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Standard Operating Procedures (SOP)

Outcome-Oriented Child Budgeting
Department of Women and Child Development
Government of Madhya Pradesh

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Additional Chief Secretary (ACS), Department of Women and Child Development, GoMP

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D.O. No. 253

Date: 27.09.2022

Children are the backbone of social and economic development of a society. Government of Madhya Pradesh considers investment in children as very important intervention in making society healthy and prosperous focus on children has long term future impact to adult productivity and welfare which requires public resources for health and social protection measures.

The Government of Madhya Pradesh is thus committed to promote a generation of healthy human being, who realise their full potential intellectually, and enjoy their rights to dignity and growth, devoid of all forms of exploitation, abuse, and discrimination.

The presentation of the first ever Child Budget Statement as part of Budget 2022-23 was a crucial step in this direction. The statement captures existing budgetary provisions for schemes that are substantially meant for all-round development of the children. Although very important, the goals of child development, however, cannot be achieved by solely tracking budgetary provisions in the state. Integrated, coordinated, evidence-based monitoring is required.

A vital strategy towards this is the adoption of Outcome-Oriented Child Budgeting- "*prioritization of budgetary allocations for achieving child development outcomes and monitoring the resource envelope for implementation of child development policies and programmes.*" Madhya Pradesh will be the first state in the country to do so. Our goal is the prioritization of the needs of the children, especially those from socially vulnerable groups.

It is important to note here that Outcome-Oriented Child Budgeting will be most effective only if all relevant line departments be sensitized to achieve the required goals. This Standard Operating Procedure (SOP) has been developed keeping in mind to provide crucial guidance to all line departments to analyse their allocations from a child development perspective. We hope the departments will use this tool to optimize and align resources for achieving of Child Development Outcomes that the state envisages to.

Healthy child of today will build an enriched society tomorrow.

(Ashok Shah)
Additional Chief Secretary

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Message

Outcome-Oriented Child Budgeting can be a very effective tool for planning and monitoring of public investments for children. Through this practice, we will not only bring to light the child development implications of allocations of the state budgetary resources but also hope to achieve a change in the way budgets are currently being developed.

As part of the state action plan for achieving Sustainable Development Goals (SDGs), the key departments dealing with children's issues, have already identified outcome indicators for their programmes. Linking it to the budgeting process will help us focus more towards achieving these outcome goals.

I hope this Standard Operating procedure (SOP) will facilitate the smooth transition from the current budgeting processes to outcome-oriented child budgeting systems. We look forward to making our budgeting systems more meaningful and cost-effective through the adoption of outcome-oriented child budgeting.

State Policy and Planning Commission would recommend creating systems to now review the progress on achieving the outcomes through the lens of child rights as defined in this SOP, through five domains

- a) child health and survival
- b) nutrition and child care
- c) education and skill development
- d) child protection and
- e) child participation

I urge all line departments to consider this as a key tool to be taken forward in the state.

A handwritten signature in black ink, appearing to read 'S. Singh'.

(Swatantra Kumar Singh)
Member Secretary

Date: September 20, 2022

Director, Department of Women and Child Development, GoMP

Dr. Ram Rao Bhonsle

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D.O. Letter No / 79 - - - -

Bhopal, Date 21.9.2022 - - - -

MESSAGE

Children are a priority for the Department of Women and Child Development. Improving their status is rests in everyone hands. It is important that all line departments adopt a child friendly lens and allocate adequate resources for achieving child development outcomes. Outcome-Oriented Child Budgeting will be a crucial tool in this direction.

This Standard Operating procedure (SOP) contains detailed step by step processes for undertaking outcome-oriented child budgeting while also providing handy reference notes for the use of line departments in the process of identification of the allocations for children. The Department of Women and Child Development is and will always be there to provide and technical and handholding support required.

It is also important to assert here that while the SOP will be a guidance tool for outcome-oriented child budgeting, it's success will depend highly on the willingness and efforts by the line departments to adopt the process. I urge all line departments to appoint nodal officers on child budgeting who we can target for training and capacity building on the use of this SOP.

The Department of Women and Child Development is and will always be there to provide and technical and handholding support as required. Together, we hope to lay the foundations of a truly child friendly governance system, which would work hard to deliver all the key child rights of survival, health, nutrition, education, protection and participation.

I would also like to take this opportunity to thank UNICEF, Bhopal, for its support in putting together this SOP.

(Dr. Ram Rao Bhonsle)

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Message

The importance of equity in public budgets is articulated in the Convention on the Rights of the Child (CRC) and the Committee on the Rights of the Child General Comment No. 19 on public budgeting for the realization of children's rights. The Sustainable Development Goal (SDG) indicator 1.b.1 also specifically calls on governments to ensure equitable and pro-poor public spending on health, education and social protection.

The way governments will allocate and utilize this funding will have a direct impact on children. Unless, allocations are sufficient, children, especially those in vulnerable situations and in marginalised communities, will always be at risk of losing access to these services and programmes, depriving them of equal opportunities to live and thrive.

As part of its mandate to protect and enhance the rights and well-being of all children, UNICEF thus seeks to support the mobilization, allocation and utilization of public finance for achieving child development outcomes. The aim is to promote equality and enhance social protection across the board especially for women and girls.

In this regard, UNICEF recognizes the crucial role of subnational and local governments in financing programmes for children. A critical strategy thus adopted by UNICEF is to support state governments to improve the quantum and quality of their spending on investments and services for children. UNICEF focuses on not only the adequacy of spending, but also on the efficiency, effectiveness, equity and transparency.

Towards this, UNICEF works to identify and address the public financial management (PFM) challenges and opportunities that directly affect child outcomes across all its areas of programming. The adoption of Outcome-Oriented Child Budgeting by the Government of Madhya Pradesh is a crucial entry point for UNICEF Bhopal to engage and strengthen its work on PFM for children.

This Standard Operating Procedure (SOP) is a part of our effort to support the state government to implement outcome-oriented child budgeting in the true sense. The SOP provides a step-by-step guide for line departments to assess, plan and re-prioritize their budgetary allocations for achieving child development outcomes.

We hope that the SOP will help translate state governments policy intentions for children into financial commitments and effective spending by supporting the planning, execution and monitoring stages of the budget process.

Margaret Gwada
Chief of Field Office,
UNICEF (MP)

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ACRONYMS

AMRUT	:	Atal Mission for Urban Rejuvenation and Transformation
ANC	:	Ante Natal Care
ASHA	:	Accredited Social Health Activist
AWW	:	Anganwadi Worker
BBBP	:	Beti Bachao Beti Padhao
CDI	:	Child Development Index
CH	:	Child Health
ECCE	:	Early Childhood Care and Education
GoMP	:	Government of Madhya Pradesh
ICDS	:	Integrated Child Development Services
ICPS	:	Integrated Child Protection Scheme
JSY	:	Janani Suraksha Yojana
MCH	:	Maternal and Child Health
MDM	:	Mid Day Meal
NCC	:	National Cadet Corps
NCRB	:	National Crime Records Bureau
NFHS	:	National Family Health Survey
PCE	:	Per Child Expenditure
PHC	:	Primary Health Center
PNC	:	Post Natal Care
POSCO	:	Protection of Children from Sexual Offences (POCSO) Act, 2012
PVTG	:	Primitive and Vulnerable Tribal Groups
RCH	:	Reproductive and Child Health
SC	:	Sub-Center
SC	:	Scheduled Caste
SDG	:	Sustainable Development Goals
SOP	:	Standard Operating Procedures
ST	:	Scheduled Tribes
UDISE	:	Unified District Information System for Education
UNICEF	:	United Nations Fund for Children
WASH	:	Water, Sanitation and Hygiene
WCD	:	Women and Child Development

KEY DEFINITIONS

1. **Child:** A child is any person below the age of 18 years. This means all children within the territory and jurisdiction of the state irrespective of their gender, residence or social status, including children with disability, children in need of care and protection and children in conflict with the law.
2. **Neonatal or new-born child:** Refers to any person below the age of 28 days.
3. **Infant:** Means any person below the age of one year.
4. **Adolescents:** Includes any person between the age group of 14 to 18 years.
5. **Child in need of care and protection:** As defined by the Juvenile Justice Care and Protection of Children Act 2015, includes children without family support, those living on streets, children forced into labour, abused or trafficked, those affected by substance abuse, at risk of child marriage, etc.
6. **Child in conflict with law:** As defined by the Juvenile Justice Care and Protection of Children Act 2015, means that any child who has not completed 18 years and is alleged or found to have committed an offence.
7. **Child Labour:** Engagement of children below 14 years in all occupations and adolescents (between 14 to 19 years) in hazardous occupations and processes, as defined by the Child Labour (Prohibition and Regulation) Act, 1986.
8. **Child Marriage:** Means a marriage to which either of the contracting parties is a child as defined by the Prohibition of Child Marriage Act, 2006.
9. **Child Sexual Abuse:** Refers to offences of sexual assault, sexual harassment and child pornography as defined in the Protection of Children from Sexual Offences Act, 2012.
10. **Child Rights:** These include the following rights guaranteed to all children under the National Policy for Children, 2013- (a) Survival, Health and Nutrition (b) Education and Development, (c) Protection and (d) Participation.
11. **Child Survival and Health:** Ensuring equitable access to health care for children before, during and after birth, throughout the period of their growth and development.
12. **Nutrition and Child Care:** Safeguarding against hunger and deprivation and providing adequate nutrition required for holistic nurturing of children and universal access to Early Childhood Care and Education (ECCE).
13. **Education and Skill Development:** Ensuring that every child is enrolled in school and has access to affordable and quality learning including access to career counselling and vocational training. Addressing all forms of discrimination and foster a safe and equal learning environment for all children.

14. **Child Protection:** Protect all children from violence and abuse; harm, neglect and discrimination; as well as economic (child labour), social (child marriage) and sexual exploitation.
15. **Child Participation:** Focus on sports and extra-curricular activities, along with platforms for children to express their views and participate in decision-making processes.
16. **Child-Friendly:** Promoting any behaviour, conduct, practice, process, attitude, environment or treatment that is humane, considerate, and in the best interest of the child or children in general.
17. **Child-Friendly Budget:** One that reflects the realization of children's rights and adequately addresses children's issues, such as poverty, malnutrition, illiteracy or child protection.
18. **Child Budget Statement:** Reporting of the total magnitude of outlays/expenditure on child specific programmes, schemes and sub-schemes in the national or state budget as a separate statement.
19. **Outcome-Oriented Child Budgeting:** Refers to prioritization of budgetary allocations for achieving child development outcomes and monitoring the resource envelope for implementation of child development policies and programmes.
20. **Child-Focused Allocations:** Includes programmes or interventions that are 100 percent child-related and that exclusively target children in the age group of 0-18 years. This includes direct cash and material transfers to children as well as allocations related to provision of services to children including Capital costs (land acquisition, construction, etc) Revenue costs (salaries and wages of teachers, anganwadi workers, etc.).
21. **Child-Responsive Allocations:** Includes programmes or interventions that are not exclusively targeted to children but have children as a key primary beneficiary group (e.g. Sports Academy, Industrial Training Institutes, Pensions for Disabled People, etc) or those allocations which have a huge implication for child development outcomes (e.g. National Health Mission, Swachh Bharat Mission, Public Distribution System, etc.). As a policy mandate, the scheme/sub-scheme should have a focus for 30% or more allocations/benefits flowing to children to qualify as child responsive.
22. **Child-Relevant Allocations:** Refers to wider social infrastructure and service allocations such as road safety, policing, public transport, disaster management, parks and public space creation, etc., which do not reach the 30% benchmark but are important for overall well-being of children.



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INTRODUCTION

Children under 18 years of age, constitute more than 40% of the population of Madhya Pradesh. This significantly younger population, 3.05 crore, provides the state an edge in terms of its demographic profile. However, if the state has to reap the benefits of its demographic dividend, it is important to invest in the development and protection of rights of all the children in the state.

The state of Madhya Pradesh has already made significant improvements for the well-being of children in the last few years. As can be seen from Table 1, there has been a significant improvement in child development indicators related to sex ratio at birth, child mortality rate and the percentage of malnourished children.

Table 1: Status of Children in Madhya Pradesh

INDICATOR	NFHS -2015-16	NFHS-2019-20
 Sex Ratio at birth in last 5 years	927	956
 Neonatal Mortality Rate	36.9	29.0
 Infant Mortality Rate	51.2	41.3
 Under-5 Mortality Rate	64.6	49.2
 Children aged 6 -59 months who are Anaemic	68.9	72.7
 Children under 5 years who are Stunted	42	35.7
 Children under 5 years who are Wasted	25.8	19.0
 Children under 5 years who are Underweight	42.8	33.0
 Gross Enrollment Rate (Elementary)	UDISE- 2016-17	UDISE- 2019-20
 Gross Enrollment Rate (Secondary)	91.25	94.7
	80.15	76.4
 Incidence of Crime Against Children (Rate)	NCRB-2019	NCRB-2020
	19028 (63.3)	17008 (59.1)

However, there is still a long way to go especially if the state has to achieve its commitments to the Sustainable Development Goals (SDGs). A vital strategy towards this is to focus on improved flow and utilization of budgetary resources for children. There is already established evidence (CBPS and UNICEF, 2019) that the public spending on children by a state, is closely linked with its Child Development Index (CDI).¹

The Government of Madhya Pradesh (GoMP) has already been working in this direction. The state has continued to focus on pro-actively implementing several national flagship programmes for care and protection of children and adolescents, including Poshan Abhiyan and Anganwadi Services, Integrated Child Protection Scheme (ICPS), Beti Bachao Beti Padhao (BBBP), Samagra Sikhsha Abhiyan, etc.

Besides, the GoMP has also gone beyond to formulate and implement a wide spectrum of programmes in campaign code, with special emphasis on the girl child. This includes programmes like *Ladli Laxmi Yojna*, *Mukhiya Mantri Sharmik Seva Prasuti Sahayata Yojna*, *Dudh Pradhaya Yojana*, *Mukhiya Mantri Bal Hridyaya* and *Bal Sharavan Upchar Yojana*, etc.

Estimations by UNICEF, Bhopal, based on review of Demand for Grants of 20 state departments has reflected that, in the last couple of years, GoMP has allocated almost 4.5% of the Gross State Domestic Product and 24% of the State Public Expenditure to child focused and child responsive allocations.

It is high time for the state to now develop systems for separately tracking the allocations, utilization of these budgetary allocations and assess the impact of the resources on outcomes related to children. Outcome-Oriented Child Budgeting will be a crucial tool towards enabling this.

Outcome Oriented Budgeting for moving beyond allocations to assessing impacts



¹The study reported a high correlation (at $r=0.89$) between Per Child Expenditure (PCE) and the CDI, indicating that states with higher PCE were also the states that had achieved better status in terms of child development.

OUTCOME-ORIENTED CHILD BUDGETING IN GOMP

Understanding Outcome-Oriented Child Budgeting

A **Child Friendly Budget** is one, that **“reflects the realization of children’s rights and adequately addresses children’s issues, such as poverty, malnutrition, illiteracy or child protection.....The goal of these children’s budgets is the prioritization of children and other socially vulnerable groups in the public expenditure system”** (UNICEF, 2010). This does not mean a separate budget for children but, is a process that aims to inform all the government departments on children’s concerns, calling upon them to incorporate these concerns within their development programmes and budgetary allocations.

Outcome-Oriented Child Budgeting is a tool which **“would help influence departments towards prioritizing allocation for achieving of child development outcomes and monitor the size of the resource envelope for implementation of child development policies and programmes.”**

This requires the following key steps:

- a) Identification of the child-related outcomes that the state aims to achieve;
- b) Examining the resources, the department is allocating to programmes and schemes, that help achieve these outcomes;
- c) Assessing whether the size of the resource envelope is adequate to achieve the child-related outcomes; and
- d) Monitoring influence of the resources on the well being of children and taking remedial action.

Benefits of Outcome-Oriented Child Budgeting

Outcome-Oriented Child Budgeting has many benefits.

1. It encourages a shift from a numerical, incremental budgeting approach to one that focuses on meaningful results.
2. Clear links are established between department programmes, schemes and medium-term outcomes, which results in focusing on the policy-driven programmes and schemes.
3. This is also cost-effective as it helps in allocations of adequate funds to key priorities rather than spreading limited resources across the board.
4. It helps in reducing costs by enabling better convergence and limiting duplication of efforts.

Furthermore, an Outcome-Oriented Child Budget Statement cannot be completely self-generated through one-time classification as in case of programme or line-item based budgeting. It requires departments to take limited but additional initiative in each planning cycle. Multiple departments, to come together for deliberation needs dialogue and planning of convergent action. This enables effective decision making, and often better last-mile service delivery through targeted budgeting with focus on vulnerable groups.

Objective of Outcome-Oriented Child Budgeting

The objective of outcome-oriented child budgeting in GoMP is ***“to inform all government departments on children’s concerns, calling upon them to prioritize allocation for achieving of child development outcomes and monitor the size of the resource envelope for implementation of child development policies and programmes.”***

Measuring the commitment of the government to achieve child development outcomes through the lens of the budget is the first critical output of the process. The final aim is to influence all policy and programmatic planning to incorporate a child rights perspective and prioritize the needs of children across the board. Outcome-oriented child budgeting will also help the state to identify gap areas and entry points for additional interventions required for the well-being of children.

Influencing the Budgeting process

Line-Item Based Incremental Budgeting: The traditional line-item based budgeting process is often a numeric exercise of incremental changes.

- For most schemes, modifications are made for inflation adjustments (generally a 10% rise).
- In some cases, a review of the utilization status in the previous years is undertaken for estimating the resource's requirement.
- In very few cases, the budget estimates are actually prepared in correlation to the physical targets planned to be achieved in that year.

However, essentially the process is limited to input planning or scheme budget finalisation. As part of an improved public finance management system, some departments have introduced a monitoring mechanism, which then reviews the output or deliverables of the scheme. In a few cases, there is impact evaluation exercises carried out to understand the contribution of the scheme in achieving the desired objectives or outcomes. Thus, outcome linking is mostly a post-facto exercise.

The general chain of thought is as shown in figure 1.

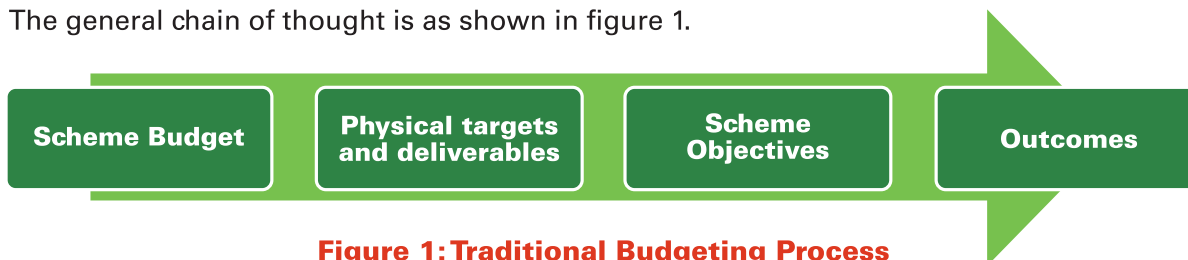


Figure 1: Traditional Budgeting Process

Outcome-Oriented Budgeting: A critical aspect of outcome-oriented budgeting is the need for reverse engineering the budgeting process. Instead of input planning, the focus is shifted on:

- Finalising the desired long-term results (outcomes)
- Mapping what can be achieved in the short-term (intermediate outcomes)
- Setting targets for deliverables or outputs linked to physical targets
- Planning for inputs (scheme budget) based on what will be required to achieve the physical targets

Outcomes are the actual or intended changes in development conditions that the department interventions are seeking to support. E.g. Reduced Malnutrition

Intermediate Outcomes are the links between outputs and outcomes, which can be monitored at dept. level annually E.g.- Increased access to supplementary nutrition

Outputs are specific programme and non-programme deliverables that result from the activities conducted. E.g.- Number of Children Enrolled in Anganwadi centres

Inputs are resources required for delivery (generally provided through a government scheme). E.g.- ICDS- Setting up an Anganwadi centre, Honorarium to Anganwadi worker and Supplementary Nutrition Material

The chain of thought is as shown in figure 2.

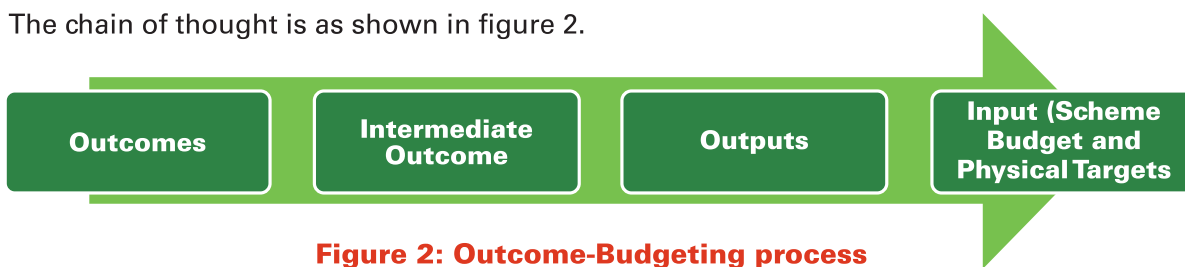


Figure 2: Outcome-Budgeting process

Applied to Outcome-Oriented Child Budgeting, this would mean:

1. Defining Outcome Indicators	2. Identification of Intermediate Outcomes	3. Finalising Outputs	4. Budgeting for Inputs
Eg: Reduce Child Mortality ➤ Reduce Under-5 Mortality Rate ➤ Less than 25%	Improve ANC and PNC coverage Institutional Deliveries Immunization Increased access to health and medical facilities Quality of child care professionals WASH services	%age of pregnant women and children covered by ASHA workers No. of New Born Care Units No. of JSY beneficiaries No. or % age of children immunized % age of staff positions filled No. of people trained No. of toilets	NHM (RCH) NHM (MCH/JSY) Maternity and Paediatric wards SC/PHC Human Resources MCH and CH trainings Swachh Bharat Mission Jal Jeevan Mission

Figure 3: Outcome-Oriented Child Budgeting Steps

Scope of Outcome-Oriented Child Budgeting

Definition of Child: Based on the UN Convention on the Rights of the Child (UNCRC) and National Policy for Children, 2013, Child has been defined as any person below the age of 18 years, irrespective of their residence, class, caste, gender, ethnicity, region, culture and different ability. Accordingly, all provisions catering to the age-group 0 to 18 years have been included in scope of the child budget.

Departments Involved: The Department of Finance, State Policy and Planning Commission and the Department of Women and Child Development (WCD) are the lead actors and nodal agencies for outcome-oriented child budgeting in the state. While ideally, the process should across the board, as an initial step, 20 key departments have been identified for undertaking outcome-oriented child budgeting.

LIST OF DEPARTMENTS

- | | |
|--|--|
| 1. Women and Child Development | 11. Food, Civil Supplies and Consumer Protection |
| 2. Public Health and Family Welfare | 12. Labour |
| 3. School Education | 13. Law and Legislative affairs |
| 4. De-notified, Nomadic and Semi-Nomadic Tribe Welfare | 14. Panchayati Raj and Rural Development |
| 5. Backward Classes and Minority Welfare | 15. Home |
| | 16. Public Health Engineering |
| | 17. Sports and Youth Affairs |

- | | |
|--|---|
| 6. Scheduled Caste Welfare | 18. Technical, Employment and Skill Development |
| 7. Social Justice and Disabled Welfare | 19. Urban Administration and Housing |
| 8. Tribal Welfare | 20. Medical Education |
| 9. Transport | |
| 10. Culture | |

Funding pattern: Funding pattern: The allocations of expenditure include all the schemes irrespective of the funding pattern, i.e. (a) State Schemes (b) Centrally-Sponsored Schemes (c) Central Sector Schemes. Findings from the central government directly and located at local level is not reported in overall budget. Recognising that human resources are key to achieving children related outcomes, the scope of child budgeting includes Established and Committed Expenditure along with Programme Expenditure.

Accounting classification: The level of reporting in the child budget statement initially has been limited to scheme and sub-scheme level. However, efforts will be made to identify child focused components within existing schemes and sub-schemes to have a clearer picture of the targeted interventions for children.

With this in mind, there is a focus on inclusion of budget head of accounts to enable effective tracking. This means that all allocations will eventually be linked with the Major Head (4 digits), Sub-Major Head (2 digits), Minor Head (3 digits) Sub Head/Scheme Head (4 digits), Detailed Head (2 digits) and Object Head (2 digits) in the Outcome-Oriented Child Budgeting document.

Budget information: The budget statement will include actual expenditure of the last year, budget estimate and revised estimate of the current year and budget estimate for the ensuing year.

Type of allocations: The following types of programmes and schemes/sub-schemes will be covered:

PART I: Child Focused Allocations- Includes programmes or interventions that are 100 percent child-related and that exclusively target children in the age group of 0-18 years. This includes direct cash and material transfers to children as well as allocations related to provision of services to children including capital costs (e.g. land acquisition, construction, etc) and revenue costs (e.g. salaries and wages of teachers, anganwadi workers, etc.).

Examples of such allocations include expenditures for early childhood care, pre-primary education, primary and secondary education, child health and nutrition schemes, child care and protection, juvenile justice, and social welfare schemes targeting children of different vulnerable communities. It should be noted that public expenditure for maternal health care and nutrition (Ante-natal care (ANC) and Post-natal care (PNC), maternal care, vaccination, nutrition for pregnant and lactating mothers) are also included under the child-focused allocations.

PART II: Child Responsive Allocations- Includes programmes or interventions that are not exclusively targeted to children but have children as a key primary beneficiary group (e.g. Sports Academy, Industrial Training Institutes, pensions for Disabled People, etc.) or those allocations which have a huge implication for child development outcomes e.g. National Health Mission, Swachh Bharat Mission, Public Distribution System, etc.). As a policy mandate, the scheme/sub-scheme should have a focus for 30% or more allocations/benefits flowing to children to qualify as child responsive. However, this should not be a limitation for reporting important Child Responsive allocations especially those limited due to the age barrier of 18 years. Relevant allocations such as for Higher Education, Technical Education, Skill Development, etc., which has an outreach of less than 30% for children under 18 years can also be reported.

Exclusive public expenditure on children is a necessary but insufficient condition to ensure their well-being. An enabling environment with wider social infrastructure and services is also needed. It is important to also assess public funds to child relevant services and infrastructure, such as road safety, policing, public transport, disaster management, parks and public space creation, etc. However, from the Child Budget Document, one should be able to clearly understand how much is being spent on children and, therefore, child-relevant allocations are not directly included in the child budget statement.

It is important to identify and earmark the specific components within these allocations which enable the service to be child friendly. For example, what is being done to ensure that Police Stations are Child Friendly or among public space development what is the allocations for children's parks. Such allocations earmarked exclusively for children, can then be reported as PART I - Child Focused Allocations.

Inclusion criteria: The key criteria for inclusion of any scheme/sub-scheme or component should be that it is **linked to policy goals and not incidental results**. There should be specific objective or strategic mandate in the programme/scheme guidelines related to child development outcomes, targeting of children as primary beneficiaries and/or efforts to make the scheme child friendly. Only those schemes which fulfil this criterion should be reported as a part of Outcome-Oriented Child Budgeting.

It is not enough to say that children also use public buses - as it will not qualify allocations for public transport as child responsive, there scheme should have a specific mandate of promoting child friendly public transport systems to promote children's accessibility to the buses or to ensure safety of children in buses or provide subsidy to make public buses more affordable. Only then the scheme allocations should be included.

Domain Focus: Building on the Child Rights agenda of the National Policy for children (2013), the state has included allocations for all programmes and schemes for children across the following five domains:

Child Survival and Health

- ▶ Ensuring equitable access to health care for children before, during and after birth, throughout the period of their growth and development.

Nutrition and Child Care

- ▶ Safeguarding against hunger and deprivation and providing adequate nutrition required for holistic nurturing of children and universal access to Early Childhood Care and Education (ECCE).

Education and Skill Development

- ▶ Ensuring that every child is enrolled in school and has access to affordable and quality learning including access to career counselling and vocational training.
- ▶ Addressing all forms of discrimination and foster a safe and equal opportunity learning environment for all the children.

Child Protection

- ▶ Protecting all the children from violence and abuse, harm, neglect and discrimination; as well as economic (child labour), social (child marriage) and sexual exploitation.

Child Participation

- ▶ Focusing on sports and extra-curricular activities, along with platforms for children to express their views and participate in decision-making processes.

Figure 4: Child Rights Focused Outcome-Oriented Child Budgeting

Framework for Outcome-Oriented Child Budgeting

GoMP has already developed a detailed State Action Plan for achieving of Sustainable Development Goals (SDGs). The State Action Plan includes Outcome indicators with targets for 2024 and 2030 to be achieved by the state under different SDG goals. The framework for the Outcome-Oriented child budgeting in GoMP builds on the state action plan for especially those, which engage with children (Figure 5).



Figure 5: Sustainable Development Goals (SDGs) which have a major impact for child well-being

The priority outcomes for children in the SDG Action plan along with the state targets have been listed in table 2. The Outcome-Oriented Child Budgeting Framework of GoMP will strive to achieve these targets.

Table 2: Framework for Outcome-Oriented Child Budgeting

Key Result Area (Outcome)	Related State SDG Indicator (Outcome Indicator)	Target 2024	Target 2030
DOMAIN 1: Child Health and Survival			
Reduced Child Mortality	Neonatal Mortality Rate	20	Less than 12
	Under 5 Mortality Rate per 1000 live births	35	Less than 25
	Percentage of women aged 15 to 49 years with a live birth for last birth who received antenatal care four times or more	65%	85%
	Proportion of institutional deliveries	90%	95%

	Percentage of fully-immunised children in the age group 0 to 5 years	100%	100%
	Total physicians, nurses and midwives per 10,000 population	40	50
	Percentage of households with any usual member covered by any health scheme or health insurance	100%	100%
Reduced Adolescent Deprivation	Percentage of women aged 15 to 19 years who were already mothers or pregnant	-	-

DOMAIN 2: Nutrition and Child Care

Reduced Child and Adolescent Malnourishment	Percentage of children under 5 years of age who are stunted	33%	22%
	Percentage of children under 5 years of age who are wasted	15%	10%
	Percentage of children under 5 years of age who are underweight	30%	20%
	Proportion of the population (out of the total eligible population) receiving social protection under Maternity Benefit	94%	96%
	Ratio of rural households covered under PDS to rural households where monthly income of highest earning member is less than Rs 5,000	1.00	1.00
	Percentage of (rural and urban) households with individual toilets	100%	100%
Reduced Prevalence of Anaemia	Pregnant women aged 15-19 years who are Anaemic	38%	28%
	Percentage of children aged 6 to 59 months who are Anaemic (Hb< 11.0g/dl)	35%	25%
Increased Access to Early Childhood Education	Participation rate in organised learning one year before official primary entry	93%	95%
	Gross Early Childhood enrolment ratio	70%	75%

DOMAIN 3: Education and Skill Development

Increased Access and Enrolment in elementary, secondary and higher secondary education	Adjusted Net enrolment ratio at Elementary level (1-8)	95	100
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	Adjusted Net Enrolment Ratio at Secondary level (9-10)	75	90
	Adjusted Net Enrolment Ratio at Higher Secondary level (11-12)	60	81
	Percentage of child in age group 6-13 years who are out of school	0.2%	0.01%
	Average annual drop-out rate at secondary level	10%	2%
	Proportion of (primary middle and secondary) schools with access to electricity, adapted infrastructure and materials for students with disabilities/disabled friendly ramp and toilets; basic drinking water, single sex basic sanitation facilities and basic hand washing facilities	*	*
Improved learning levels up to class 12	Percentage of elementary and secondary schools with pupil teacher ratio less than/equal to 30	85%	100%
	Proportion of trained teachers by education level (elementary, secondary)	100%	100%
	Percentage of students in grade III, V, VIII and X achieving at least a minimum proficiency level in terms of national defined learning outcomes to be attained by pupils at the end of above grades	*	*
	Gross Enrolment Ratio in Higher education	24	27
Inclusion of Divyang and Gender parity across all levels of Education	Net Enrolment Ratio of Children with Disabilities at Elementary level	99%	99%
	Gender Parity Index in Primary and upper Primary	0.93	0.95
	Gender Parity in Secondary	0.99	1
	Proportion of schools with separate toilet facility for girls	100%	100%
Skill Development/ Career/Job-Oriented Mechanisms in place	Participation of youth and adults in formal and non-formal training in the previous 12 months	36%	42%

	Proportion of male-female enrolled in Higher education, Technical and Vocational education	70:30	60:40
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DOMAIN 4: Child Protection

Improved Child Sex Ratio	Sex ratio at birth (female per 1000 male)	947	954
Reduction in Child Marriages	Proportion of cases reported under the Prohibition of Child Marriage Act to total crime against children		
	Proportion of women aged 20-24 years who were married or in a union before age 18	15%	5%
Reduction in Child Labour	Reduced percentage of children involved in Child labour		
Reduction in Crime Against Children	Reported Cognizable Crimes against children per 1 lakh population	22	0
	Proportion of Sexual crime against girl child to total crime against children during the calendar year	33	30
	Victims of human trafficking (1,00,000 population)	-	-
Increased Access to Child Protection Services	Percentage of districts having the prescribed infrastructure under Juvenile Justice Act	-	-

DOMAIN 5: Child Participation

Increase availability of libraries sports facilities and playgrounds	Per capita availability of libraries, green spaces and parks	-	-
	Percentage of children participating in scouts and guides activities	-	-
Increase availability of sports facilities and playgrounds	Number of National Level Sports Persons	-	-
Promoting Child Friendly Governance	Proportion of local governments that adopt and implement local Disaster Risk Reduction strategies	-	-

Source: MP State SDG Action Plan Vol I and II, State Planning Commission, Govt of MP (with filling of gap areas by author)

* Please refer to source documents for detailed targets



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PROCEDURAL STEPS FOR OUTCOME-ORIENTED CHILD BUDGETING

STEP 1: Defining the Outcome Indicators

- ▶ Identify all domain areas that the department can influence.
- ▶ Under each domain, identify the key child development outcomes that your department can help achieve.
 - It is advisable to prioritize to maximum one or two outcome areas under each domain in any given year for better focus.
- ▶ Develop outcome indicators and targets for each of the outcome area.
 - You can either select from the suggested outcome indicators already identified in the State SDG Action Plan (see domain-wise list of suggestive child development outcome indicators in Annex 1).

OR

- Develop new outcome indicators more relevant to the department but with a clear focus on child development outcomes desired by the state.
- For new outcome indicators, there needs to be a clear target to be achieved within a specified time-period.

Just mapping of existing schemes to outcomes will not bring results. It is important to identify gap areas. For example, reducing crime against children and increasing their access to child protection services, cannot happen with just a few meagre allocations from Police Department. It is very important for the department to actually identify the components within its existing budget which can be earmarked for creating child friendly infrastructure across the board. This will not only allow for estimation of the resource envelope but also enable those at lower levels to be aware of how to access funds for such activities.

Similarly, it is important to estimate the resource requirement through analysis of target population required to be served rather than having very small physical targets. Physical targets should be determined based on percentage of the target population that the department intends to serve to achieve the outcome indicator target. For example, how many NRCs will be required to cover all the severely malnourished children (SAM) in a district should be assessed rather than having one per district, which may not be enough for the more backward districts.

STEP 2: Undertake Outcome-Output- Scheme Mapping

- Develop the results chain to link the outcome indicators to the existing schemes and sub-schemes using the format in Annex 2.
 - Review the demand for grants document and identify key programmes, schemes and sub-schemes which directly contribute to the outcomes.
 - Map the existing schemes that contribute towards the selected outcomes.
 - Mark the stages as to how each scheme would contribute towards the selected outcome.
 - Refer to the scheme objectives for understanding this better.
 - Identify the most critical short-term result or objective that each scheme would achieve that would contribute towards the outcome. This is the intermediate outcome indicator.
 - The critical deliverables that the scheme would achieve is the output indicator.
 - The physical targets for the scheme are the input indicators.
- Department marks the annual output and physical targets for the identified schemes using the Outcome-Oriented Child Budgeting format given in Annex 3.
 - The annual output and physical targets should be aligned so as to be able to achieve the outcome targets in the specified time period.
 - For example, if there is a target to achieve stunting below 22% by 2030 and the 2020 level is around 35%, then the plan should be to achieve at least 1.3% reduction annually.
 - Submit the details of all the schemes reported in the Child Budget Statement in the given Scheme-wise Outcome-Oriented Child Budgeting format to WCD Department.

Mapping the results-chain is key to Outcome Oriented Child Budgeting. This cannot be done by any one person. The Child Budget nodal officer needs to organise a meeting for this purpose. You can also seek help from WCD and technical agencies like UNICEF for this purpose.

STEP 3: Estimate the Resource Envelope

- Identify the schemes that are 100% or completely targeted towards children (age group 0 to 18 years). These are Child Focused or PART I schemes. Report the full budget of these schemes in the Child Budget statement.
- Identify schemes which contribute to the selected child development outcomes in a major way but are targeted to household and/or community and not 100% child-oriented. These are Child Responsive or PART B schemes. Report the full budget of these schemes in the Child Budget statement.
- Identify components of other child relevant schemes which are required to achieve the desired department outcomes. Report the components under PART I of the Child Budget Statement.

Even schemes reported as child-focused need improvement in terms of quality and coverage. There is a need to identify components which would focus on that and budget for the same. For example, how can schools be made more child friendly; how can career counselling services be provided to high school students for better job oriented; how we ensure that drop-out rates for even scheduled tribe girls and divang children are reduced.

STEP 4: Deliberative budgeting processes

- Multiple departments need to come together to discuss their outcome goals and revise the output and physical targets based on a convergence approach.
 - New programmes and schemes, if required, are identified.
 - Consolidation of existing programmes may be undertaken
- Department also highlights risk factors and need for additional support (convergence, capacity building, etc).

Efforts by one department will often not bring results. For example, Reducing Child Labour requires a survey to understand the extent, mapping of hotspots, identification and rehabilitation of children, building capacities of all stakeholders including employers, taking action against defaulters. The Labour department needs to plan for and identify what would be the source of revenue for the physical activities. Additionally, it also needs support from Home, Police and Legal departments to take action on defaulters.

Step 5: Final Reporting and Monitoring

- Department reports all schemes and sub-schemes in the Child Budget Statement Format. Submit the Departments' Child Budget Statement to Finance with copy to WCD in the given format at Annex 4.
- Annual Administrative Report of the Department should progress on physical and financial targets on these programs as a separate section.

Data Quality Assurances

The data presented in the Child Welfare Budget statement should be verifiable from sources such as the Departments' Budget Document "Detailed Demand for Grants". The line items of Child Budget should be verifiable from Budget Code system of respective budget document of department.

Responsibilities of the Stake Holders

Certain duties and responsibilities need to be assigned to specific personnel of the departments, as follows:

Budget Officer (Officials from Department of Finance): They are responsible for compiling the Child Budget Statement. It is their responsibility to see that the information is collected according to the new format and includes all details as per the requirement of the Child Budget Statement.

Child Budget Nodal Officer (Officials from Line Department): They are responsible to coordinate between Line Departments, Women and Child Development Department and the Finance Department, to coordinate the process of outcome-oriented child budgeting within the line department and to ensure the timely submission of information in the required formats to Finance and WCD.

Child Budget Officer (Officials from WCD Department): They are responsible for building capacities of the nodal officers on outcome-oriented child budgeting, facilitating the deliberative budgeting process and compiling of the outcome-oriented child budget statement.

ANNEX 1 Suggestive list of Child Development Outcome Indicators

Child survival and health	Nutrition and child care	Education and skill development	Child Protection	Child Participation
Neonatal mortality rate is reduced to 12%	Children and adolescents who are malnourished (underweight, stunted, wasted) is less than 20%	Increased Adjusted Net Enrolment Ratio in education (100% for elementary, 90% for secondary education, 81% for higher secondary)	Improved Child Sex Ratio to 950	Increased availability of libraries, sports facilities and playgrounds
Under-5 mortality rate is reduced to 25%	Children and adolescents who are anaemic is less than 30%	Improved learning levels upto class 10 (Minimum proficiency of 80% in grade 3, 70% in grade 5, 60% in grade 8 and 50% in grade 10)	Reduced proportion of children and adolescents engaged in child labour to less than 5%	Increased Child friendly governance systems
Adolescent health deprivation index is less than x%	Gross Early Childhood enrolment ratio is above 90%	Inclusion of Divyang and Gender Parity across all levels of education	Decline in child marriages (reduced proportion of women aged 20-24 years married before 18 years)	Improved training and capacity building, administrative support, monitoring and evaluation services
		Career/Job-Oriented learning mechanisms in place	Cases of Crime Against Children reduced by 10%	
			Increased access to child protection services	

ANNEX 2 Outcome-Output- Scheme Mapping Framework

[illegible]

ANNEX 2.1 Outcome-Scheme Mapping Suggestive list for reference

D1: Child Health and Survival	D2: Nutrition and Child Care	D3: Education and Skill Development	D4: Child Protection	D5: Child Participation
Neonatal Mortality Rate is reduced to 12 percent Under- 5 Mortality Rate is reduced to 25 percent	Children and adolescents who are malnourished (underweight, stunted, wasted) is less than 20 percent	Increased Adjusted Net Enrolment Ratio in Education (100% for elementary, 90% for secondary and 81% for higher secondary)		Increased availability of sports facilities and playgrounds
- National Health Mission (Maternal and Child Health) - Upgradation and strengthening of Nursing Infrastructure - Chief Minister's Maternity Assistance for Labour Services - Janani Surarsha Yojana (JSY) - Multipurpose Workers Scheme - Establishment of Maternity wards and Neonatal and New-Born care Units - Aux Nurse, Mid Wide and Health Visitors training - Regional Family Welfare Training Institute - Rashtriya Bal Swasthya Karyakram (RBSK) - Ayushman Bharat - Urban Water Supply Schemes - Jal Jeevan Mission (National Rural Drinking Water Mission) - Swachh Bharat Mission - AMRUT Scheme - MP Urban Sanitation and Environment Sector Programme	- Poshan Abhiyan and Anganwadi Services - Pradhan Mantri Matri Vandana Yojana (PMMVY) - Integrated Child Development Services (ICDS)- Anganwadi Services, Construction of Anganwadi Centres, Repair and Maintenance of Anganwadi Centres, Additional Honorarium to Anganwadi workers and Helpers - National Nutrition Mission (Strengthened ICDS and improved Nutrition levels) - Minimum Requirement Programme (Special Poshan Aahar Scheme) - PVTG Nutrition Subsidy - Nutrition Rehabilitation Centres (NRC) - Atal Bal Arogya Evan Poshan Mission - PM Poshan (MDM) including Kitchen Shed Construction and material transport costs - Subsidised Food for students	- Establishment of Government Primary Schools/ Secondary Schools/High Schools - Construction and expansion of Government school buildings - Grants to Non-Government Schools - Reimbursement of tuition fees to private schools under RTE - Drinking Water in school - Strengthening of Ashram Hostels - Uniform Provision (SC, ST) - Scholarships - Class 1st to 8th (ST) - Free Textbooks - Govt Gyanodaya Schools - Samagra Shiksha Abhiyan - Furniture for Secondary schools - Ashram and Hostel Construction - Establishment and running of hostels - State Scholarship- 9th and 10th standard (ST) - Incentive for admission in Science and Professional Courses (ST)	- Ladli Laxmi Yojana - Beti Bachao Beti Padhao	- Sports Complex - Sports Projects - Running of Residential Sports and Physical Education Institutes - Hostels for Sports persons - Organising Sports Events - Establishment of Sports Academy - Sports material supply to Sports training centers - Honorarium to Coaches - Khelo India - Incentive to Sports People - Scouts and Guide Activities - Scientific and Cultural activities in schools - Establishment of State Library - Strengthening Libraries - Grant to Scouts Association - Development and strengthening of NCC - Yuva Swabhimana Yojana - District Arts and Culture (Capital exp) - Bal Sahitya Shodh Kendra - Light and sound show

	• Annapurna Yojana • Distribution of fortified rice • Distribution of double fortified/iodised salt • Rajiv Gandhi Adolescent Girls Empowerment Scheme (SABLA)	• Laptops to meritorious students • Pre-Matric Scholarships • Senior Hostels • Post Matric Scholarships (Higher Secondary) • Establishment of Adarsh/Gurukulam/Eklavya Schools • Excellence Senior Hostels • Grants of Model/Excellence Schools • Training support for admissions in professional colleges		• Increased accessibility for differently-abled
Adolescent health deprivation index is less than x percent	Children and Adolescents who are Anemic is less than 30 percent	Improved learning levels upto class 10 (Minimum proficiency of 80 percent in grade 3, 70 percent in grade 5 and 50 percent in grade 10)	Reduced proportion of children and Adolescents engaged in child labour to less than 5 percent	Administrative services, training and infrastructure support for Child Survival, Development and Protection in place
• Udit Scheme • Strengthening Adolescent Health Services • Establishment of District level Adolescent Friendly Health Resource Centre (AFHRC) • Adolescent Health/RKSK Clinics • Mobility & Communication support for Adolescent Health counsellors • Organizing Adolescent Health day • Organising Adolescent Friendly Club meetings at subcentre level • Outreach activities at school level	• National Iron Plus Initiative • State Haemoglobinopathy (Sickle cell) Mission	• Salary and Wages to teachers/teaching staff in municipal schools • Honorarium to guest (temporary) teachers • District Education and Training Institute- For Basic Services • Teachers Qualification (One-Step Up) • CM RISE • Support to Madarsa Boards for Quality education in Madarsa Schools • Monitoring and Evaluation of Education Institutes • Akansha Yojana	• Child Labour Survey and Rehabilitation Scheme	• Establishment of Bal Bhavan • Establishment of Adolescent Welfare Board under 1986 Act • Establishment of State Commission for Protection of Child Rights • District Education Officer • Block Education Office • State Science Institute, Jabalpur • State Education Centre Bhopal • Integrated building for school Education • Public Education Directorate • National Foundation for Teachers Welfare Fund

		• Upgradation of existing schools to English Medium schools • English Learning Institute, Bhopal • Accreditation of schools • Samagra Shiksha Abhiyan (Revenue)		• Public Education Directorate
	Gross Early Childhood Education Enrolment Ratio is above 90	Percent Inclusion of Divyang and gender parity across all levels of education	Cases of crime against children reduced by 10 percent	
	• Rajiv Gandhi National Creche Scheme • Pre-Primary Education and Training Institute	• Bicycle Provision (ST, SC) • Incentive for girls education (11th) • Scholarships for girls under BBBP scheme • Mess and security features for girls hostels • District level Girls hostels • Schools for visual and hearing impaired • Intervention for children with special needs	• Child Friendly Police Stations • Cyber Crime Cells against women and children • Anti-Human Trafficking Units • Safe City Programme	
		Career/Job-Oriented Learning Mechanisms in place	Increased access to Child Protection Services	
		• Strengthening Agriculture schools • Grant to Singing (Vocal education) Schools • Skill Development • Eklavya Industrial Training Institutes • Ambedkar Industrial Training Institutes • STRIVE Scheme	• Integrated Child Protection Services (ICPS) • POSCO Fast Track Courts • Jabali Scheme • Pension and scholarships for visual and hearing impaired • Assistance to Disabled Persons for Purchase of Aids and Appliances (ADIP) • Adolescent Welfare Fund • MP Covid-19 Child Care Scheme	

ANNEX 3 Scheme-Wise Outcome-Oriented Child Budget Format

Department:	
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Domain:	
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Outcome Indicator and Target:	
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Intermediate Outcome Indicator and Target:	
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Output Indicator 1:		Output Target:	
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Output Indicator 2:		Output Target:	
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Scheme Name:		Scheme Objective:	
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Type of Scheme		Funding Pattern:	
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Beneficiary Focus:	Girl Child Focus (Yes/No)	Social (Minority/ Nomadic/ SC/ ST/ BC)	Divyang focused (Yes/No)	Any Other	Target Age-group:	

Physical Achievements (Unit Description)	Achievement (2022-23)			Plan (2023-24)		
	Numbers	Participant Children	Percentage of Girls	Numbers	Participant Children	Percentage of Girls

Financial Outlay:						
Budget Code	Head of Accounts (Budget Description)	Description/ Nature of Expenditure	Actual Expenditure (Year 2021-22)	Budgetary Estimates (Year 2022-23)	Revised Estimates (Year 2022-23)	Budgetary Estimates (Year 2023-24)

Support/ Convergence Required:		Risk Factors:	
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Department:

[illegible]

**“ We can't solve problems using
the same kind of thinking we
used when we created them. ”**

- Albert Einstein

