

Mission VATSALYA: A Public Expenditure and Institutional Review of Child Protection Scheme across Districts in Odisha, India

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**Mission VATSALYA:
A Public Expenditure and Institutional Review of Child Protection
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Abstract

Against the backdrop of polycrisis, India delineates the rights and protections for children, within a comprehensive legal framework, ensuring that all children have equal access to the public provisioning of quality child protection services. Mission VATSALYA is a centrally sponsored scheme being implemented in India with a view of “Leave No Child Behind” to create an enabling environment for the children who are in need of care and protection, children in conflict with law and other vulnerable children. We conduct the public expenditure and institutional review of Mission VATSALYA in Odisha across selected districts. Odisha has been fiscally prudent, adhering to the fiscal rules of maintaining a fiscal deficit-to-GSDP ratio of 3 percent, maintaining fiscal sustainability even in the post-pandemic years. However, aggregate fiscal sustainability is not sufficient to achieve child developmental outcomes. The district level inferences revealed that the volatility in the utilisation ratio of funds resulted in the suboptimal performance of the child care institutions. The analysis also revealed that there are deficiencies in implementation of child protection schemes in terms of infrastructure, personnel, and public provisioning of services in Odisha. However, the initiative to conduct periodic surveys to identify the vulnerable children – [categorising the districts into mining, conflict zones, disaster prone areas, and migration] and the digital infrastructure initiative for online portals for child protection are laudable. There are inter-district differentials in the identification of vulnerable children and their institutionalisation. These inferences have policy implications in terms of strengthening the non- institutional care component for the vulnerable children, along with enhanced quality of services and infrastructure in the existing child care institutions.

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Introduction

Globally, the polycrisis 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. The polycrisis encompasses the crisis emanating from the climate change crisis, disaster, energy transition, war, natural calamities, geo-political uncertainties, supply side shock and the pandemic. The UNICEF's Child Protection Strategy, 2021-2030, defines child protection as “the prevention of and response to exploitation, abuse, neglect, harmful practices, and violence against children”, which is embedded in the Convention on the Rights of the Child and the Sustainable Development Goals. The consequences of child protection violations are “catastrophic, profound, enduring, and often deadly for children”, as highlighted in the UNICEF Strategy document². 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”.

Against this backdrop, India delineates the rights and protections for children, within a comprehensive legal framework, ensuring that all children have equal access to the public provisioning of quality child protection services. Mission VATSALYA (Child Protection Services and Child Welfare Services) is a centrally sponsored scheme being implemented in India “with a view to create a safe and secure environment for comprehensive development of children who are in need of care and protection, children in conflict with law and other vulnerable children”³. The public expenditure on Mission VATSALYA programme is Rs 1472.17 crores in 2024-25 (BE) by the Government of India, which is a slight increase from Rs 1042.91 crores in 2022-23 (actual). However, this allocation is a major increase of 63.5 per cent as it was Rs 900 crore in 2021-22⁴. This programme is implemented through the public institutional services by way of Child Care Institutions (CCIs) and family based non-institutional care through sponsorship, foster care and adoption of children. It also supports after care programme and emergency outreach service through Child line and Child Tracking System⁵. The ChildLine (1098) is the 24-hour toll free helpline for children in distress, operated under the Ministry of Home Affairs under Mission Vatsalya.

The fiscal policy interventions for Mission VATSALYA (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

² UNICEF Child Protection Strategy 2012-2030 <https://www.unicef.org/documents/child-protection-strategy>

³ Government of India (2024), Demand for Grants, Ministry of Finance, New Delhi <https://www.indiabudget.gov.in/doc/eb/sbe101.pdf>

⁴ Government of India (2022), Press Release [doc20223822901.pdf \(pib.gov.in\)](https://static.pib.gov.in/WriteReadData/specificdocs/documents/2022/mar/doc20223822901.pdf), Press Information Bureau, Research Unit, Ministry of Information and Broadcasting, New Delhi <https://static.pib.gov.in/WriteReadData/specificdocs/documents/2022/mar/doc20223822901.pdf>

⁵ For the details of Mission VATSALYA, refer <https://www.wcd.gov.in/offerings/mission-vatsalya-mission-vatsalya-scheme>

Protection of Children from Sexual Offences Act (2012); and the Child Labour (Prohibition and Regulation) Act (1986, amended in 2016). In this paper, we track the public expenditure and institutional review (PEIR) of Mission VATSALYA and their linkages to child protection outcomes in the context of one of the Indian States, viz., Odisha.

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 mining⁶. In the post pandemic fiscal space, 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. The existing studies on fiscal policy and child protection outcomes in the context of Odisha are empirical in nature. Using fixed effects models, Yadav and Chakraborty (2022) explored the determinants of reduced crime against children, and found that the Public Financial Management (PFM) related variables have greater impact than economic growth per se in tackling crime against children. Chakraborty et al (2023) analysed the child protection schemes using OECD evaluation matrices, identifying the relevance, coherence, effectiveness, efficiency, and sustainability of selected child protection programmes, at the aggregate level. This analysis takes this literature forward by taking districts as the unit of analysis and investigate the efficacy of one major programme on child protection - Mission VATSALYA - in detail, using the public expenditure and institutional review (PEIR) methodology.

The analytical framework of child protection related public expenditure and institutional review (c-PEIR) has three pillars – (i) Policy Analysis, (ii) Public Expenditure Analysis and (iii) Institutional Analysis⁷. The policy analysis is to review the policy framework to conduct diagnosis of the existing situation related to child protection outcomes and assess how the policy objectives translate into programmes, schemes and budgets to improve the outcomes. The Public Expenditure Analysis quantifies the child protection expenditure out of the total budget from all the detail demand for grants (DDGs) across all Ministries and Departments and measures the proportion of allocation in terms of child protection across sectors, with special reference to the programme we study in detail. The Institutional Analysis examines the functions and responsibilities of the institutions and their capacities in formulating, implementing and coordinating the stated policy objectives. This pillar also includes the review of the budgetary and planning process and its linkages to financing child protection policies and programmes, involving funds from government and civil society partners. The institutions can include ministries, departments, centre and state level implementing agencies.

The paper is organised into sections. Section 1 deals with district-wise diagnosis of child development related variables in the context of Odisha, with special reference to crime against children and growth.

⁶ Odisha State Policy for Children, 2022 page 10.

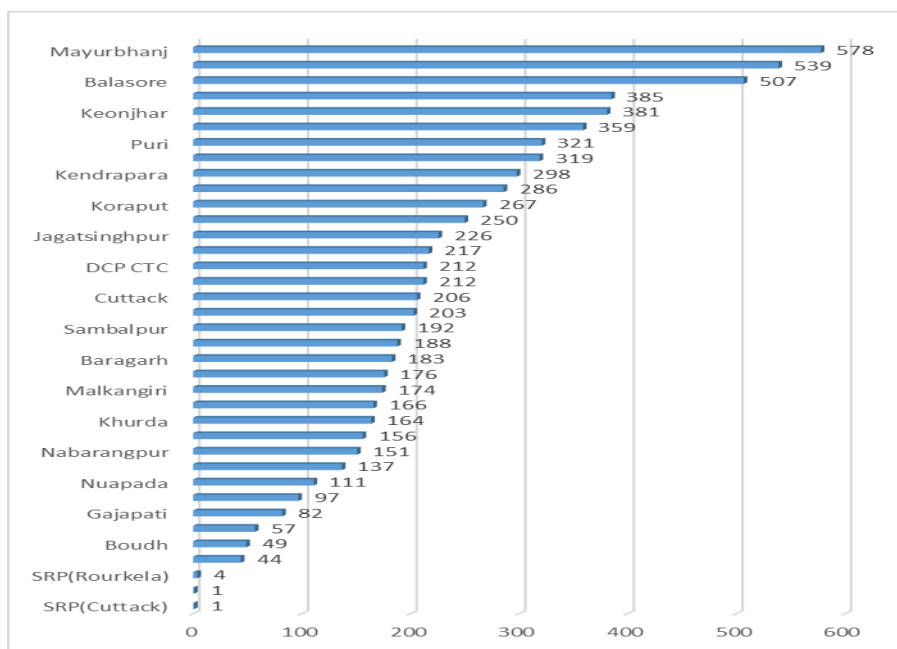
⁷ A related Climate PEIR methodological guide can be accessed at <file:///C:/Users/D-351/Downloads/RBAP-DG-2015-CPEIR-Methodological-Guidebook.pdf>

This diagnosis is important for the policy formulation and analysis. The policy analysis related to Mission VATSALYA is included in Section 2. The section 3 deals with public expenditure analysis. Section 4 deals with institutional review analysis at district level, with case studies. Section 5 presents district wise selected case studies. Section 6 presents the accountability and outcome budgets of Mission VATSALYA, with the utilisation ratio. Section 7 concludes.

1. District-wise Diagnosis of Child Development in Odisha

As a prelude to undertake Public Expenditure and Institutional Review (c-PEIR), we undertake a situational analysis of child development across districts in Odisha. In this section, we map the districts with the diagnosis from National Crime Record Bureau (NCRB) and National Family Health Survey (5th 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 (Figure 1). 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 1: District-wise Crime against Children (IPC + SSL) in Odisha, 2021

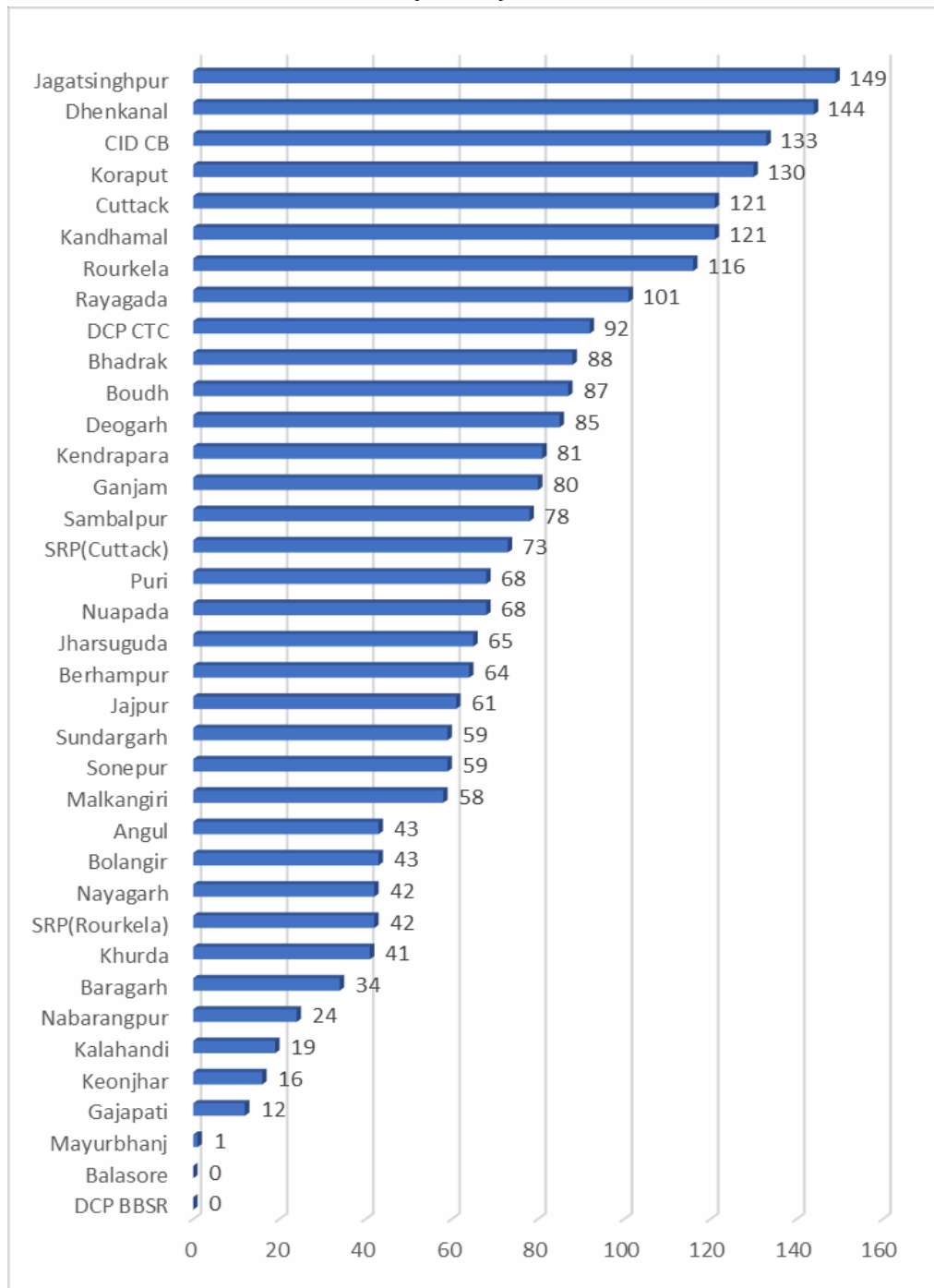


Source: National Crime Record Bureau (2021)

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 2.

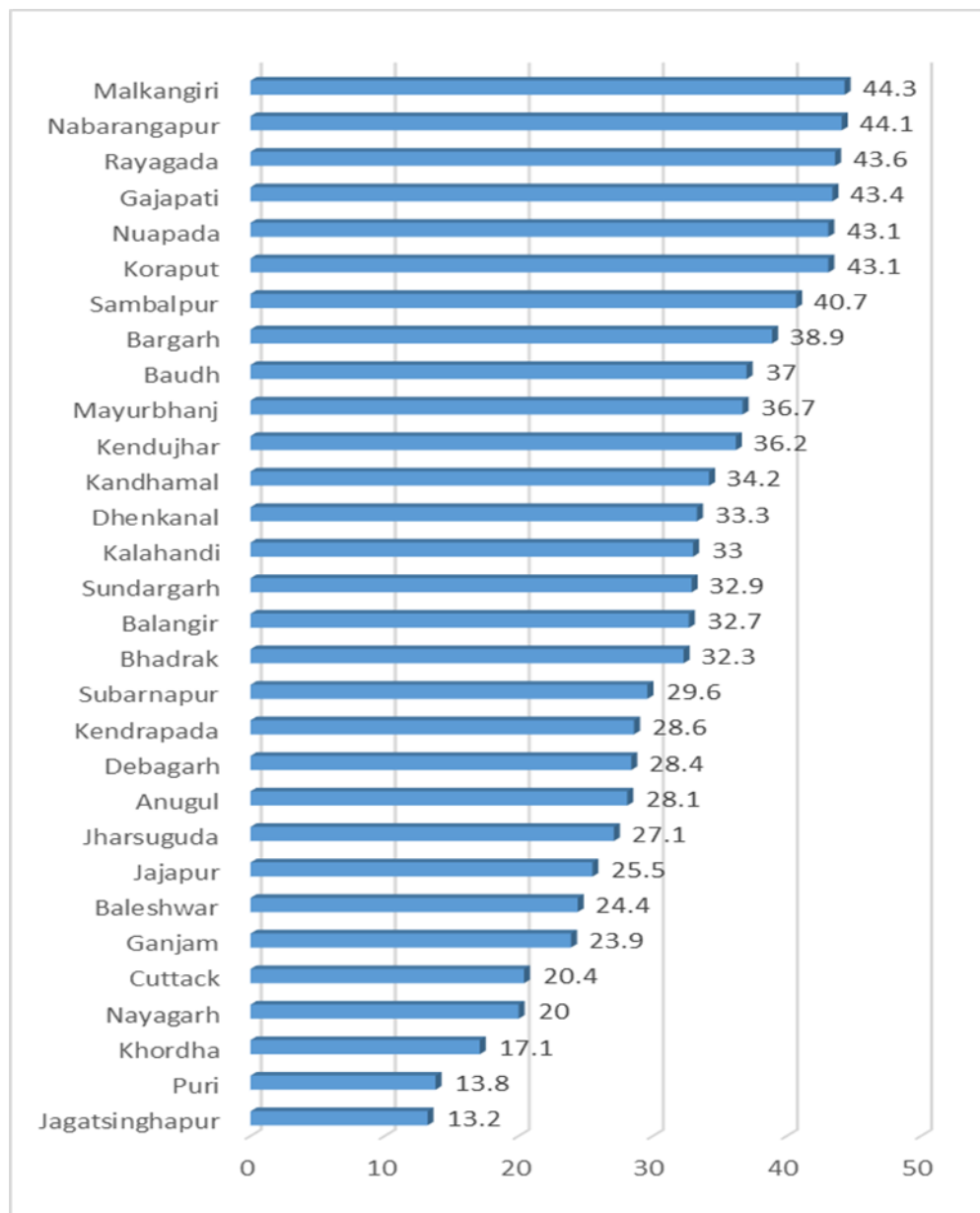
Figure 2: District wise reporting of children under Protection of Children from Sexual Offences Act (POCSO) in Odisha, 2021



Source: National Crime Record Bureau (2021)

In addition to crime against children data, we have also examined the district wise anthropometric data. The anthropometric data analysis revealed that 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 3).

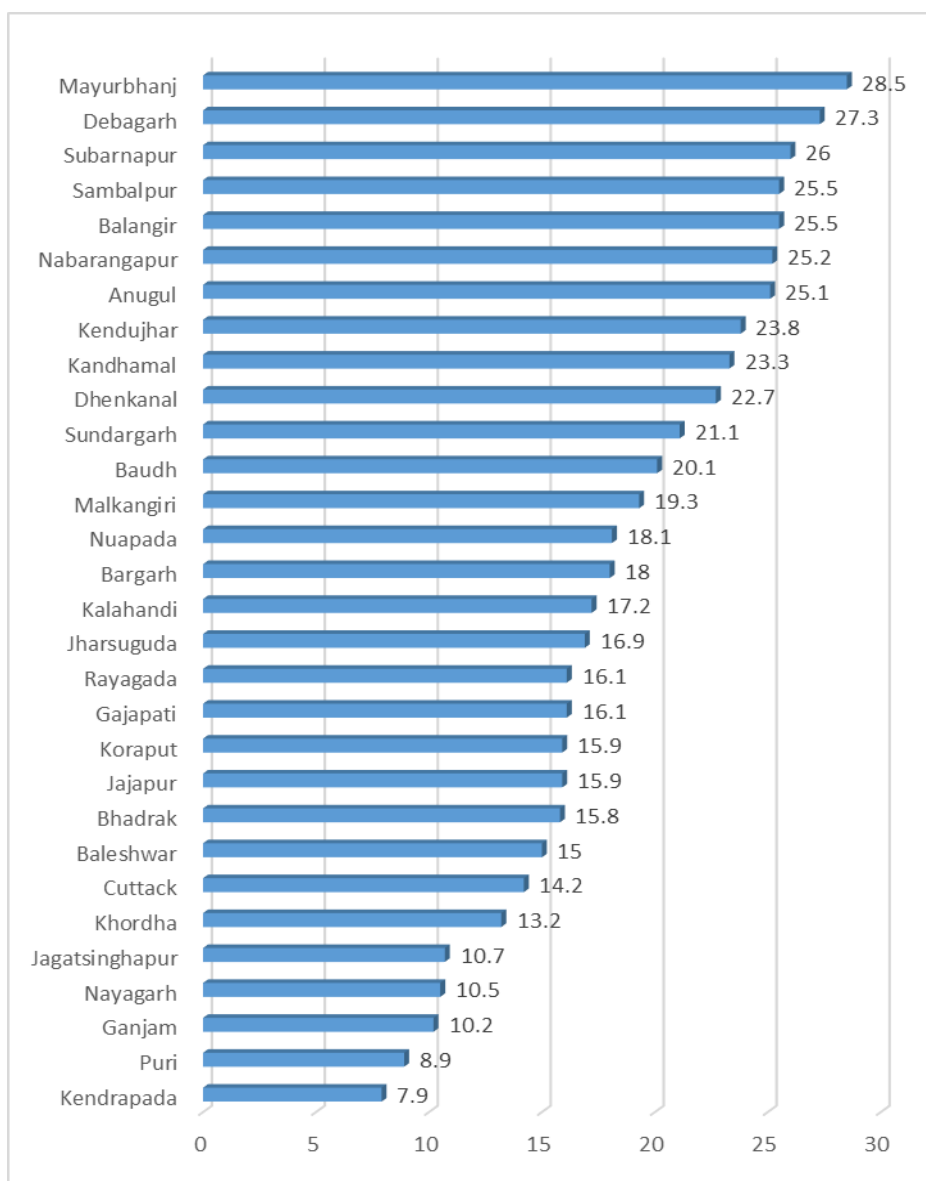
Figure 3: District-wise Statistics on Children under 5 years who are stunted (height-for-age), 2019-20



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) Anugul (25.1) along with migrationintensive districts like Subarnapur (26.0) and Balangir (25.5) and conflict zones like Nabarangapur (25.2) (figure 4), as per National Family Health Survey (NFHS) – 5th round data.

Figure 4: District-wise Statistics on Children under 5 years who are wasted (weight-for-height), 2019-20



Source: NFHS -5 data, Odisha (2021)

2. The Policy Analysis

The Odisha State Policy for Children 2022 of "PRARAMBHA" was based on regional deliberations on child protection across these four categories of districts. The districts of Odisha can be thematically categorised based on migration, conflict, natural disaster, and mining (Table 1). 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). The government of the state of Odisha is increasingly focusing on public financial management tools such as the child budget, while re-strategizing their fiscal space.

Table 1 Aggregation of Districts based on Migration, Conflict, Mining and Disaster

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

Source: Odisha State Policy for Children (2022)

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 2023–24⁸. 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 prolonged vulnerabilities. Within 22 identified child protection schemes in Odisha based on Child Budget FY 23⁹, Mission VATSALYA has the highest allocation (we will revisit this point later,

⁸ Odisha State Child Budget, 2023-24, page 15.

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

in public expenditure analysis section) and hence selected this scheme for the detail study in this paper.

Mission VATSALYA is a conditional fiscal transfer from Centre to States under the guiding principle of “Leave No Child Behind”

The Mission VATSALYA 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. 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 (CNCJ), and children in conflict with the Law (CCL) and (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 2021-22¹⁰.

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. Family based non-institutional care is provided through adoption, foster care, sponsorship and after-care programs implemented in every district of the country.

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.

¹⁰<https://missionvatsalya.wcd.gov.in/public/pdf/children-related-law/vatsalyaguideline.pdf>

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.

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).

The Juvenile Justice Act, 2015 provisions and the POSCO Act, 2012 form the basic framework for implementation of the Mission VATSALYA.

The *Juvenile Justice (Care and Protection of Children) Act (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).

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 through Special Court under POCSO Act (Fast Track Special Courts (FTSCs)). 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.

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 ages 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.

In addition to JJA (2015) and POSCO (2012), the State of Odisha has initiated significant fiscal policies for child protection. 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. As per the Census 2001 data, there were 3.77 lakh children working in the age group of 5-14 years. The

number of children in this age group have drastically declined to 92,087 children as per the Census (2011). There is seen high rural to urban migration of children as per the Census (2011). Since the latest data is not available yet, it is feared that post the pandemic, the economic distress could have risked even more children into child labour (UNICEF,2021a). Therefore, it is imperative to closely monitor and rescue children through the implementation.

Odisha has been doing significant 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, 2021, 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.

3. The Public Expenditure Analysis

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.

To unleash the potential of the child protection schemes in Odisha, not only aggregate fiscal sustainability but an evidence-based c-PEIR with special reference to Mission VATALYA is imperative to achieve child developmental outcomes.

Chakraborty, et al (2023) analysed in detail the Public Expenditure Review (PER) and evaluation in the context 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. This paper is sequel analysis to examine the major scheme, Mission VATSALYA.

The Department of Finance, Government of Odisha has provided 22 schemes (table 2) in the Budget 2023-24 that serve the subject of child protection, where Mission VATSALYA has the highest allocation in the child protection budget in Odisha.

Table 2: Child Protection Schemes in Odisha, 2023-24

Sl. No.	Departments	Name of the Scheme/Program	Expenditure 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
		Total		20092.56	29114.48	34147.13

Source: Chakraborty, et al (2023a)

4. The Institutional Analysis

The conditional fiscal transfer, viz., Mission Vatsalya aims at children in difficult and other vulnerable children. This programme is implemented through government- civil society partnership. The Juvenile Justice Act (2015) and POSCO Act are the nodal components of Mission VATSALYA.

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. The guidelines for implementing Mission VATSALYA and the fund sharing arrangements, output and outcome indicators are discussed in detail in session 2. 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 (GoO, 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 (GoO, 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 (CNCPP) 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

4.1: District wise Analysis of Child Protection: Identification of “Vulnerable Children”

As per the guidelines of Mission VATSALYA, baseline surveys should be carried out to identify “vulnerable children” and assess the requirements for their care and protection (GoO, 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. 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. In the National Charter for Children, responsibilities of the State and community towards children are declared, as follows:

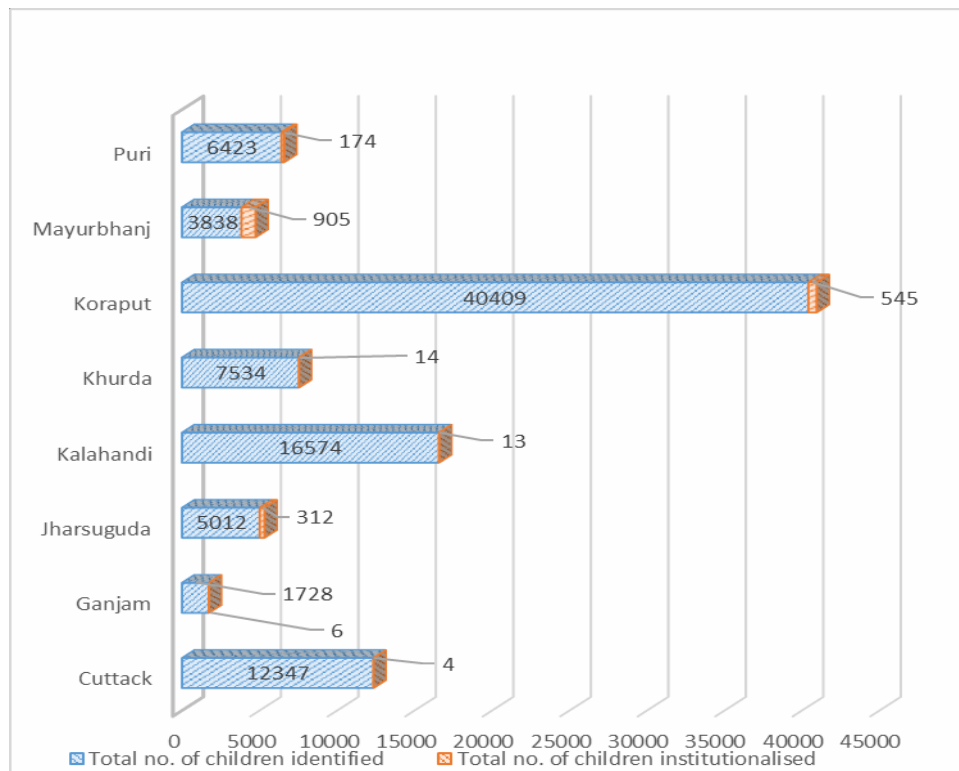
- Ensuring Survival, Life and Liberty
- Promoting High Standards of Health and Nutrition
- Providing Supplementary Nutrition, sanitation and hygiene to the children belonging to the economically backward groups
- Basic Minimum Needs and Security (Social and Physical)
- Play and Leisure
- Early Childhood Care for Survival, Growth and Development
- Free and Compulsory Primary Education
- 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 (GoO, 2023). The status of conducting baseline surveys by sample DCPUs including identification of vulnerable children and their institutionalisation, is shown in Figure 1.

The 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. We have incorporated in this paper the Accountant General’s inferences on the functioning of child protection schemes at the district level in Odisha. We explore in this paper, the 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.

Figure 5: District wise identification of vulnerable children and their institutionalization



Source: Government of Odisha (2023)

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. 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 5).

4.2: The Institutional Review of Mission VATSALYA

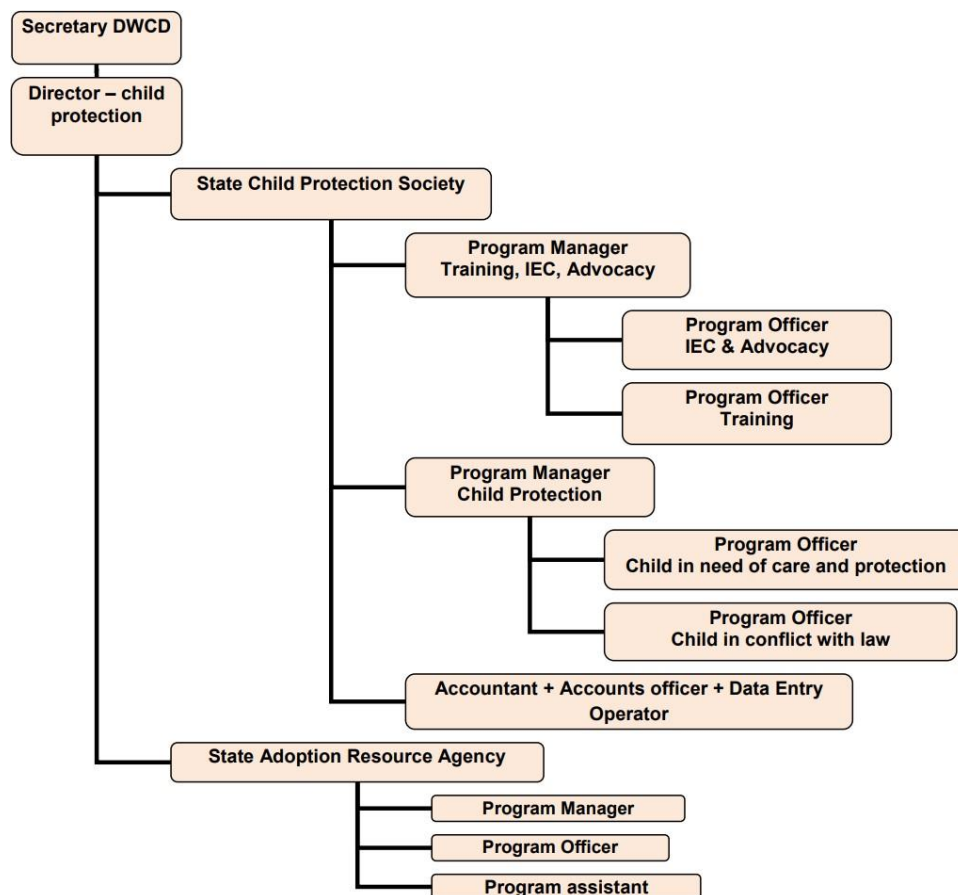
In order to protect the welfare of children and stimulate a supportive environment for their development, Mission VATSALYA is one of the three umbrella schemes of the Ministry of Women and Child Development that includes child protection services and other related welfare schemes. Child protection services for children include care and protection for children who are abandoned, orphans, or in conflict with Law, juvenile offenders and other vulnerable children. 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). 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.

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 15th 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.

Figure 6: Structure of SCPS and SARA



Source: MWCD, 2020

a. 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. 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 (Government of Odisha, 2023).

b. 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 3). 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 4.

Table 3: Institutional Share of Budget under Mission VATSALYA ICPS (%)

Component	Central Share	State Share	NGO Share
For North Eastern States			
Institutions run by government	90	10	
Institutions run in participation with NGO	90		10
For Other States/UTs			
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
For Central Agencies			
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 4: Funds released to Odisha under Mission VATSALYA ICPS (in Rs. Crores)

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

Source: PIB, 2022

c. District wise Analysis of Unutilized Funds for CCI Infrastructure

GoO (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. 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 of 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 (Govt of Odisha, 2023).

d. 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.

e. 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".

GoO (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 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 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."

5. Case Studies: District level Public Expenditure and Institutional Tracking

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 and case studies are from the available documents of the selected CCIs in Odisha, 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 provided by AG's office which 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. The following case studies are heavily drawn from the reports provided by Accountant General's Office, Odisha, 2023.

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 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 5).

Table 5: 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
WCD	State	2015-2016	1883028	utilised the funds for

				maintenance cost
WCD	State	2016-2017	2444000	utilised the funds for maintenance cost. Govt. has not released Rs. 149000.00 in contingency, transportation, 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 (accessed on March 27th 2023)

Case Study 2: Observation Home, Berhampur

As per the Operational Guidelines for maintaining standards of care in Child Care Institutions, issued by W&CD Department in October 2012, size of dormitory should be at least 40 sqft. per child. It was noticed that the Child Care Institution 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).

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 lakh⁵ 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.

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 and 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 lakh⁵ 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 (Govt of Odisha, 2023).

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.

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.

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 (Government of Odisha, 2023). 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.

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 un- known as of date of audit (October 2021). District Khurda had maximum number of missing children followed by Ganjam.

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 6.10. Figure showcases the requirement of personnel under different positions in DCPU offices and number of personnel presently working in the DCPUs.

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%). 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.

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).

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. The Audit and Accountability

The analysis was conducted based on M1 and M2 methodologies, based on desk review of literature and government documents respectively, along with M3 by engaging dialogues with the key stakeholders, including the Department of Women and Child Development, Department of Finance, Government of Odisha and Accountant General's Office. The fund sharing pattern is differentiated on the type of organisation of child protection centres- 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 and a district level exploration into the utilisation issues are carried out using the inferences from M1 M2 and M3 methodologies, related to flow of funds and we identify the gaps in implementation of the child protection schemes.

6.1. Utilisation Ratio of Funds

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 6).

Table 6: 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
Total	--	155.21	119.31	40.79	--	238.51		--

Source: Chakraborty, et al (2023a) and Government of Odisha (2023)

The unutilised balance in 13 components were more than Rs. one crore in each component, as shown in Table 7. The non-utilisation of funds available with the OSCPS was due to unutilised components in infrastructure and human resources in CCIs.

Table 7: 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
Total			115.79

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.

6.2: Mission VATSALYA: 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 8.

It is observed that the Outcome Budget of 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.

Table 8: Mission VATSALYA : Template of Outcome Budget 2017-18, DWCD, Odisha

PROGRAM/PROJECT	OBJECTIVE	OUTLAY for 2017-18 (in TRs.)	OUTPUT	OUTCOME	TIMELINE/PROCESS	REMARKS/RISK
Mission VATSALYA Integrated Child Protection Scheme (ICPS)	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, GoO(available for the year 2017-18).

Source: Outcome Budget 2017-18, DWCD, Odisha

6.3: Tracking the Achievements sofar

Using PEIR, we have tracked the success stories in the State so far relate to child protection based on secondary data sources, review of existing studies, and the institutional and administrative data along with documents from department of Finance and Accountant General Office documents. The empirical evidence are as follows.

a. Sharp decline in child labour

Since Odisha has a large rural population, there is an observed tendency of migration to regions that offer better livelihood options. As discussed above, migration is seen majorly from the western regions of the state (Balangir, Bargarh, Boudh, Deogarh, Jharsuguda, Kalahandi, Nuapara, Sambalpur, Sonapur & Sundargarh) (Nanda,2019). As a result, children also accompany their parents to work with them as a team and eventually are deprived of the basic educational facilities. One such example from District Balangir is cited by Bharas and Tandri (2023). However, as per the Census 2011, there is observed a sharp decline in the number of working children in the age group of 5-14 years since Census, 2001, which is commendable. This has been possible with the consistent efforts of the state government in protecting the

rights of children.

The state has established seasonal hostels in the migration prone districts so that children can left behind, preventing child migration for work, and ensuring continuous educational support (GoO,2022). In addition, National Child Labour project, a centrally assisted program to rehabilitate children in hazardous working environments, is implemented in the selected 24 districts of the state of Odisha. So far, survey to identify such children has already been completed in 16 out of 24 districts. In the year 2020-2021, 625 inspections were conducted, 34 child labourers were rescued, and 28 prosecutions were filed under the Child & Adolescent Labour (P&R) Act (GoO,2022c).

b. The number of children rescued are relatively higher in recent years

In the case of Missing children, the Government of Odisha has taken several initiatives to recue children from being victims of human trafficking. The government of Odisha have successfully carried out operations 'Smile'; Operation 'Muskan' from 2015-2017 with an average success rate of 2,537 rescued victims per year. Another successful scheme called Operation 'Paree' rescued 2,895 children in the year 2018 and 3,622 children in the year 2019. The number of children rescued are 20 percent higher than previous campaigns (Kumar et al, 2020). The government is continuously putting efforts to increase the success rate of these campaigns every year.

c. remarkable progress in implementing e-governance initiatives : Mo-Shishu-an MIS online portal

Further, Odisha has made remarkable progress in implementing e-governance initiatives to enhance the effectiveness and efficiency of policy-making in the state. It has proven to be a model state in delivering IT enabled public services to its citizens(G2C); Government and Government(G2G) and Government and Business(G2B) (GoO,2023d). Further, it is one of the few states who have launched such initiatives that promotes specific, measurable, attainable, relevant, and time-based (SMART) governance in the administration process (Dhal, S.,2020). One of the appreciated initiatives has been Mo-Shishu-an MIS online portal- implemented by Odisha Primary Education Authority (OPEPA). The online portal is one-stop platform that has two components; Child Tracking System (CTS) and Intervention, Monitoring, and Information System (IMIS) catering to information management and monitoring system exclusively for child protection services. CTS records information for all the children below 14 years of age which includes their socio-economic and geographical details. The portal main objective is to track each child in and out of the school (GoO,2022c). The data is being collected from all the 30 districts through a house-hold survey for children in the age group of 6-14 years. which is stored in all the district servers and connected with state office using *IPSTAR VSAT* network⁴⁶. The entire database is open to citizens ensuring transparency (Nayak, S., 2017). Further, M3 based CCI-specific case studies can be a follow up research.

7 Conclusion

The paper analyses Mission VATSALYA, a centrally sponsored scheme under the guiding principle of "Leave No Child Behind", in selected districts of the state of Odisha. The analysis

of eight select districts on the status of the child care institutions in the state reveals that lack of personnel, delay in construction of civil infrastructure, and improper utilisation of resources have led to the suboptimal performance of the child care institutions. The volatility in the utilisation ratio of funds is also a matter of concern. It is therefore crucial that a performance-based budgeting framework be strengthened so that there can be a continuous monitoring of the outcome indicators, thereby facilitating effective mobilisation of resources. An outcome budget with quantifiable outputs is necessary to reach the stated objectives. Effective monitoring and utilisation of resources are the key to scaling up the coverage and successful implementation of any scheme. In this regard, the initiatives to conduct periodic surveys for the identification of vulnerable children and the online portal are laudable. A full-fledged sampling and the field level survey based analysis of Mission VATSALYA across selected districts in Odisha is the next research in the series of the public expenditure and institutional review, which is beyond the scope of the present paper.

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