and challenges (europa.eu)</a>
7.	Fiscal Policy	The County’s policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.	<a href="#">Glossary of Public Finance Terms.pdf (naco.org)</a>
8.	Fiscal Rules	A multi-annual constraint on a fiscal aggregate (e.g. expenditure, revenue, budget balance or debt). It is typically defined in terms of an indicator of overall fiscal performance, such as the deficit/GDP ratio or the debt/GDP ratio.	Public expenditure management Peer Assisted Learning ( <a href="#">pempal.org</a> )
9.	PFM	Public Financial Management (PFM) is the system by which financial resources are planned, directed, and controlled to enable and influence the efficient and effective delivery of public service goals	Public expenditure management Peer Assisted Learning ( <a href="#">pempal.org</a> )
10.	PEFA	The Public Expenditure and Financial Accountability (PEFA) program was initiated in 2001 by seven international development partners: The European Commission, International Monetary Fund, World Bank, and the governments of France, Norway, Switzerland, and the United Kingdom. PEFA began as a means to harmonize assessment of PFM across the partner organizations. It subsequently established a standard methodology for PFM diagnostic assessments, the PEFA framework. Since 2001 PEFA has become the acknowledged standard for PFM assessments. In 2019, the Ministries of	<a href="#">Homepage   Public Expenditure and Financial Accountability (PEFA)</a>

		<p>Finance of the Slovak Republic and the Grand Duchy of Luxembourg became new partners of the program.</p> <p>The PEFA program provides a framework for assessing and reporting on the strengths and weaknesses of public financial management (PFM) using quantitative indicators to measure performance. PEFA is designed to provide a snapshot of PFM performance at specific points in time using a methodology that can be replicated in successive assessments, giving a summary of changes over time.</p> <p>PEFA is a methodology for assessing public financial management performance. It identifies 94 characteristics (dimensions) across 31 key components of public financial management (indicators) in 7 broad areas of activity (pillars).</p>	
11.	DAC	<p>The committee of the OECD which deals with development co-operation matters. Currently there are 30 members of the DAC: Australia, Austria, Belgium, Canada, the Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Korea, Luxembourg, The Netherlands, New Zealand, Norway, Poland, Portugal, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, the United Kingdom, the United States and the European Union.</p>	OECD <a href="#">DAC Glossary of Key Terms and Concepts - OECD</a>
12.	Fiscal Capacity	the ability of an entity to meet financial commitments, such as the servicing and repayment of debt and liabilities to creditors, on a continuing basis over the period of the projections without increasing levels of taxation	Public expenditure management Peer Assisted Learning ( <a href="#">pempal.org</a> )
13.	Fiscal Risk	Includes uncertain costs of specific expenditure commitments, such as financial restructuring, and/or the potential for adverse budgetary effects resulting from variations in economic assumptions.	Public expenditure management Peer Assisted Learning ( <a href="#">pempal.org</a> )
14.	Fiscal Sustainability	The ability of an entity to meet service delivery and financial commitments both now and in the future	Public expenditure management Peer Assisted Learning ( <a href="#">pempal.org</a> )
15.	Macroeconomic Framework	A medium-term macroeconomic framework typically includes projections of the balance of payments, the real sector (or production sector), the fiscal accounts and the monetary sector. It is a tool to check the consistency of assumptions or projections concerning economic growth, the fiscal surplus or deficit, the balance of payments, the exchange rate, inflation, credit growth and its share between the private sector and the public sector, policies on external borrowing, etc.	Public expenditure management Peer Assisted Learning ( <a href="#">pempal.org</a> )

16.	Medium Term Budget Framework	A framework that includes projections of government expenditures and revenues over the medium- term (generally 3-5 years). Different degrees of detail for expenditure projections are conceivable, depending on the country context. Some countries have established a disciplined multi-year budgeting process. In these countries, the multiyear estimates focus on existing policies and become the basis of budget negotiations in the years following the budget. In other countries, they only provide background information to budgeting. Generally, the multi-year estimates are rolled forward by one year, so that another year is added at the end of the period.	Public expenditure management Peer Assisted Learning ( <a href="http://pempal.org">pempal.org</a> )
17.	Fiscal Year	A twelve-month period designated as the operating year for accounting and budgeting purposes in a county. A fiscal year can start on different dates depending upon the county, including January 1st and July 1st.	<a href="#">Glossary of Public Finance Terms.pdf (naco.org)</a>
18.	Program Budget	A statement and plan that identifies and classifies total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services or capital equipment.	<a href="#">Glossary of Public Finance Terms.pdf (naco.org)</a>
19.	Government Debt	The accumulated borrowing of central and local government.	<a href="#">Glossary of economic terms - Office for National Statistics (ons.gov.uk)</a>
20.	Audit	The process of independently checking accounts and other records by auditors professionally trained and accredited for the purpose. The term was originally derived from the audit of financial accounts which is a routine tool of financial control. It has been applied to other fields such as "management audit" and "medical audit". In many countries it is a legal requirement for registered companies. It involves producing for the shareholders or trustees financial statements verifying the validity and accuracy of the companies' accounts. Companies and institutions commonly engage in audit as an internal process within the organization to assist local management and to detect fraud or maladministration.	<a href="#">Terminology : a glossary of technical terms on the economics and finance of health services (who.int)</a>
21.	Auditor	A professional accountant appointed to check the accuracy of company or institutional accounts and to present an independent report to shareholders on whether the accounts present a true and fair view of the affairs of the company or institution. The accountancy professions determine the training and examinations for auditors who may be employed in the public or private sector.	<a href="#">Terminology : a glossary of technical terms on the economics and finance of health services (who.int)</a>
22.	Gross Domestic Product	The total value of final goods and services produced in a country during a single year. Economic growth is measured by the change in GDP from year to year.	Public expenditure management Peer Assisted Learning ( <a href="http://pempal.org">pempal.org</a> )

23.	Grant	A grant is a voluntary current or capital transfer between government units, or between a multinational organisation and a national government (e.g. a PHARE grant). In addition, a voluntary transfer to a private organisation or person is also often called a grant. Grants are treated as expenditure by the granting institution and revenue by the recipient institution	Public expenditure management Peer Assisted Learning ( <a href="http://pempal.org">pempal.org</a> )
24.	Qualitative Evaluation method	Qualitative research encompasses a variety of methods, but is often defined in terms of using words and text in data collection and analysis, rather than using numerical measurement and quantification (Bryman, A (2015), 'Social research methods' (fifth edition) Oxford University Press, Oxford). It commonly investigates how people make sense of the world and experience events. Qualitative research is usually 'bottom up' rather than 'top down'. That is, a theory or explanation is developed from the data rather than data being collected to test a theory or hypothesis. Qualitative research often aims to describe and explain rather than predict or identify cause and effect. It can be used to enrich our understanding of an issue or to improve services.	<a href="http://www.gov.uk">Evaluation methods: evaluation in health and wellbeing - GOV.UK (www.gov.uk)</a>
25.	Quantitative Evaluation Method	Quantitative methods are used to investigate things that can be measured or quantified to generate numerical data. For example, what percentage of people hold a particular view, does use of a service vary by gender and age, what has changed after a particular intervention? Quantitative research aims to be objective and usually collects data in a pre-defined, structured way (Black, T R (1999). Quantitative research methods usually aim to tell you something about a population (for example, smokers or older adults) based on a representative sample selected for a study. The aim of a quantitative evaluation is to find out how things have changed after an intervention.	<a href="http://www.gov.uk">Evaluation methods: evaluation in health and wellbeing - GOV.UK (www.gov.uk)</a>
26.	Intergovernmental Fiscal Transfers	Intergovernmental transfers form part of the system of federal-state fiscal arrangements that are in place to coordinate fiscal decision making at the two highest levels of government, federal and state. Federal-state fiscal relations consist primarily of a set of financial transfers from the federal government to the states and a set of arrangements for coordinating and sharing particular tax bases.	<a href="http://cambridge.org">The Principles of Intergovernmental Transfers (Chapter 9) - Fiscal Federalism (cambridge.org)</a>
27.	Fixed effect Model	It is one of the techniques used to analyse panel data. The fixed effects model assumes that the omitted effects of the model can be arbitrarily correlated with the included variables. This is useful whenever you are only interested in analyzing the impact of variables that vary over time (the time effects).	<a href="http://Princeton University">Fixed-effects and Random-effects - Panel Data Using R - Research Guides at Princeton University</a>

28.	Random Effect Model	If the individual effects are strictly uncorrelated with the regressors it may be appropriate to model the individual specific constant terms as randomly distributed across cross-sectional units. This view would be appropriate if we believed that sampled cross-sectional units were drawn from a large population.	<a href="#">Fixed-effects and Random-effects - Panel Data Using R - Research Guides at Princeton University</a>
29.	Panel data	When the same cross-section of individuals is observed across multiple periods of time, the resulting dataset is called a panel dataset.	<a href="#">Panel Regression   DATA with STATA (ubc.ca)</a>
30.	Performance Budget /Performance Based Budgeting	Strictly defined, it is only a budget that explicitly links each increment in resources to an increment in outputs or other results. Broadly defined, a performance budget is any budget that presents information on what Government organisations have done or expect to do with the money provided to them. The latter is also sometimes referred to as performance-informed budgeting. Performance budgeting consists of classifying government transactions into functions and programmes in relation to the government's policy goals and objectives; establishing performance indicators for each programme or activity; and measuring the costs of these activities and the outputs delivered.	<a href="#">GEORGIA (pempal.org)</a>
31.	Budget Credibility	A government's ability to meet its revenue and expenditure targets during the fiscal year. When actual spending deviates from the approved budget. We describe them as underspent (if actual spending is less than what was allocated in the budget) or overspent (if actual spending is greater than what was allocated in the budget).	<a href="#">budget-credibility-fact-sheet.pdf (internationalbudget.org)</a>
32.	Operational Efficiency	operational efficiency refers to the provision of public services at a reasonable quality and cost.	<a href="#">Governance Brief-03.p65 (adb.org)</a>
33.	CAMPA	Compensatory Afforestation Fund Management and Planning Authority (CAMPA) are meant to promote afforestation and regeneration activities as a way of compensating for forest land diverted to non-forest uses.  National CAMPA Advisory Council has been established as per orders of The Hon'ble Supreme Court with the following mandate:-  1. Lay down broad guidelines for State CAMPA.  2. Facilitate scientific, technological and other assistance that may be required by State CAMPA.	<a href="#">Forest Development Corporation of Maharashtra Limited (fdcm.nic.in)</a>

		<p>3. Make recommendations to State CAMPA based on a review of their plans and programmes.</p> <p>4. Provide a mechanism to State CAMPA to resolve issues of an inter-state or Centre-State character.</p>	
34.	OMBADC	<p>Odisha Mineral Bearing Areas Development Corporation (OMBADC) was formed as a Section 25 company on 2nd December, 2014 as per the directive of Hon'ble Supreme court of India for undertaking specific tribal welfare and area development works to ensure inclusive growth of the mineral bearing areas. As per mandate, OMBADC will finance projects executed by Line Departments relating to livelihood intervention, health, water supply, sanitation, education etc from the funds maintained in PL Account of OMBADC. Hence, there is a need to lay down some fundamental principles regarding project financing, execution monitoring applicable to all line Departments, Heads of Departments, Subordinate offices and State Level PSUs or Autonomous Agencies under their administrative control.</p>	<a href="http://odisha.gov.in/ombadc">OMBADC   Rural Development Department (odisha.gov.in)</a>
35.	GST Compensation Cess	<p>With operationalization of GST in India in 2017, the federal government assured the states that they will be compensated for revenue shortfall resulting from subsuming their taxes, such as value added tax (VAT), into the GST, for a period of five years, that is till July 1, 2022. Accordingly, the GST (Compensation to States) Act, 2017 was enacted to impose the compensation cess. The compensation cess is applicable on specific goods, including tobacco, cigarettes, hookah, aerated water, high-end motorcycles, aircraft, yachts, and motor cars.</p>	<a href="http://india-briefing.com">India Extends GST Compensation Cess Levy till March 2026 (india-briefing.com)</a>
36.	Tax Autonomy	<p>A local or regional government that can define its own tax bases, tax rates, and other characteristics of a tax has a high degree of tax autonomy or taxing power.</p>	<a href="http://oecd-ilibrary.org">3. Twenty years of tax autonomy across levels of government: Measurement and applications   Fiscal Federalism 2022 : Making Decentralisation Work   OECD iLibrary (oecd-ilibrary.org)</a>

**Table A2: UNIFEM Child Protection Strategic Framework**

VISION	<p><b>A world where all children are free from violence, exploitation, abuse, neglect &amp; harmful practises</b>  <i>(Guided by the Convention on the Rights of the Child)</i></p>					
GOALS	<p><b>SDG 3.4</b> Promote mental health and well-being  <b>SDG 5.2</b> Eliminate all forms of violence against all women and girls  <b>SDG 5.3</b> Eliminate all harmful practises, such as child, early and forced marriage and female genital mutilation</p>		<p><b>SDG 8.7</b> End child labour, including the recruitment and use of child soldiers  <b>SDG 16.2</b> End abuse, exploitation, trafficking and all forms of violence against and torture of children  <b>SDG 16.3</b> Promote the rule of law at the national and international levels and ensure equal access to justice for all</p>		<p><b>SDG 16.9</b> By 2030, provide legal identity for all, including birth registration  Preventing family-child separation, ending institutionalisation of children and strengthening family-based alternative care</p>	
OBJECTIVES	<p><b>1. All children grow in a protective environment</b> (<i>Universal Prevention</i>)</p>		<p><b>2. Children living in situations of risk receive targeted support</b> (<i>Leaving No one Behind</i>)</p>		<p><b>3. Children experiencing violations receive services</b> (<i>Response &amp; Preventing Recurrence</i>)</p>	
PROGRAMMING STRATEGIES	<p><b>1. To effectively address the social, cultural and economic determinants of child protection violations at scale</b> (with particular emphasis on social norms and gender transformation)</p>		<p><b>1. To effectively address the social, cultural and economic determinants of child protection violations at scale</b> (with particular emphasis on social norms and gender transformation)</p>		<p><b>3. To effectively prevent and respond to child protection violations in humanitarian situations</b> (and across the Humanitarian-Development-Peace Nexus)</p>	
PROGRAMMING APPROACHES	Strengthen data and research generation and use	Advocate for national legislation, policies, budgets & accountability	Build capacity for scaled up child protection service delivery across sectors	Strengthen the engagement of communities, children and adolescents	Develop partnerships for coordinated global and national action	
THEMATIC PRIORITIES	Legal Identity	Access to Justice	Prevention of Family Separation	Mental Health and Psycho-Social Well-Being	Harmful Practices	Violence Against Girls, Boys and Women
						Grave violations in armed conflict

