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Applying OECD Policy Evaluation Criteria to Child Protection Schemes in India

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ABSTRACT

The policy evaluation is a crucial component in analyzing the efficacy of public spending in translating the money spent into desired outcomes. Using OECD evaluation criteria, we analyzed the child protection schemes of Odisha to understand whether legal commitments on child protection are translated into fiscal commitments. The intergovernmental fiscal transfers and state-targeted programs for children in need of care and protection (CNCP) and children in conflict of law (CCL) are evaluated using the OECD criteria of relevance, coherence, effectiveness, efficiency, and sustainability. Using the theory of change, various fiscal interventions for child protection are analyzed with activities, outputs, intended outcomes, and impacts. The analysis revealed that, in the post-pandemic fiscal strategy of Odisha, various programs have been designed by the government to tackle the capability deprivation, hardships, and vulnerabilities faced by children within the budgetary frameworks, and that these programs are made fiscally sustainable through public expenditure convergence within the classification of budgetary transactions. However, the low utilization ratios of the funds and the institutional constraints are identified as challenges in the effective implementation of child protection programs in Odisha.

KEYWORDS: Public Financial Management; OECD DAC Evaluation; Social Spending; Child Protection

JEL CLASSIFICATIONS: D0; H5; H6; I3; J13

INTRODUCTION

UNICEF's Child Protection Strategy, 2021–30, defines child protection as the prevention of and response to exploitation, abuse, neglect, harmful practices, and violence against children,¹ which is embedded in the Convention on the Rights of the Child and the Sustainable Development Goals. Against the backdrop of these commitments, the focus of this paper is to conduct an evaluation of the child protection schemes and programs, by applying the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC) criteria of relevance, efficiency, effectiveness, coherence, and sustainability to selected child protection schemes. Within a comprehensive legal framework, India delineates the rights of and protections for children, ensuring all children have equal access to public provisioning of quality child protection services.

The government schemes for child protection services in India 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 the backdrop of these legislations, 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.”²

Recognizing the need to restructure fiscal strategies in the post-pandemic times, the policies were further strengthened in the context of children's increased vulnerability during the COVID-19 pandemic.

Using identified NIPFP-UNICEF matrices-M1 (desk review of administrative documents), M2 (review of literature), and M3 (stakeholder consultations in the field), we analyze 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. The analysis is undertaken

¹ UNICEF Child Protection Strategy <https://www.unicef.org/documents/child-protection-strategy>

² Odisha State Policy for Children, 2022 page 10

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 programs is further evaluated to understand the equity aspects of fiscal interventions in meeting the needs of children from the most vulnerable and marginalized groups based on gender, caste, and disability.

Odisha is a fiscally prudent state. The fiscal deficit for 2023–24 is pegged at 3 percent 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 in tackling 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. Child budgeting—an increasingly recognized, 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.³

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 programs or introduced measures to support children affected by the COVID-19 pandemic (including the children who lost both parents) and focused on food security, lifeline social infrastructure support for redressing economic hardships, and labor market struggles. Identifying sustainable financing for child budgeting by mobilizing 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 five government schemes using the OECD evaluation framework.

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

The child budgeting analysis 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. Child budgeting in Odisha for the 2023–24 budget revealed what the state spends on education (68.27 percent), health (13.25 percent), development (9.13 percent), and child protection (10.04 percent) in 2023–24. There are 23 child protection schemes—both centrally sponsored 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 to prolonged vulnerabilities. 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).

In the post-pandemic fiscal strategy, it is laudable that the government of Odisha has introduced a program to support children who have been “scarred” during the pandemic by the loss of their parents and are now confronting a devastating “new normal” period. 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, related restrictions, and lockdown periods differently. It had 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 also shows its commitment to children and young people in ensuring safe schooling and also minimizing the disruptions of essential health systems for children.

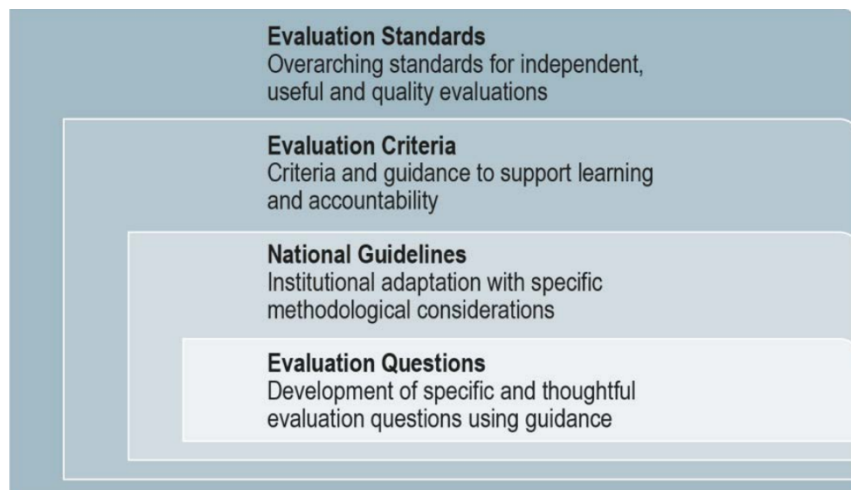
Using OECD evaluation methodology, in this paper, we analyzed six criteria—relevance, coherence, effectiveness, efficiency, impact, and sustainability—of child protection schemes in a subnational government in India. The paper is organized as follows. Section 1 deals with the OECD analytical framework, while Section 2 explains the approach and methodology of the evaluation of child protection schemes. Section 3 adapts the OECD DAC criteria through child-protection-specific matrices. Section 4 analyzes the child protection schemes through OECD evaluation matrices in terms of relevance and coherence, while Section 5 analyzes the efficiency

and effectiveness of spending. Section 6 analyzes the impact and sustainability using the Theory of Change framework. Section 7 concludes.

1. OECD EVALUATION: THE ANALYTICAL FRAMEWORK

In 1991, OECD DAC developed five principles for the evaluation of development assistance that came to be known as evaluation criteria (OECD 2010). Applying the criteria for almost 25 years and enormous global consultations, a new criterion, coherence, was added to the existing five to make the definitions more nuanced and clear (OECD 2019). OECD DAC criteria has become the common reference point for evaluators over the years. Further, the adoption of the SDG Agenda for Sustainable Development by 2030 and the Paris Agreement within the United Nations Framework Convention on Climate Change (UNFCCC) have made this criterion more imperative in determining the program effectiveness (OECD 2021).

Figure 1: How the Criteria fit in with Other Norms and Standards



Source: OECD (2021)

Figure 1 explains how the OECD criteria fits in with a set of evaluation standards. We may use the OECD evaluation criteria, keeping in perspective the national policy and 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.

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

Following the OECD publication, “Applying Evaluation Criteria Thoughtfully,” the six criteria for evaluation are explained as follows (Figure 2).

Figure 2: OECD Evaluation Criteria



Source: OECD (2021)

2. THE APPROACH AND METHODOLOGY

The data is derived from the government of Odisha through published sources and structured questionnaires and matrices provided by NIPFP and UNICEF. The methodology is both quantitative and qualitative (Q-squared approach), through desk-based research of relevant documents, guidelines, and data (M1). A literature review is conducted 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), and key informant discussions (M3) of stakeholders including senior officials of the Department of Finance, the Child Development Department, and Accountant General's office. The criteria for selecting the districts can be based on National Crime Record Bureau (NCRB) data, multidimensional poverty indices, and spatial convergence.

3. OECD DAC EVALUATION: ADAPTING THE CRITERIA THROUGH MATRICES

Using the five evaluation criteria (Figure 2), we examine the six child-protection fiscal-policy interventions. Key evaluation questions (KEQs) are clustered according to the evaluation criteria provided. The assessment focused essentially on the effectiveness of child-welfare programs and the efficiency with which the allocated budget is spent. Evaluating relevance indicates how well the objectives of a policy intervention are defined and aligned with the current international standards for development interventions. Some relevance-related evaluation questions include:

- Is the intervention doing the right thing?
- How well will the intervention respond to country or institution needs and priorities?

These criteria work on an integrated approach to assess synergies across departments as well as cross-country. Alternatively, this includes internal and external coherence. Internal coherence refers to 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 the implementation of the intervention. Such an assessment helps to establish whether there are

duplications in efforts or if the interventions complement each other. External coherence is another important consideration as it considers the intervention alignment with the international policy commitments such as SDGs as one important goal under SDG is SDG 17 that is “increasing policy coherence for sustainable development.” Some coherence questions are as follows:

- Are there any synergies across departments for a policy intervention?
- How well does the intervention fit?

Table 1: Child Protection: OECD Relevance Evaluation Matrix

OECD DAC	Relevance KEQ
	How aligned are the child protection programs/schemes with global/SDG priorities and strategies?
	How aligned are the child protection programs/schemes with the Odisha government priorities at state, district, and local levels?
	To what extent and in what ways do the child protection programs/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 programs/schemes to changing needs and priorities, specifically following COVID-19? Are there any ongoing COVID-19-specific programs and interventions?

Table 2: Child Protection: OECD Coherence Evaluation Matrix

OECD DAC	KEQ
Coherence	How do the child-protection programs align with other ongoing child related programs in Odisha?
	How do the child-welfare programs align with the work of partner organizations in Odisha (partner programs/interventions)?

These criteria help in assessing the extent to which the policy intervention has achieved its objectives and attained the intended results. This is helpful in understanding the root cause of a policy intervention and its timelines (e.g., delay, etc.). Also, it is useful to know the intended and un-intended effects that the implementation of a policy intervention has had. These effects can be both positive and negative and can cut across environmental, social, and other economic effects at the output or outcome levels. This is in alignment with the SDG universal value of “leaving no one behind.” The “effectiveness” criteria encourage to look over the equity aspects of the interventions whereby how inclusive has the policy intervention been for different targeted

groups, and have the interventions reached the most marginalized. Some effectiveness questions are as follows:

- Is the policy intervention achieving its objectives?
- Has the policy intervention attained its planned results?

Table 3: Child Protection: Effectiveness Evaluation Matrix

OECD DAC	Effectiveness KEQ
	To what extent have the CP schemes in Odisha been effective in achieving the intended outcomes?
	How effective has the budget allocation and expenditure on child protection programs/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 programs/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 programs/schemes in Odisha?

Better use of limited resources makes room for additional policy goals that can be met through cooperation. The efficiency criterion in this sense becomes an important factor to improve the functioning of the policy interventions and their implementation. The criterion checks for the feasibility of the intervention in regard to resources being utilized. The criterion look over the economic as well as the operational efficiency and timeliness. Economic efficiency implies achieving the outcomes in the most cost-efficient manner while operational efficiency indicates how well the resources are utilized for the intervention during implementation. The criterion examines if the budget has been spent fully as planned, or over- or under-spent. This also means, the criterion assesses the extent to which human resources were adequately realized for an intervention. Some efficiency questions can be:

- How well are the resources being used?
- Examine the value of money spent on different policies and programs. Were the resources designated for the intervention appropriately utilized?

Table 4: Child Protection: Efficiency Evaluation Matrix

OECD DAC	KEQ
Efficiency	To what extent the child protection programs/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 programs/schemes in the state achieved outcomes within the planned monetary resources allocated?
	To what extent child protection programs/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?

Sustainability criterion means understanding the impact of an intervention in a broader context. It largely assesses the likely continuation of an intervention’s benefit in the medium and long term. It also checks the exit plan of a policy intervention in order to know the extent to which the exit plan was successful in the continuation of benefits. The sustainability of a policy intervention also indicates its resilience established to take external shocks and changes. Some sustainability questions are as follows.

- What is the extent to which the benefits will be extended to the stakeholders and the beneficiaries if the intervention ended?
- Has the intervention enabled capacity strengthening, increased national level budget commitments, or increased accountability for public expenditures?
- What is the likelihood of a continuation of benefits?

Table 5: Child Protection: Sustainability Evaluation Matrix

OECD DAC	KEQ
Sustainability	Are there any modifications required at the local levels for better implementation of programs?
	What are the critical lessons that can be learned from other states or districts and incorporated for better implementation (i.e., budgetary allocation, distribution) of child protection programs/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?

Since this evaluation will examine the child-centric programs over the past five years, covering pre-COVID and COVID-19 contexts, all relevant evaluation questions will cover both the pre-COVID and COVID-19 information. The assessment is both summative and formative in nature (i.e., we analyze and articulate information from ongoing programs, budget allocation, and expenditure for the current year as well as for the last few years using M1 and M2 methodologies and identify the gaps).

Table 6: Child Protection Evaluation Matrix: Cross-Cutting Criteria

OECD DAC	Cross-Cutting KEQ
	To what extent are social- and gender-disaggregated data collected and monitored during the child-protection programming?
	In what ways and to what extent have the child protection programs/schemes integrated an equity-based approach into the design and implementation of the programs? How adequate is this approach?
	Do the child protection programs/schemes contribute to the promotion of the right to protection, especially for the most vulnerable?
	In what ways and to what extent have the child protection programs/schemes been gender-responsive or transformative?

The assessment will help to articulate recommendations to guide while designing and implementing child welfare programs in the future. A mixed-method approach for data collection follows, in the form of desk-based research, literature reviews, and KIIs with multiple stakeholders at the state level including the Department of Finance, the Department of Child Development, and CAG.

4. CHILD PROTECTION SCHEMES: APPLYING OECD DAC CRITERIA OF RELEVANCE AND COHERENCE

The Department of Finance of Odisha has provided 22 schemes (Table 7). We examined the six child protection schemes in the context of Odisha, namely (i) Integrated Child Protection Scheme (Mission Valsalya) (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

paper, we analyzed six criteria—relevance, coherence, effectiveness, efficiency, impact, and sustainability—of child-protection schemes in Odisha. This section analyzes the scheme as per the OECD DAC criteria in order to examine the gaps, limitations, and intended or unintended effects of the policy interventions using the desk-based review of the policy documents and literature available.

4.1: Leave No Child Behind

Mission Vatsalya is a conditional fiscal transfer from centre to states under the guiding principle of “Leave No Child Behind.” The mission focuses 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.⁴

4.2: Financial Transfers to Children Who Lost Their Parents to COVID-19

In the post-pandemic fiscal strategy, Odisha announced a scheme—*Odisha Ashirwad Yojana*—to provide financial transfers to children who lost their parents to COVID-19. The government of Odisha has also taken care of homelessness and the food security of these children. The government rules on *Odisha Ashirwad Scheme* state that these children will be also included as beneficiaries under the National Food Security Act.

4.3: Juvenile Justice Funds

With India signing with the UN Convention on Rights of Children and ratifying it in 1992, a uniform-age definition of a child until the age of 18 years was considered essential. The Nirbhaya rape case in 2012 intensified the aggression of the public with an involvement of a 17 year old being the most brutal and contested punishment to the rapists. The Juvenile Justice Act, 2015 defines the “child” under a special case: if a child aged 16–18 years makes a heinous offense, he or she shall be tried as an adult in certain circumstances.

⁴ [revised ICPS scheme.pdf \(cara.nic.in\)](#)

4.4: Protection of Children from Sexual Offenses

The Protection of Children from Sexual Offences Act (POCSO Act) came into force on November 14, 2012. The relevance of criteria 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 POCSO Act provides legal provisions to strengthen the protection and well-being of children. The act defines a child as any person below the age of 18 years and provides strict punishments for heinous offenses of sexual exploitation, abuse, or pornography. The schemes address the 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, providing access to justice for all, and building effective, accountable, and inclusive institutions at all levels.

4.5: Child Labor Prohibition and Regulation

The act prohibits the engagement of children in certain employments and regulates the conditions for work of children in certain other employments. Hence, it takes care of SDG Goals 3, 5, 8, and 10. The constitutional mandate ensures the children are given opportunities to develop in a healthy manner. No child below the age of 14 shall be employed in any industry, ensuring a quality education for children aged 6–14 years. It is the duty of the state to maintain the health of children and raise the level of nutrition among children.

4.6: Early Childhood Development

The Early Childhood Programme was launched on November 17, 2020 for 17.94 lakh children under the age of three as a nutritional and convergence service during COVID-19. The scheme is one of a kind and shall ensure a healthy adulthood through effective parent-led, homebased care in the early years of the child for cognitive development. Keeping this ideology in perspective, its main objective is to sensitize parents and facilitators to work toward the optimal development of children through care and stimulation in the early years in order to build a strong foundation to adulthood (GoO 2021).

Table 7: Child Protection Schemes in Odisha, 2021–22 to 2023–24

Sl. No.	Departments	Budget Code and Name of the Scheme/ Programme	Exp. type	2021-22 (RE)	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	Labour	1975 - Implementation of Child Labour (Prohibition and Regulation) Act,1986	PE - SSS	141.30	273.30	466.00
4	Women and Child Development (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	PE - SSS	72.45	80.00	80.00

		maintenance of physically handicapped and mentally retarded children - 78448 - School Uniforms				
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: Department of Finance, Government of Odisha (2023)

5. EFFICIENCY AND EFFECTIVENESS: APPLYING OECD DAC CRITERIA

The OECD criteria of efficiency and effectiveness relate to the trends in receipt and utilization of funds. The fiscal marksmanship estimates and PEFA scores are also reported to capture the effectiveness of child protection–related public spending.

The analysis of budgets for Odisha State Child Protection Societies (OSCPS) during the five years from 2016–17 to 2020–21 revealed that the percentage of utilization of available funds was continually decreasing from 70.47 percent in 2016–17 to 31.60 percent in 2020–21 (Accountant General’s Office, Government of Odisha 2023).

5.1: Public Expenditure and Financial Accountability Score (PEFA) Scores

Budget credibility is tested based on the PEFA score from A to D, denoting a variation of 5–15+ percent in the actual expenditures outturn of the budgeted expenditure. Table 8 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. For the year 2022–23, PEFA scores are calculated based on budget and revised estimates.

Table 8: PEFA Score for Child-Centric Expenditures for Years 2021–22 and 2022–23

S. No.	Department	2021-22		2022-2023	
		%age Deviation	PEFA Score	%age Deviation	PEFA Score
1	Home				
	Child-related Expenditures	64.0	D	25.6	D
	Total Budget	11.3	C	0.1	A
2	School and Mass Education				
	Child-related Expenditures	10.0	C	2.4	A
	Total Budget	10.0	C	2.3	A
3	Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare				
	Child-related Expenditures	7.9	B	0.8	A
	Total Budget	14.8	C	2.7	A
4	Health and Family Welfare				
	Child-related Expenditures	249.9	D	115.2	D
	Total Budget	13.7	C	4.9	A
5	Labour & Employees State Insurance				
	Child-related Expenditures	48.3	D	0.0	A
	Total Budget	28.8	D	6.9	B
6	Sports & Youth Services				
	Child-related Expenditures	9941.7	D	12911.0	D
	Total Budget	45.1	D	56.6	D
7	Women & Child Development				
	Child-related Expenditures	13.0	C	7.7	B
	Total Budget	9.7	B	1.0	A

S. No.	Department	2021-22		2022-2023	
		%age Deviation	PEFA Score	%age Deviation	PEFA Score
8	Higher Education				
	Child-related Expenditures	28.5	D	5.0	B
	Total Budget	9.2	B	5.4	B
9	Social Security & Empowerment of persons with Disability				
	Child-related Expenditures	28.9	D	28.3	D
	Total Budget	17.8	D	0.1	A
10	Works				
	Child-related Expenditures	0.6	A	0.0	A
	Total Budget	8.1	B	3.8	A
11	Rural Development				
	Child-related Expenditures	100.0	D	0.0	A
	Total Budget	30.4	D	3.6	A
12	Law				
	Child-related Expenditures	0.0	A	0.0	A
	Total Budget	15.1	D	15.0	D
13	Disaster Management				
	Total Budget	48.6	D	1.0	A

Note: Score 'A' = Actuals expenditures outturn lies between 95% and 105% of the budgeted expenditure; .
 "B" = 90–110%; "C" = 85–115%; "D" is given if performance is less than required for a C score (PEFA 2018).

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." The total budget of the Works Department shows a deviation of 8.1 percent from the budget estimates scoring a "B." The Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare Department's actual expenditure outturn scored a "B" with a deviation of 7.9 percent.

The percentage deviation between budgeted and the actual estimates is more than 10 percent for the School and Mass Education Department and the Department of Women and Child development, scoring a “C.” Further, the Home, Health and Family Welfare, Sports and Youth Services, Rural Development, and Disaster Management Departments all 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 is also seen in the fiscal marksmanship analysis. The Labour and Employees State Insurance, Higher Education, Social Security, and Empowerment of Persons with Disability Departments are also given a score “D.” The scores are also calculated for the total budget of these departments for the year 2021–22. When there is huge deviation between estimated and actuals, it affects the fiscal space available to design child-related spending programs.

For the year 2022–23, on child-centric allocations, the School and Mass Education, Law, Rural Development, Labour & Employees State Insurance, Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare Departments have a score “A” indicating a deviation less than 5 percent. Departments that score a “D” are Home, Health and Family Welfare, Sports and Youth Services, Social Security & Empowerment of Persons with Disability, and Disaster Management. Disaster Management and Sports and Youth Services show large deviations in the revised estimates.⁵ The Women and Child Development Department scores a “B,” reporting a 5 percent deviation in revised estimates as compared to budget estimates. For a majority of the 13 departments, the total budget deviation is quite low with scores of “A.”

While 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 rationalization of expenditures owing to low-revenue collections. Owing to these events, the budget credibility of these departments undertaking child-centric allocations

⁵ Large deviations are seen on account of the deviation in the budget estimates and the actuals for the year 2021–22. As per the BE 2021–22, 0.04 lakhs were budgeted for the Disaster Management Department. However, the actuals of 2021-22 have an expenditure allocation of Rs 4774 lakhs as child-centric expenditures.

has been badly affected. However, a realistic budgetary forecast keeping in mind the contingencies should be the key to regaining budget credibility.

Additionally, Table 10 provides ratios for BE/Actuals and RE/Actuals. As is evident from Table 11, following the COVID-19 pandemic, virtually all the schemes exhibit overestimation (i.e., underspending).

Table 9: Fiscal Marksmanship Ratios of Child Protection Schemes in Odisha: Time Series

Scheme	Year	BE	RE	Actuals	Fiscal Marksmanship Ratios	
		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.

In nearly all the schemes, the actual expenditures were less than the budgeted amount. For instance, in 2020, just 12 percent of the budgeted amount was spent on the POCSO scheme. This

is revealing in light of the fact that there is empirical evidence that children suffered the most due to pandemic.

Partitioning the budget forecasting errors to understand the sources of error—whether it is random or not—is based on Theil's inequality coefficient. Theil's U provides a measure of how well a time series of estimated values compares to the observed values. The data of two out of the six schemes, namely, POCSO and SV was not sufficient to determine Theil's U, and so they were dropped. For the remaining four, extent as well as components of error have been calculated. It can be inferred, based on data from Table 10 that the extent of forecasting errors is quite low. The value of U₁ was highest for ICPS. For the schemes JJF and BSSY, U₁ is zero for BE/Actual indicating a perfect forecast.

Table 10: Fiscal Marksmanship Estimates: Theil's U estimates

Scheme	BE/Actual	RE/Actual
ICPS	0.16537	0.14288
CLA	0.00001	0.00001
BSSY	0.000	0.08684
JJF	0.00	0.00

Note: U₁ takes on a value between 0 and 1, where 0 indicates a perfect forecast

Source: (Basic data), Finance Accounts (2023), government of Odisha

The sources of error may be separated into two categories: (a) errors due to miscalculation and poor judgement, and (b) errors due to unexpected and external shocks (Chakraborty, Chakraborty, and Shrestha 2020). 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.

Table 11 gives the results obtained after bifurcating the errors in budgeted estimates into systematic and random components. 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 was reducible with better forecasting methods. BSSY and JJF are perfectly forecasted and hence, their error components cannot be computed.

Table 11: Child Protection Schemes in Odisha: Partitioning the Sources of Forecasting Error (Budget Estimates)

Scheme	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

Source: (Basic data), Finance Accounts (2023), Government of Odisha

Table 12 gives the results obtained after bifurcating the errors in revised estimates into a 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 the case of CLA. The proportions of systematic error in ICPS, CLA, and BSSY are 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 12: Child Protection Schemes in Odisha: Partitioning the Sources of Forecasting Error (Revised Estimates)

Scheme	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
JJF	Perfect Forecast	Perfect Forecast	Perfect Forecast

Source: (Basic data), Finance Accounts (2023), Government of Odisha

For budgeted estimates, there is space for improvement in 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 fiscal regulations. Revised estimates, on the other hand, have a limited space for improvement in forecast error, since the random components of most are greater than the systematic component.

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 the selected schemes on child protection in Odisha. The findings of a fiscal marksmanship analysis indicate that the proportion of error due to a systematic component has been significantly higher than the random component in the 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 to be greater than the systematic component in a majority of the child protection schemes in Odisha.

6. IMPACT AND SUSTAINABILITY: THE THEORY OF CHANGE

The overarching questions that OECD DAC evaluation matrices seek to answer are to what extent have 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 programs. 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 13 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 for children in need of care and protection and children in conflict of law results in human capital formation, and in turn is crucial for the economic development. The OECD DAC evaluation we followed in the study involved six fiscal instruments to address child protection, encompassing the intergovernmental fiscal transfers and state-specific programs across different sectors. The strategic mapping of the flow of funds and utilization ratio of the funds has been carried out to analyze the financial inputs.

Table 13: Theory of Change – Fiscal Outcomes and Child Protection Impact Matrix

Activities	Output	Outcomes	Impacts
Emergency outreach service through ‘CHILDLINE’	Establish and strengthen a continuum of services for emergency outreach, institutional care, family and community-based care, counselling and support services;	Children living in vulnerable situations will have access to Child Protection services by means of greater awareness at the family and community level 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 Children in institutional care will have better standards of care and quality services	to contribute to the improvements in the well-being of children in difficult circumstances the reduction of vulnerabilities to situations and actions that lead to abuse, neglect, exploitation, abandonment and separation of children
Open shelters for children in need in urban and semi-urban areas	Put in place and strengthen necessary structures and mechanisms for effective implementation of the scheme at the national, regional, state and district levels		
Family based non institutional care through Sponsorship, Foster-care, Adoption and Aftercare	Build capacities of families and community to strengthen care, protection and response to children;		
Institutional services like shelter homes, children's homes, observation homes, special home	established and functioning structures at all government levels for delivery of statutory and support services to children in difficult circumstances		
General grant-in-aid for need based/ innovative interventions	Introduced and operational evidence-based monitoring and evaluation.		
Statutory support services like Child Welfare Committees & Juvenile Justice Boards	clearly articulated responsibilities and enforced accountability for child protection		
Human resource development for strengthening counselling services	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		
Training and capacity building	Build capacities of all functionaries including, administrators and service providers, at all levels working under the ICPS;		
Strengthening the knowledge-base	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		
Advocacy, public education and communication	raised public awareness about the reality of child rights, situation and protection in India		
Monitoring at district, state and central levels	improved access to and quality of child protection services		

7. CONCLUSION

Child budgeting in Odisha for the 2023–24 budget revealed what the state spends on education (68.27 percent), health (13.25 percent), development (9.13 percent) and protection (10.04 percent). 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. We analyze “child protection” from this broader perspective.

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. We examined the five child protection schemes in the context of Odisha, namely (i) Integrated Child Protection Scheme (earlier 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)), (v) the implementation of Child Labour (Prohibition and Regulation) Act, 1986, and (vi) Mission Vatsalya (now Integrated Child Protection Scheme).

Analyzing the six child protection schemes for project design and objectives and activities, results indicators, and drivers for success and failure have been carried out through desk reviews of government policy strategy and budget documents and a review of available reports and literature on the fiscal interventions for child protection by the government of Odisha. These are arranged in scheme-specific matrices in this paper. Using OECD evaluation criteria, we analyzed six 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 programs designed for “children in need of care and protection” and “children in conflict of law” are evaluated for their relevance, coherence, effectiveness, efficiency, and sustainability. The delays in funds from the center and the low utilization ratios are identified as challenges in effective implementation of child

protection programs in Odisha. Overall, the programs have been relevant and effective in terms of addressing the concerns of children in the post-pandemic fiscal strategy of Odisha, and also have been fiscally sustainable through public expenditure convergence over time. The gender equity addressed in the child protection schemes are laudable.

The child protection schemes are designed and implemented to reach the human development outcome and impacts, within the overall framework of UN Sustainable Development Goals. The theory of change depicts the various fiscal interventions for child protection with activities, outputs, intended outcomes and impacts. The theory of change helps to assist policy dialogues with an analytical backdrop. Translating financial inputs into outputs and outcome through effective state support for children in need of care and protection and children in conflict of law is significant for economic development.

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