

OUTCOME ORIENTED CHILD BUDGETING

Training Manual for
Officials of
Government of Madhya Pradesh

RCVP NORONHA ACADEMY of ADMINISTRATION & MANAGEMENT
& UNICEF M.P.



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Children are the backbone of a society's social and economic development. Recognizing this, the Government of Madhya Pradesh views investment in children as a crucial intervention for building a healthy and prosperous society. A focus on children yields long-term benefits for adult productivity and welfare, underscoring the need for sustained public resources dedicated to health, education, and social protection measures.

The Government is deeply committed to fostering a generation of healthy, empowered individuals who realize their full intellectual potential, enjoy their rights to dignity and growth, and live free from exploitation, abuse, and discrimination.

A landmark step in this direction was the introduction of the first-ever Child Budget Statement as part of Budget 2022-23. This statement consolidates existing budgetary provisions for schemes specifically aimed at the holistic development of children. However, while tracking budgetary allocations is critical, achieving the broader goals of child development requires integrated, coordinated, and evidence-based monitoring.

To address this, Madhya Pradesh is pioneering Outcome-Oriented Child Budgeting, which prioritizes budgetary allocations to achieve measurable child development outcomes. It involves monitoring the resource envelope and aligning the implementation of child-focused policies and programs.

Effective Implementation of Outcome-Oriented Child Budgeting requires sensitization and capacity-building across all relevant line departments. To support this effort, a specialized child budget training module has been developed in collaboration with UNICEF Madhya Pradesh. This module will serve as a critical resource for sensitizing government officials and providing practical guidance on aligning budgets with child development outcomes. These trainings aim to ensure that resources are effectively aligned to fulfill the state's vision for its children.

The Government of Madhya Pradesh firmly believes that the healthy child of today will shape a thriving and enriched society tomorrow. Through these initiatives, we are taking decisive steps to secure a better future for every child and, consequently, for society as a whole.



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The state of Madhya Pradesh is home to over 3 crore children below the age of 18, representing the foundation of our society and the key to its sustainable development. Investing in children is essential for achieving long-term human, social, and economic progress. Neglecting this critical focus can lead to diminished adult productivity, increased welfare dependency, and higher demands on public health and social protection systems.

Recognizing this, the Government of Madhya Pradesh is dedicated to fostering a generation of healthy, empowered children who can realize their intellectual potential and exercise their rights to dignity, growth, and protection, free from exploitation, abuse, and discrimination.

A vital strategy in this endeavor is the implementation of Outcome-Oriented Child Budgeting—a process focused on prioritizing budget allocations to achieve measurable child development outcomes and monitoring the resources dedicated to child-focused policies and programs. This approach is particularly geared towards addressing the needs of socially vulnerable groups to ensure that no child is left behind. For this approach to be truly effective, it requires the commitment and collaborative effort of all relevant line departments, with a unified focus on holistic child development.

To advance these goals, a comprehensive training module on Outcome-Oriented Child Budgeting has been developed in collaboration with UNICEF Madhya Pradesh. This module is designed to build the capacity of government officials, academics, and other key stakeholders; sensitize participants to adopt a child development perspective within broader policy and planning frameworks; enhance understanding of the connection between resources and child-specific needs; equip participants with the tools to design schemes, allocate budgets, and utilize resources more effectively to achieve defined child development outcomes.

Through this training module, participants will be empowered to prioritize towards child rights and align resources for children, supporting the state's broader vision for holistic child development. We are confident that these efforts will pave the way for a more inclusive, impactful approach to budgeting for children and accelerate the process of achieving measurable improvements in their development and well-being.

This training module will be used by the stakeholders as an important tool toward building a brighter future for the children of Madhya Pradesh and, by extension, for society as a whole.


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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 allocation and utilization of funds will have a direct impact on children. Adequate funds for children, especially those in vulnerable situations and in marginalized communities, will help them access the services and programmes, thus providing 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 that a critical strategy is to build the capacity of state government officials, civil societies, and academia to improve the quantum and quality of their spending on investments and services for children.

Towards this, the child budget training module with the RCVN Noronha Academy of Administration and Management has been developed for the officials of the government as a part of our effort to support the training institutes. The module provides a step-by-step guide for training institutes and trainers to plan and conduct the training sessions on budgetary allocations for achieving child development outcomes.

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



Anil Gulati
Officer In Charge,
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Abbreviations and Acronyms

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
HoA	:	Head of Accounts
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
O2CB	:	Outcome Oriented Child Budgeting
PCE	:	Per Child Expenditure
PFMS	:	Public Finance Management System
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
ToT	:	Training of Trainers
UDISE	:	Unified District Information System for Education
UNICEF	:	United Nations Fund for Children
WASH	:	Water, Sanitation and Hygiene
WCD	:	Women and Child Development

Glossary and Technical Definitions

1. **Administrative approval:** Is the formal acceptance of a scheme, proposal or work thereof by the competent authority for the purpose of incurring expenditure.
2. **Actual Expenditure:** 'Accounts' or 'actuals' of a year are the amounts of receipts and disbursements for the financial year beginning on April 1st and ending on March 31st following, as audited by C&AG.
3. **Adolescents:** Include any persons between the age-group 14 to 18 years.
4. **Appropriation bill:** Bill/motion by the government seeking approval of the parliament to spend money.
5. **Budget deficit:** The amount by which a government's spending exceeds its income.
6. **Budget estimates:** Are the detailed estimates of receipts and expenditure of a financial year.
7. **Capital Expenditure:** Expenditure on acquisition of assets like land, building and machinery, and also investments in shares etc.
8. **Charged Expenditure:** means such expenditure as is not to be submitted to the vote of the Parliament under the provisions of the Constitution.
9. **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.
10. **Child Friendly Budget:** One that reflects the realization of children's rights and adequately address children's issues, such as poverty, malnutrition, illiteracy or child protection.
11. **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.
12. **Child in conflict with law:** As defined by the Juvenile Justice Care and Protection of Children Act 2015 meaning any child who has not completed 18 years and is alleged or found to have committed an offence.
13. **Child in need of care and protection:** As defined by the Juvenile Justice Care and Protection of Children Act 2015 including 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.
14. **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.
15. **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.
16. **Child Participation:** Focus on sports and extra-curricular activities, along with platforms for children to express their views and participate in decision-making processes.
17. **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.
18. **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.
19. **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.
20. **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.
21. **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.

22. **Child-Focused Allocations:** Include 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.).
23. **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.
24. **Child-Responsive Allocations:** Includes programmes or interventions that not exclusively targeted to children but have children as a key primary beneficiary group (eg. Sports Academy, Industrial Training Institutes, Pensions for Disabled Persons, etc) or those allocations which have a huge implication for child development outcomes (eg. 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.
25. **Consolidated Fund:** All revenues received by the government, debt and receipts of loans granted.
26. **Demand for grants:** The estimate of expenditure for the budget year submitted by each ministry for approval.
27. **Direct Taxes:** Taxes levied on the income and resources of individuals and organizations like income tax, corporate tax, capital gains tax, inheritance tax etc.
28. **Disposable Income:** Income available for consumption after payment of direct taxes (mainly income tax).
29. **Education and Skill Development:** Ensure that every child is enrolled in school and has access to affordable and quality learning including access to career counselling and vocation training. Address all forms of discrimination and foster a safe and equal opportunity learning environment for all children.
30. **Fiscal Deficit:** Gap between the government's total spending and the sum of its revenue receipts and non- debt capital receipts.
31. **Fiscal Policy:** Change in government spending or taxing designed to influence economic activity.
32. **Gross domestic product:** Total value of the goods and services produced by economic resources located in a country in a year regardless of their ownership.
33. **Indirect Taxes:** Taxes paid by consumers when they purchase goods and services. Eg: goods and service tax (GST), excise and customs duties, value added tax, etc.
34. **Infant:** Means any person below the age of one year.
35. **Monetary Policy:** This comprises actions taken by the central bank (the Reserve Bank of India-RBI) to change the supply of money and the interest rate, and thereby affect economic activity.
36. **Neo-natal or new-born child:** Refers to any person below the age of 28 days.
37. **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).
38. **Outcome Budget:** is the document reflecting the purposes and objectives for which funds were provisioned, the cost of various programmes and activities proposed for achieving these objectives and quantitative projection of the work performed and services rendered.
39. **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.
40. **Performance budget:** The budget that attempts to make the financial administration performance-oriented in order to bring about efficiency and economy in the implementation of plans, programmes and activities.
41. **Progressive Tax:** A tax in which the rich pay a larger percentage of income than the poor, in contrast to Regressive Tax.

- 42. **Reappropriation:** means the transfer of savings from one unit of appropriation to another.
- 43. **Revenue Expenditure:** Revenue expenditure is for the normal running of the government's department and various services, interest charged on debt incurred by government, subsidies etc.
- 44. **Revenues Foregone:** Notional amount of revenues given up by government because of fiscal sops, for eg. tax rebates/concessions to industry.
- 45. **Revised estimates:** Revision of budget estimates, to be submitted in September/October after review of actual spending to accommodate over expenditure or under spending in various heads.
- 46. **Subsidies:** Financial assistance direct or indirect given by government to a person or group of persons to promote a public objective.

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Manual Description

Background

UNICEF, along with Women and Child Development (WCD) Department, Government of Madhya Pradesh (GoMP), is focusing on deepening and strengthening the process of Outcome Oriented Child Budgeting (O2CB) in the state. The partnership has been centred on the developing a roadmap on O2CB; creating Standard Operating Procedures (SOPs); supporting evidence-based budgeting and promoting champions on child rights and budgeting among the state officials.

As a part of the last objective to create a cadre of trained officials who are technically sound on O2CB, UNICEF has developed this integrated training manual that can educate, inform and sensitize officials on the subject. The idea behind the training manual is to create a credible knowledge resource on O2CB that can be used by practitioners in their ongoing work. The design therefore, has been kept in the nature of a practical handbook with substantial emphasis on the application of O2CB tools and methods for informing policy action.

Target Audience

The primary target audience of this manual is state-level government officials particularly those working with WCD, Finance, Planning and other line departments. The initial focus is to cover the twenty (20) line departments identified by WCD as part of the O2CB process. In addition, the manual is also expected to be used by representatives from organizations working on child rights and development. It is expected that the users of this manual would have some prior experience of facilitating training programmes, preferable for government officials.

Purpose of the manual

This manual has been developed with the specific purpose of enabling effective child rights analysis of government budgets by government officials. The key objective of the manual is ***“To increase the knowledge and skills of the participants, to apply O2CB tools and techniques in their work as well as be able to extent these skills to other stakeholders within the government to promote the same.”***

The aim is to enhance the understanding of child rights and importance of public finance for children among officers of various line department with the objective of promoting outcome-oriented child budgeting in the state. The practical benefit will be application of O2CB within the mainstream state budgets. With this view, the manual uses state specific examples/case studies, wherever possible. The manual is focused mainly on orientation of beginners and cannot be applied for advanced training of trainer's (ToT) programmes.

Content of the Manual

This course consists of four modules. These modules seek to offer clarity and understanding of the conceptual elements and basics of outcome-oriented child budgeting. The course has also been customized to meet the specific needs of state officials of Madhya Pradesh. The four modules include:

1. Child Rights- Concept, Mandate and Status in Madhya Pradesh.
2. Outcome Oriented Child Budgeting- Definition, Relevance and Mandate; Process and Role of various agencies.
3. Framework and Tools for Outcome Oriented Child Budgeting.
4. Monitoring and Reporting in the Child Budget Statement.

Usage Notes for Trainers

The manual is modular and designed as a basic course. The trainer can choose topics and exercises according to the target group and the length of the training.

An ideal session plan for a two-day course has been provided in the beginning. The trainer can use the same or modify it to suit their needs.

Each module is divided into two to three sessions. A detailed overview with objectives, session plan and key messages has been outlined for each module.

Each session is further explained in terms of content, material required, session outline with time references and guidance notes. Tips have also been provided in session plans to further assist the trainers.

Active learning exercises have been proposed keeping in mind adult learning principles. Detailed process steps for the exercises are provided to guide the trainer. However, these steps are merely suggestions that need to be adapted to suit the context and purpose.

The content material to be used in the exercises (chits, quiz questions, case studies, etc) are provided as handouts. All handouts are provided at the end of the module for copying and distribution as required.

For sessions which require power point presentations, technical notes have been provided for trainers to use. The content can be customized based on the audience. Remember to use information that is relevant to the context that the participants operate in on a daily basis, whether locally, nationally or regionally, as this will help the training sink in.

At the end of each module, there is a list of suggested readings to improve your knowledge base on the specific topic. Additionally, a bibliography has been provided at the end of this manual which can be used for further reading and reference on advanced topics related to Public Finance for Children.

Learning Outcomes

As part of this course, the participants should be able to;

- Effectively deliberate on and create awareness on the need and status of child rights at the state level;
- Understand the mandate and relevance of child rights and O2CB in the state;
- Confidently apply O2CB tools and techniques to their own policy or budget analysis work;
- Strategize and work systematically to embed a child rights perspective within all budgetary processes of the state government.

Assessment

As part of the annexure, a pre/post-test questionnaire (Annexure 1) and a self-learning assessment and training evaluation form (Annexure 2) has been given at the end of the manual. It is advised to use both of these for the trainings, as it will allow subjective and objective assessment of the participant achievement of the learning outcomes. At the beginning and end of the workshop, participants should be required to undertake a pre/ post training test, to assess their knowledge levels. At the end, it would be useful for the participants to fill out the self-assessment form to provide their insights on learning and skill enhancement.

Suggestive Session Plan

Below is a suggestive session plan for a two-day training programme.

DAY 1		
Time	Description	Methodology
9.30-10.00	Registration	
10.00-10.30	Inaugural Session	
10.30-10.45	Participant Introduction Pre-training Assessment	
10.45-11.15	Understanding Child Rights	Child Rights Web Exercise
11.15-11.30	Tea Break	
11.30-12.15	India's Commitments to Child Rights	Presentation
12.15-13.00	Status of Children in Madhya Pradesh	Quiz Game
13.00-14.00	Lunch Break	
14.00- 15.00	Outcome-Oriented Child Budgeting-Definition, Relevance, Modalities and Role of stakeholders	Presentation
15.00-15.15	Tea Break	
15.15-16.15	Experiences of Child and Outcome Budgeting in India	Group Discussion
16.15-17.00	Sum Up - Key Learning Points and Queries	

DAY 2		
Time	Description	Methodology
10.00-10.15	Recap of day 1 learnings	
10.15-11.00	Internalizing O2CB- key terminologies and concepts	Chit Game in pairs
11.00-11.15	Tea Break	
11.15-12.15	Methodology, Framework and Tools for Outcome Oriented Child Budgeting	Presentation
12.15-12.30	Short Break	
12.30-13.30	Outcome, Output, Inputs (Scheme) Mapping Framework	Group Work
13.30-14.30	Lunch	
14.30- 15.15	Reporting in the Child Budget Statement	Short Presentation and Group Work
15.15-15.30	Tea Break	
15.30-16.15	Monitoring Progress on Expenditure for Children	Short Presentation and Group Work
16.15-17.00	Sum Up - Key Learning Points and Queries Post Training Assessment and Feedback	



MODULE – 1

Concept and Mandate of Child Rights

Module 1: Concept and Mandate of Child Rights

This module focuses on orientation to the concepts and mandate related to child rights. It begins with understanding the basic components of child rights, the interconnected of various rights and the need for universality. The module also covers how development of children is critical to the future of our society and sustainable development. It also highlights the importance of application of a human rights-based approach of leaving no one behind with focus on gender equality for enabling child rights. The module next covers the United Nations Convention on the Rights of the Child (UNCRC) - the global mandate for children of which India is also a signatory and the Sustainable Development Goals (SDGs) which has strengthened the policy framework for child rights and development. The focus moves to outlining the mandate for child rights in India beginning from the Constitution; the National Policies for Child Rights (NPCR, 2013); the various National Action Plans for Children (NPAC- 2005 and 2016). The legal framework for development and protection of children in India is also included. The adoption of by the UN General Assembly, with India also accepting the 2030 SDG mandate has further It ends with the commitment of the state of Madhya Pradesh for achieving the SDGs, its implications for children rights and the performance of the state on related indicators.

Objectives of the Module

- Understand the importance of adopting a child-rights based approach for sustainable development;
- Know the global and national mandate for enabling child rights;
- Recognize the risks and vulnerabilities faced by children especially those from marginalised communities in the state; and
- Acknowledge the need for line departments to have a dedicated focus on child development.

Session Plan

This module is divided into three sessions.

- | | | |
|------------------|----------|---|
| Session A | : | Understanding Child Rights |
| Session B | : | India's Commitments to Child Rights |
| Session C | : | Status of Children in Madhya Pradesh |

Key Messages

- Child rights are a subset of human rights with particular attention to the rights of special protection and care afforded to all children below the age of 18 years.
- Child rights are indivisible and universal- applicable 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.
- Realization of child rights requires a paradigm shift from a "needs-based" to a "rights-based" approach to children development.
- The NPC, 2013 and NPAC, 2018 have a critical focus on the "Last Child First" approach and Key Priority Areas-Survival, Health and Nutrition; Education and Development (including Skill Development); Protection; and Participation. These have also been adopted by GoMP as part of its Outcome Oriented Child Budgeting approach.

Session A: Understanding Child Rights



30 minutes

Overview

Objective	The key objective of this exercise is to sensitize the participants on the significance of universalization and indivisibility of child rights. At the end of this session, participants should be able to understand and explain the concept and key principles of the Child Rights Based Approach. The participants should also be able to comprehend the significance of integration of the CRBA with a gender equality and social inclusion lens within the sustainable development framework.
Content	a) Definition of Child Rights b) Indivisibility and Universality of Child Rights c) Need for Child-Rights Based Approach d) Importance of Intersectionality
Format	Participatory Exercise and Discussion
Materials	White board and marker pen

Session Plan

Exercise: Child Rights Web

Step 1: Tell the participants we often hear the term “Child Rights” but what exactly does it mean? In this session we will try to internalise the concept of child rights.

Step 2: To begin with, ask them to share, “What according to them are the two most important things that a child needs?”

- Is it love and family or is it food and good health?
- Is it education and skills or is it safety and our environment?

Step 3: Write down all the points emerging on the white board in a circle (see figure 1). Shorten and convert the points to more meaningful and universally applicable examples like food, nutrition, primary schooling, transport, health, play-time, sports, hobbies, etc.

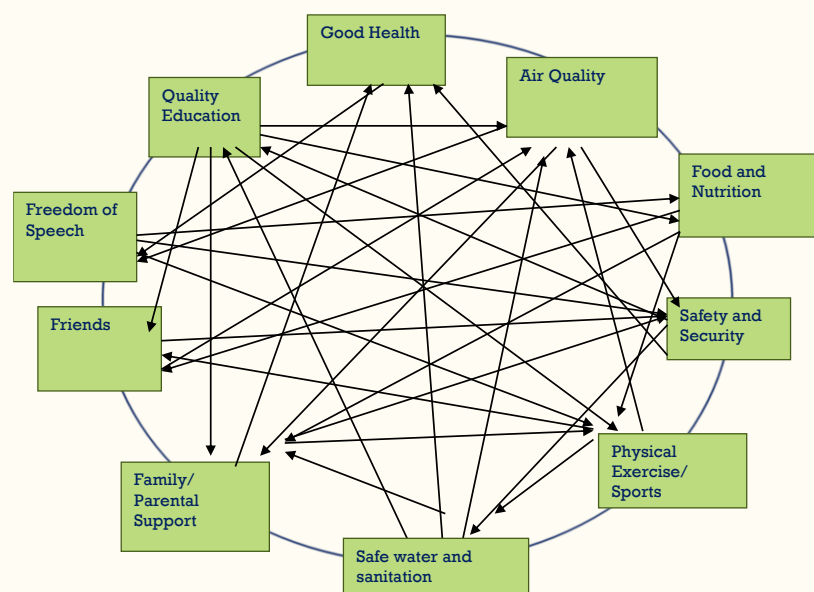


Figure 1: Child Rights Web

Step 4: After all participants are done ask them if any of the two points on the board are complementary requirements, i.e. we can't have one without the other. For example, is it possible to have education without proper food, or good health without quality environment. Make the connections between the points on the white board. Now ask them if there are any other such points which are interconnected. Draw a line/arrow between all such points on the board until a web emerges. (An example of how the final diagram should look as shown in figure 1).

Step 5: Conclude with the fact is that these are all interrelated and equally important. Equally important for one and all children. And ensuring that each child has an opportunity to all of these is the very basis of child rights that we hear so much about.

Learning Output: Conclude the discussion by saying that this is why these issues have been guaranteed to us as Child Rights and that ***"Every child irrespective of their class, caste, sex, religion or place or residence is entitled to these without discrimination. This is the concept of universalization of child rights. And the interdependence of the issues is why child rights are considered interrelated and hence indivisible."***

	Discussion Point	<i>The terms 'rights-holders' and 'duty-bearers' are often heard in the context of human rights. Ask the participants, what they understand by these terms and how are they applicable in the context of child rights?</i>
	Facilitator Clues	➤ <i>Right-holders are all individuals, who are entitled to universal and indivisible human rights without any discrimination.</i> ➤ <i>Duty-bearers include the Government or the State typically represented through public bodies, which has an obligation to ensure and realize the human rights of everyone.</i> ➤ <i>In context of child rights children are the right holders and the government as a duty bearer is responsible for ensuring that the rights of all children are realised.</i> ➤ <i>The responsibility here is higher as children are dependent more on adults especially the state to support the realising of their rights.</i> ➤ <i>Children are also more vulnerable to discrimination and exploitation as they have limited to no knowledge about their rights and are also deprived of any political or social space to voice their concerns regarding the rights.</i>

Session B: India's Commitment to Child Rights



45 minutes

Overview

Objective	At the end of this session, participants should be able to recall the global mandates on child rights. The participants should also have internalised the national policy and legal mandates on child rights in India. They should specifically know the guiding principles and key priority areas under the NPC, 2013 and NPAC, 2016.
Content	a) United Nations Convention on the Rights of the Child (UNCRC) b) Sustainable Development Goals (SDGs) and Child Rights c) National Mandates on Child Rights a. Constitution of India b. National Policy for Children (NPC), 1974 c. National Plan of Action for Children (NPAC), 2005 d. National Policy for Children (NPC), 2013 e. National Plan of Action for Children (NPAC), 2016 d) Legal Mandates for Child Rights in India e) GoMP's focus on Child Rights
Format	Presentation
Materials	Power point presentation

Session Plan

Presentation: India's Commitment to Child Rights

Step 1: Ask the participants *"Why should governments be concerned about child rights?"* Tell them that the same will be discussed in the following session.

Step 2: Make a presentation focusing on the following points:

Relevance of Child Rights

- Children and young people have the same general human rights as adults as also specific rights that recognize their special needs.
 - Children are individuals. They are neither the property of their parents nor of the state.
 - Children start life as totally dependent beings.
 - The actions, or inactions, of government impact children more strongly than any other group in society.
 - Children's views should be heard and considered in the political process.
- As tool to achieve the government's economic and development goals
 - The healthy development of children is crucial to the future well-being of any society
 - The costs to society of failing its children are huge
- Children are often differently affected by government's development decisions

- Children are more vulnerable to poor living conditions and hence the effects of disease, malnutrition and poverty threaten the future of children and therefore the future of the societies in which they live.
- Many changes in society are having a disproportionate, and often negative, impact on children.

Global Mandate for Child Rights

- The United Nations Convention on the Rights of the Child (UNCRC) is an international treaty agreed upon in 1989.
- As of October 2015, it was ratified by 196 countries. India also ratified the UNCRC in 1992.
- It recognizes the human rights of children, defined as persons up to the age of 18 years.
- The Convention establishes a universal set of standards that States Parties must ensure that all children – without discrimination in any form –
 - benefit from special protection measures and assistance;
 - have access to services such as education and health care;
 - can develop their personalities, abilities and talents to the fullest potential;
 - grow up in an environment of happiness, love and understanding; and
 - are informed about and participate in, achieving their rights in an accessible and active manner.

Sustainable Development Goals (SDGs) and Child Rights

- The adoption of SDGs in 2015 by the UN General Assembly has further strengthened the policy framework for child rights and development.
- The SDGs are inextricably linked to human rights generally, and the rights of children specifically.
- Children are affected by all of the SDGs, but especially by
 - Goal 1 related to poverty
 - Goal 2 related to hunger and malnutrition
 - Goal 3 related to health
 - Goal 4 related to education
 - Goal 5 related to gender equality
 - Goal 13 related to climate change
 - Goal 16.2 related violence against children
- The SDG monitoring framework proposes 27 targets and 34 child-specific indicators.
- India has also accepted the 2030 SDG mandate.
- The GoMP has also developed a state action plan for SDGs.

National Mandates on Child Rights

- India's commitment to children is clearly manifested in its Constitution wherein several articles are dedicated to children, viz Articles 14, 15, 21, 21 A, 23, 24, 45 and 243G read with Schedule 11.
- Article 39 (f) specifically states that
 - the state shall direct its policy towards ensuring "*that children are given opportunities and facilities to develop in a healthy manner and in conditions of freedom and dignity and that childhood and youth are protected against exploitation and against moral and material abandonment.*"
- National Policy for Children, 1974
 - the State shall provide adequate services towards children, both before and after birth and during the growing stages for their full physical, mental and social development. The measures suggested include amongst others, *a comprehensive health programme, supplementary nutrition for mothers and children, free and compulsory education for all children up to the age of 14 years, promotion of physical education and recreational activities, special consideration for children of weaker sections like SCs and STs, prevention of exploitation of children, etc.*
- National Plan of Action for Children, 2005
 - commits itself to ensure all rights to all children up to the age of 18 years. It calls for measures to create an enabling environment for survival, growth, development and protection of all children, so that each child can realize his or her inherent potential and grow up to be a healthy and productive citizen.

○ the need for collective commitment and action by all sectors and levels of governments and partnership with families, communities, voluntary sector, civil society and children themselves has also been recognized.	
National Policy for Children, 2013 ➤ The revision reflects a paradigm shift from a “needs-based” to a “rights-based” approach in the spirit of the UNCRC. ➤ Focusses on (i) survival, health and nutrition development; (ii) education and development (including Skill Development); (iii) protection; and (iv) participation as undeniable rights of every child. ➤ Mandates that each State must develop its own plan of action to address the specific needs of its children. ➤ Stresses that State Governments should conduct child-focused research and commence child budgeting exercises. ➤ Undertake capacity-building of stakeholders, especially of duty bearers. ➤ Prepare and monitor State/district plans of action for children, and document good practices.	
National Plan of Action for Children, 2016 ➤ Released on 24th January 2017 it provides a road-map that links the Policy objectives to actionable programmes and strategies and identifies indicators for monitoring the progress. ➤ Addresses four key priority areas of child rights; (i) survival, health and nutrition; (ii) education and development; (iii) protection and (iv) participation ➤ Takes a sustainable, multi-sectoral, integrated and inclusive approach. ○ attention to the inter-relatedness of deprivations and needs. ○ recognizes the importance of strengthening the ability of communities and families to support children. ➤ Putting the “Last Child First” - reach and serve vulnerable children due to gender, socio-cultural and economic or geographic exclusion, including other vulnerable children, etc. ○ special attention on tracking and identifying. ○ ensuring all services for them. ○ providing them with an overarching social protection network. ➤ Highlights new and emerging concerns for children such as online child abuse, children affected by natural and man-made disasters and climate change, etc.	
Key Legal Mandates for Child Rights in India ➤ Child Labour (Prohibition and Regulation) Act 1986 ➤ Prohibition of Child Marriage Act, 2006 ➤ Right to Education (RTE) Act, 2009 ➤ Protection of Children from Sexual Offences (POSCO) Act, 2012 ➤ Juvenile Justice (Care and Protection of Children) Act, 2015	
GoMP’s policy framework to focus on child rights. ➤ Formulation of State Plan of Juvenile Justice, 2018 ➤ Strategic Action Plan for Adolescent Empowerment with Focus on Ending Child Marriages and Violence against Children in the State of Madhya Pradesh (2020-2024) ➤ State Nutrition Policy, 2022 ➤ Adoption of Outcome Oriented Child Budgeting and publication of Child Budget Statement 2022	

Step 3: Allow a little time for questions and further discussion. End with the discussion on the focus of child rights and initiatives in Madhya Pradesh (see discussion point).

	Discussion Point	<i>In line with the mandate of child rights in India, especially the National Policy for Children 2013, what are the steps that the GoMP has already taken and what are those which need to be focused on?</i>
	Facilitator Clues	➤ Actions being undertaken: Conduct child-focused research and commence child budgeting exercises. Undertake capacity-building of stakeholders, especially of duty bearers. ➤ Actions requiring attention: Develop its own plan of action to address the specific needs of its children. Prepare and monitor State/district plans of action for children, and document good practices.

Session C: Status of Children in Madhya Pradesh



45 minutes

Overview

Objective	At the end of this session, participants should have improved knowledge of the status of children in Madhya Pradesh. The participants should also be able to comprehend the five domain areas within GoMP's child budgeting approach and the state's goals and targets for children.
Content	a) Status of children in the state of Madhya Pradesh in context of a. Child Survival and Health b. Nutrition and Child Care c. Education and Skill Development d. Child Protection and Participation b) The vision of GoMP and the targets for children set to be achieved by 2030 c) Gender and Social Dimensions of the data
Format	Quiz game
Materials	Power point presentation White board and marker pen Copy of Handouts

Session Plan

Exercise: Quiz Game

Step 1: Begin the discussion by asking the participants on what more they can add on GoMP's focus areas on Child Rights. The chances are that participants will start listing the flagship programmes and schemes. You can write them on the white board. Allow a few moments for participant reflection and then lead to the discussion point.



Discussion Point *The Government of Madhya Pradesh as part of its Outcome Oriented Child Budgeting Process identified five domain areas for focus. Which are they and what do they include?*

Facilitator Clues

- **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:** Ensure that every child is enrolled in school and has access to affordable and quality learning including access to career counselling and vocation training. Address all forms of discrimination and foster a safe and equal opportunity learning environment for all children.
- **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.
- **Child Participation:** Focus on sports and extra-curricular activities, along with platforms for children to express their views and participate in decision-making processes.

Step 2: Now ask the participants, if they know how the various programmes and schemes that they have listed contribute to these five domain areas- what is the status of the state on various indicators. Also ask them what is the state goal and target for each of the domain areas. Allow for a couple of responses and then tell them that we will now play a quiz game to track their knowledge on the same.

Step 3: Divide the participants into two groups. One group for status on various indicators and one group for goals and targets.

Step 4: Tell them that we will now play a quiz game. Each group will be asked a question and if they reply correctly then they will score 10 points each. If the question passes and is answered correctly by the opposite group that group will get 5 points.

Step 5: Clear the white board and make two columns on the same for Groups "Status" and "Target". As the quiz runs add points that each group gets under their column for totalling at the end.

Step 6: Begin the game by running each of the following questions on one slide. The correct responses are marked in bold green. You can also create a slide show to delete the incorrect options and let only the correct option remaining after the question is discussed.

QUESTIONS FOR GROUP "STATUS"	QUESTIONS FOR GROUP "TARGET"
Child Survival and Health	
As per NFHS-5, what is the Sex Ratio at birth (SRB) in last 5 years ○ 927 ○ 956 ○ 986	What is the target for Sex ratio at birth (SRB) envisaged in India ○ 950¹ ○ 975 ○ 1000
Summary comment: The situation in the state has improved from the 927 in NFHS-4 to cross the target of 950. However, disparities remain across districts and social groups in the state. The Beti Bachao Beto Padhao Scheme aims to address declining Child Sex Ratio (CSR) and related issues of empowerment of girls and women over a life cycle continuum. Sex Ratio at Birth (SRB) has been set as a monitoring parameter for the progress of the scheme.	
As per NFHS-5, what is the Neo Natal Mortality Rate ○ 45.4 ○ 36.9 ○ 29.0	As per the State Nutrition Policy, what is the target for Neo Natal Mortality Rate by 2030 ○ 30 ○ 20 ○ 12
As per NFHS-5, what is the Infant Mortality Rate (IMR) ○ 41.3 ○ 51.2 ○ 60.4	As per the National Health Policy, what was the target for Infant Mortality Rate (IMR) by 2019 ○ 40 ○ 35 ○ 28
As per NFHS-5, what is the Under-5 Mortality Rate ○ 53.2 ○ 51.2 ○ 49.2	As per the State Nutrition Policy, what is the target for Under-5 Mortality Rate by 2030 ○ 30 ○ 35 ○ 25
Summary comment: The situation in the state has improved over the years. However, a lot still needs to be done to achieve the desired targets. As of now the state is already behind on the national target for IMR. MP has the highest IMR among the bigger states. The National Health Mission (NHM) has a high focus on reproductive, maternal, child and adolescent health plus nutrition (RMNCAH+N). A review of the Framework of Implementation of Record of Proceedings,	

¹ The 2019 UNFPA report on "[Sex Ratio at Birth in India: Recent trends and patterns](#)" observes that in the absence of sex selection the Sex Ratio at Birth (SRB) is around 105 male births per 100 female births or around 950 female births per 1,000 male births.

NHM (2021-22) shows that around 30.57% of the total NHM budget was allocated to RMNCAH+N interventions.

Nutrition and Child Care

As per NFHS-5, what is the proportion of children under 5 years who are stunted

- 42.0
- **35.7**
- 28.5

As per the State Nutrition Policy, what is the target for stunting by 2025

- 35.0
- 30.2
- **25.2**

As per NFHS-5, what is the proportion of children under 5 years who are wasted

- **19.0**
- 28.5
- 42.8

As per the State Nutrition Policy, what is the target for wasting by 2025

- 12
- 15
- **5**

As per NFHS-5, what is the proportion of underweight children under-5

- 42.8
- **33.0**
- 28.5

As per the State Nutrition Policy, what is the target for underweight children by 2025

- **25.7**
- 30.5
- 15.7

As per NFHS-5, what is the proportion of children aged 6 -59 months who are anemic

- **72.7**
- 68.9
- 54.6

As per the State Nutrition Policy, what is the target for reducing anemia among children by 2025

- 25.7
- **34.5**
- 15.7

Summary comment: The nutrition situation in Madhya Pradesh has improved with the proportion of underweight children halved since NFHS-3. Gender inequality in malnutrition also shows a decline on most indicators except anemia. However, children from Scheduled Castes (SC) with, for example, 40.5% stunting and Scheduled Tribe (ST) with, for example, 21.4% wasting, lag most behind on all nutritional parameters than their counterparts. There is the need to accelerate the pace and focus on these groups for realizing the vision of State Nutrition Policy.

Education and Skill Development

As per NFHS-5, what is the proportion of children under-5 who attended pre-primary school during 2019-20

- 60.5%
- **10.5%**
- 25.5%

As per the National Education Policy (NEP), what is the target Gross Enrollment Rate in Early Childhood Care and Education (ECCE)

- 90%
- 80%
- **100%**

As per State SDG Action plan what was the Net Adjusted Enrolment Rate (Elementary) in 2020

- **92.3**
- 86.5
- 98.9

As per State SDG Action plan what is the target for Net Adjusted Enrolment Rate (Elementary) in 2030

- 98
- 95
- **100**

As per State SDG Action plan what was the Net Adjusted Enrolment Rate (Elementary) in 2020

- **63**
- 75
- 83

As per State SDG Action plan what is the target for Net Adjusted Enrolment Rate (Elementary) in 2030

- 70
- 80
- **90**

Summary comment: As enrollment rates improve, the state needs to increase focus on attendance quality of education. The [2022 ASER report](#) says that only 56.8% of the children enrolled in primary and upper-primary schools in the rural areas of Madhya Pradesh attend their schools regularly. Also, only 7.9% children of Standard III could read Standard II-level text whereas 29.2% children studying in Standard V could read Standard II-level text. The percentage of students of Standard V who divide two numbers was only 15.7%. The report also shows that

girls are still discriminated against with 17% girls in the age group 15 to 16 years not attending schools as against 12.6% boys.

Child Protection and Participation

As per NCRB 2020, what is the Incidence of Crime Against Children (Rate)

- 59.1%
- 63.3 %
- 40.5 %

The State SDG Action plan, has a target for reducing crime against children by 2024 to

- 30%
- 22%
- 10%

As per NFHS-5, what is the proportion of women aged 20-24 years married before age 18 years

- 44.4
- 32.4
- 23.1

As per the State SDG Action plan, what is the target for reducing child marriage by 2024

- Not Applicable
- 10%
- 5%

Summary comment: Crimes Against Minors has spiked 337% in Madhya Pradesh in last decade rising from 4,383 in 2011 to 19,173 in 2021. The state also reported the third-highest number of cases under POSCO with 31.7% of the total number of crimes against children in the state in 2021 being registered under the Act. Prevalence of Child Marriage and child labour continue to be an issue.

Step 7: Remember to assign marks to each group on the white board as the game progresses.

Step 8: Once all questions have been covered, calculate the total and ask for a round of applause for the winning team.

Step 9: Provide a copy of Handout 1 on Child Deprivation Index in the state of Madhya Pradesh. Give them 5 minutes to read the document and to reflect on the status of child deprivation in the state.

Learning Output: Conclude the session by ***"There are many programmes and schemes which focus on children, which has led to the state of Madhya Pradesh has come a long way in terms of improving the status of children. However, much still needs to be done if the state has to achieve its desired goals and targets on child development. More importantly, what is required is an evidence-based approach. Identify child population groups- based on gender, social status or residence, which are more deprived and target actions towards these to enable the vision of 'Last Child First'."***



TRAINER'S TIP

If feasible, allot an additional 30 minutes for the groups to review the situation of various social groups among children in the state and the list various groups in order of being most deprived to least deprived. Have an open brainstorming on why these children are most deprived and what can be done to improve their status.

Suggested Reading

- a. The National Policy for Children, 2013, Ministry of Women and Child Development, Government of India. (https://wcd.nic.in/sites/default/files/npcenglish08072013_0.pdf)
- b. The National Plan of Action for Children, 2016, Ministry of Women and Child Development, Government of India. (<https://wcd.nic.in/sites/default/files/National%20Plan%20of%20Action%202016.pdf>)
- c. Child Well-being in Madhya Pradesh, UNICEF, 2019-2021. Bhopal.

Handout 1: Child Deprivation Index in the state of Madhya Pradesh

The composite child deprivation index for the children of the state is estimated to be 0.360 which reflects that a substantial proportion of children of the state are devoid of services that are critical to their well-being in the context of their survival, physical growth, cognitive development, protection from social, cultural, and economic hazards, and standard of living.

It also appears from the analysis that the challenge of meeting the well-being needs is the most dominating in children below one year of age and in children aged 3-5 years. The challenge of meeting the well-being needs of children aged 6-14 years is comparatively the lowest among the six age-categories of children but still quite substantial. Data also indicates that the deprivation faced by children aged 15-19 years is comparatively higher than the deprivation faced by children aged 6-14 years.

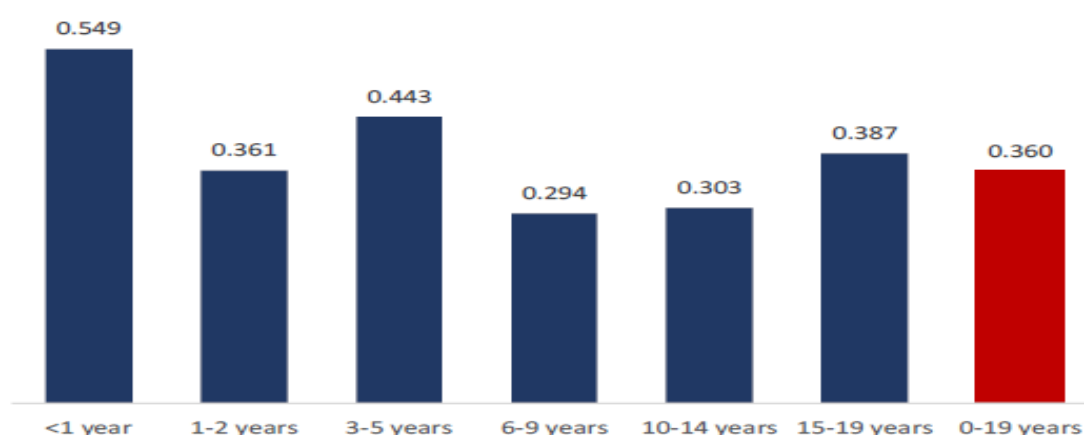


Figure 1: Composite child deprivation index in Madhya Pradesh, 2019-2020
Evidence from the National Family Health Survey

The deprivation faced by children of different population groups in the context of meeting their well-being needs also varies. The well-being needs of Scheduled Tribes children appears to be the most daunting with the odds that a Scheduled Tribes child in the state is deprived in terms of the well-being needs is more than four times the odds of a child from Other Caste.

Access to services that are critical to child well-being is substantially poor in the rural population of the state as compared to access to these services in the urban areas. Data also suggests that the deprivation faced by Hindu children is relatively higher than the deprivation faced by Muslim children.

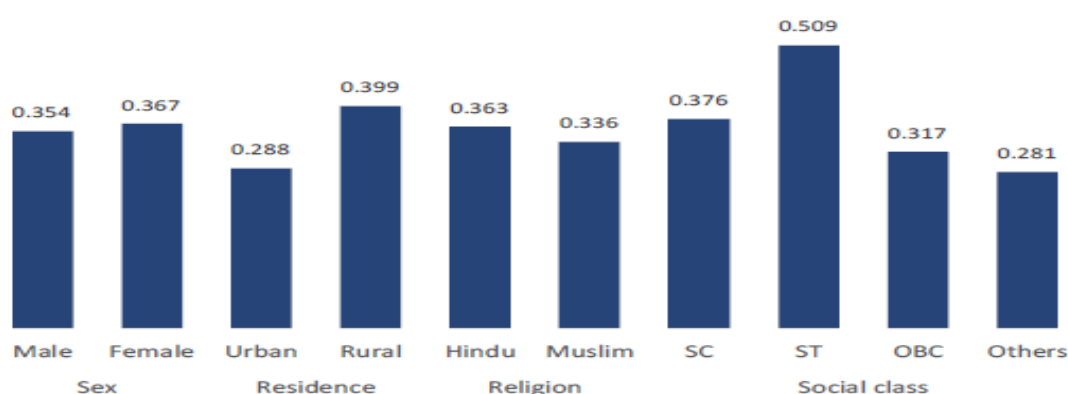


Figure 2: Composite child deprivation index in different population groups in Madhya Pradesh. Evidence from National Family Health Survey

Within the state, there is very marked variation in the composite child deprivation index across the districts. The 10 districts where the deprivation faced by children is relatively very high are Panna, Rewa, Sidhi, Singrauli, Shahdol, Dindori, Jhabua, Alirajpur, and Barwani. A district-based approach to improving the access to services that are critical to well-being would lead to reducing the disparity in the deprivation faced by children.

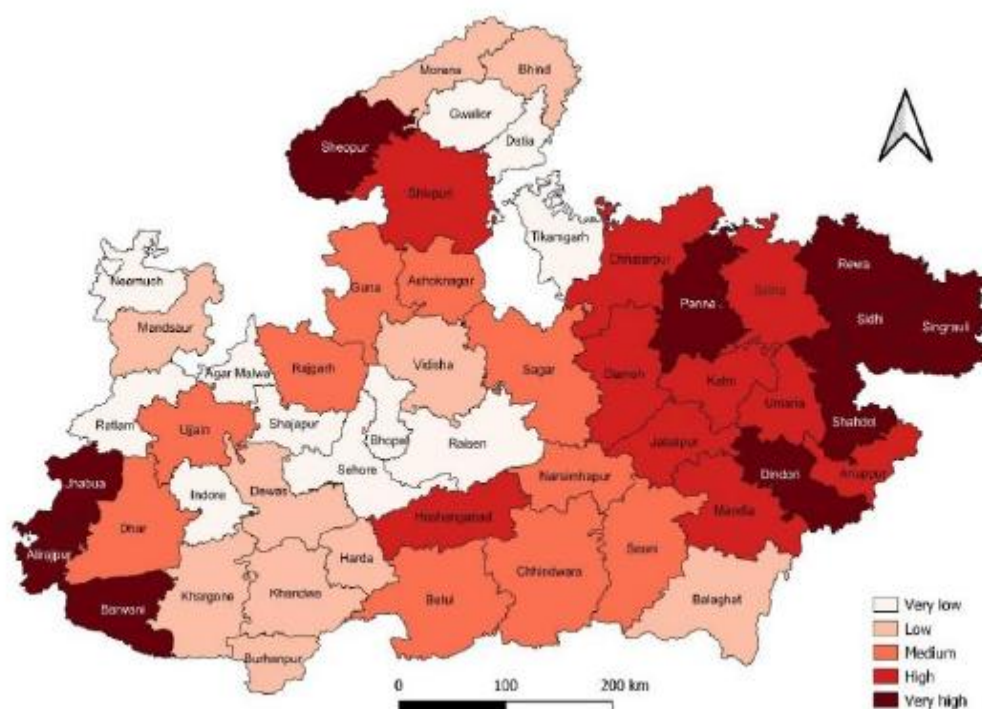


Figure 3: Composite Child Deprivation Index in districts of Madhya Pradesh, 2019-2021. Evidence from National Family Health Survey

Source: Child Well-being in Madhya Pradesh, UNICEF, 2019-2021

MODULE 2: OVERVIEW OF OUTCOME ORIENTED CHILD BUDGETING



Module 2: Overview of Outcome Oriented Child Budgeting

Public finance for child-related policy commitments is critical for achievement of child development outcomes. Both national and state governments need to focus on improved flow and utilization of budgetary resources for children. However, the importance of budgeting for children (BfC) at the state level has increased manifold in recent years by the changes in fiscal transfers brought out by the 14th Finance Commission, which has resulted in the lowering of the central share for child-related programmes and schemes since 2015-16. BfC is a strategy that would enable the state government to focus and monitor the budgetary allocations for children. This has also been emphasised by the General Comment 19 adopted by United Nations Committee on the Rights of Child in 2016. UNICEF (2017 and 2019) has also recognised that child budgeting can be a significant public finance management tool for the realisation of children's rights and improving child outcomes. This module begins with the importance of BfC, the timeline and various initiatives in India since 2005. The focus then moves to outlining the definition and relevance of the Outcome Oriented Child Budgeting (O2CB) approach adopted by GoMP. The session also brings together the modalities and actions undertaken since the adoption of O2CB in 2022 and the role of various agencies in promoting the same.

Objectives of the Module

- Recognise the importance of budgeting for children (BfC) especially in the context of state governments;
- Understand the definition and concept of outcome-oriented child budgeting (O2CB);
- Be aware of the modalities and recommended action in the state of Madhya Pradesh for O2CB; and
- Delineate the role of various agencies towards O2CB.

Session Plan

This module is divided into two sessions.

Session A : Outcome-Oriented Child Budgeting-Definition, Relevance, Modalities and Role of stakeholders

Session B : Experiences of Child and Outcome Budgeting in India

Key Messages

- BfC entails prioritization of children and other socially vulnerable groups in the public finance system.
- There is an urgent need for state governments to adopt BfC to fill in the resource gap if the child-related development goals and outcomes in the state are to be achieved.
- A leading rationale for public expenditures on children is that today's investments will yield future returns by producing a healthy and productive workforce.
- O2CB refers to prioritization of budgetary allocations for achieving child development outcomes and monitoring the resource envelope for implementation of child development policies and programmes.
- A critical aspect of O2CB is the need for reverse engineering the budgeting process.
- The GoMP has adopted the O2CB approach since 2022 in twenty (20) line departments with WCD, finance and Planning as the nodal departments.
- All departments need to appoint/nominate a nodal officer for child budgeting, submit a complete Child Budget Statement to Finance and ensure reporting on the same in the Annual Administrative Report of the department.

Session A: Outcome-Oriented Child Budgeting- Definition, Relevance, Modalities and Role of stakeholders



60 minutes

Overview

Objective	At the end of this session, participants should be able to understand the concept and need for outcome-oriented child budgeting (O2CB). The participants should also be able to explain the modalities outlined towards adoption of O2CB in the state of Madhya Pradesh.
Content	a) Key Definitions a. Outcome Budgeting b. Child Budgeting c. Outcome Oriented Child Budgeting b) Child Budgeting in India c) Benefits of O2CB d) Modalities for O2CB e) Roles and responsibilities of all stakeholders
Format	Presentation
Materials	Power point presentation

Session Plan

Presentation: Outcome Oriented Child Budgeting in Madhya Pradesh

Step 1: Ask the participants “Why is it important to introduce another lens for children in the budgetary process?” It is because:

- We are always in a situation of scarcity. Therefore, it all boils down to priorities.
- Government budgets are a political statement- a tool to achieve the government’s economic and development goals. They are also a reflection of “Who matters” to the state and “How much”. It is thus important that children are recognized as a high priority within the government budget.
- Budgets themselves are a means to achieve objectives. Therefore, the first task in drawing up budgets is to determine objectives and the policies that are likely to achieve these objectives. Having budgets oriented towards Child Development Objectives is thus critical.
- A study by CBPS and UNICEF in 2019 also establishes that that the public spending on children by state governments, is closely linked with its Child Development Index (CDI).

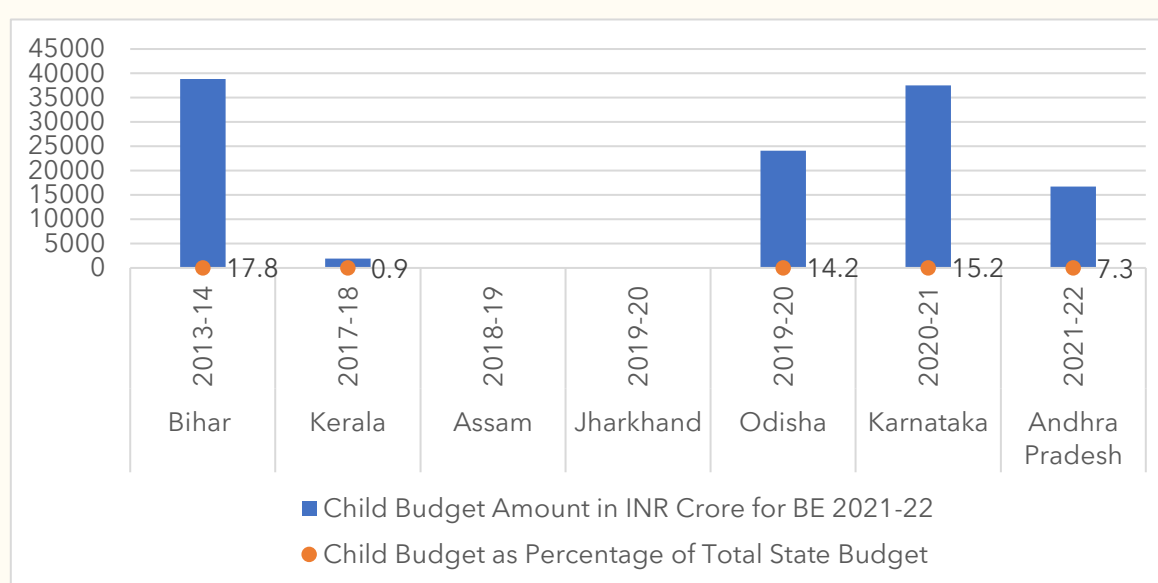
Step 2: Tell them that we will understand the concept in more detail in the presentation that follows.

Understanding Outcome Oriented Child Budgeting

- Outcome budgeting
 - is a system of budget setting that specifically allocates scarce financial resources to achieve priority outcomes
 - Gol adopted outcome budgeting in 2005-06.
 - Many states have also adopted outcome budgeting.
- Child budgeting
 - Is a process that aims to inform all government departments on children's concerns, calling upon them to incorporate these concerns within their development programmes and budgetary allocations.
 - This does not mean separate budget for children.
 - Gol adopted child budgeting in 2005-06.
 - Seven states have also adopted child budgeting
- Outcome-based child budgeting (O2CB)
 - 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.
 - MP is the first state to adopt O2CB.

Child Budgeting in India

- Began in 2000, with Centre for Child Rights and Gol undertaking a decadal analysis
- In 2005, Gol formally adopted Child Budgeting
- In 2008-09, the Child Budget Statement (CBS) was published
- By 2023-24, it had reached more than one lakh crore through 15 Ministries/Departments
- However, at 2.3% of union budget it still falls short of the 5% target of the National Plan of Action for Children, 2016
- As of 2023, eleven states have come up with the CBS



Child Budgeting Approaches in India

Tracking Tool

- Capture BE, RE and AE of all those programmes and schemes that are meant substantially or largely for the welfare of children.
- May include (eg. Union level, Assam) or exclude (eg. Bihar, Kerala) Non-plan / Establishment and Committed expenditure
- Divide in two parts (eg. Assam, Karnataka)

Planning Tool

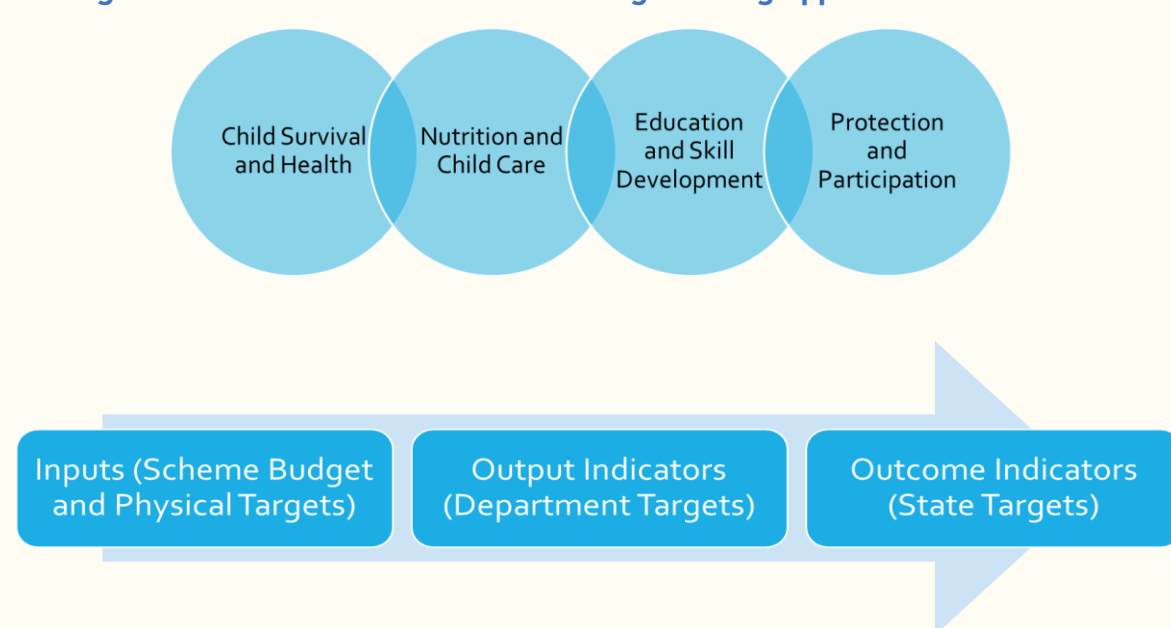
- Classify on basis on Child Rights- Health, Development, Education and Protection (eg. HAQ)
- Report only programmes and schemes which are 'direct' policy driven and not incidental (eg. Assam)
- Include explanatory notes and a brief discussion on the underlying analytical framework, which underscores children's

➤ Part A: Those which are exclusive for children (eg. ICDS) ➤ Part B: Those which have children as one of their main beneficiaries (eg Ayushman Bharat) ➤ Includes budget codes (eg. Bihar, Assam, Karnataka) ➤ No qualitative information. ➤ No change observed year to year in allocated budget or programmes covered. ➤ Limited to a number crunching game	Rights to Survival, Protection, Participation, and Development (eg. Kerala) ➤ Include scheme objective (eg. Assam) ➤ Facilitate the process with several rounds of discussion with line departments to discuss logic of reporting and non-reporting of schemes (eg. Assam)
Outcome Oriented Child Budgeting in Madhya Pradesh 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.”	
Benefits of Outcome Oriented Child Budgeting ➤ Shift from a numeric approach to meaningful results ➤ Clear links established between department programmes and schemes and medium-term outcomes ➤ Cost-effective -helps allocations of adequate funds to key priorities rather than spreading limited resources across the board ➤ Focus on policy-driven programmes and schemes enables limiting the scope to fewer but important departments ➤ Better decision making and often better last-mile service delivery ➤ Enables targeted budgeting with focus on vulnerable groups	
Difference from Line-Item based budgeting	
Line-Item Based Budgeting ➤ 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 requirement. ➤ In very few cases the budget estimates are actually prepared in correlation to the physical targets planned to be achieved in that year.	Outcome Oriented Budgeting ➤ Finalizing 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
So how does outcome-oriented child budgeting work? Inputs (Scheme Budget and Physical Targets) ⇒ NHM (RCH) ⇒ NHM (MCH/JSY) ⇒ Maternity and Paediatric wards ⇒ SC/PHC/CHC ⇒ Human Resources ⇒ MCH and CH trainings ⇒ Swachh Bharat Mission ⇒ Jal Jeevan Mission Outputs (Deliverables) ⇒ No. of SNCU/NBCU/NBCC Units ⇒ No. of JSY beneficiaries ⇒ No. or %age of children immunized ⇒ %age of staff positions filled ⇒ No. of people trained ⇒ No. of Toilets Intermediate Outcome (Short term results) ⇒ Improve ANC and PNC coverage ⇒ Institutional Deliveries ⇒ Immunization ⇒ Increased access to health and medical facilities ⇒ Quality of child care professionals ⇒ WASH services Outcomes (Long term results) Reduce Child Mortality ⇒ Reduce Under-5 Mortality Rate ⇒ Less than 25%	

Modalities for O2CB in Madhya Pradesh

- Child Defined as per UNCRC- Less than 18 years
- Linked to SDGs and policy goals and not incidental results
- Scheme, Sub Scheme and Component-wise Information
- Budget code or head of accounts for line-item mapping
- Includes all the schemes segregated into
 - State Schemes
 - Centrally-Sponsored Schemes and
 - Central Sector Schemes
- Includes Established and Committed Expenditure
- Actual expenditure of the last year, budget estimate and revised estimate of the current year and budget estimate for the ensuing year

Guiding Framework- Five Domain Areas and Target Setting Approach



Types of Child Budget Allocations

Shreni I: Child Focused Allocations (100% child beneficiaries)

- 100% for child development activities but not limited to direct transfers to children (Eg ICDS, MDM, ICPS, All School Education Programmes, POSCO Courts, Bal Shahitya Shod Kendra, Library, Drinking water facilities at ANW centres, etc)
- Includes allocations for pregnant and lactating mothers
- Includes capital costs (eg construction of school building, hostels, etc) and allocations for wages and salaries to staff involved in direct service provision (eg teachers, ASHA workers, AWWs, etc)
- Can also include administrative allocations directly and 100% dedicated to children (eg establishment of Bal Bhavan, Adolescent Welfare Fund, District Education Office, Reimbursement of fees to Professional Boards, etc)

Shreni II: Child Responsive Allocations (30% or more child beneficiaries)

- Beneficiary oriented allocations which have children as key beneficiary group but are not completely child focused (eg Sports Academy, Industrial Training Institutes, Polytechnic Colleges, Skill Training Centres, Pensions for Disabled Persons, etc).
- Indivisible allocations which have a huge implication for child development outcomes and reach out to children in a major way (eg. Women's Help Desk, Anti Human Trafficking Units, National Health Mission, Ayushman Bharat, Swachh Bharat Mission, Public Distribution System, etc.)

Child Relevant Allocations- Include only components which are clearly demarcated for children

- Other allocations which also cover children but the outreach is less than the 30% mandate (eg. Modernization of Police Forces- Child Friendly Police Stations, Student

Police Cadet Programmes; Urban Development- Development of parks and playgrounds) ○ These are not directly included in the child budget statement but need to be clearly demarcated and included as child focused allocations in Shreni I.	
Departments Included in Child Budgeting	
➤ Women and Child Development ➤ Public Health and Family Welfare ➤ School Education ➤ De-notified, Nomadic and Semi-Nomadic Tribe Welfare ➤ Backward Classes and Minority Welfare ➤ Scheduled Caste Welfare ➤ Social Justice and Disabled Welfare ➤ Tribal Welfare ➤ Transport ➤ Culture	➤ Food, Civil Supplies and Consumer Protection ➤ Labour ➤ Law and legislative affairs ➤ Panchayati Raj and Rural Development ➤ Home ➤ Public Health Engineering ➤ Sports and Youth Affairs ➤ Technical, Employment and Skill Development ➤ Urban Administration and Housing ➤ Medical Education
Roles and Responsibilities of Stakeholders	
➤ 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, WCD 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.	

Step 3: Allow a little time for questions and further discussion. End the discussion with asking them who is the child budget nodal officer for their department (see discussion point)

	Discussion Point	Who is the nodal officer for child budgeting in your department? Has there been an office order issued for the same and shared with WCD? What do you see as the role of the nodal officer?
	Facilitator Clues	➤ Make a list of departments which have nodal officers, have issued office orders. ➤ Ask the other present department officers to pursue the same in their departments. ➤ Role of nodal officer includes: ○ Being a focal point for communication on Child Budgeting; ○ Organize periodic meetings/discussions/consultations within the department for exchanging ideas and getting feedback on the efficacy of child budgeting; ○ Facilitate and organize training/sensitization/capacity building workshops for department officials; ○ Ensure notification of a nodal training institute/ resource persons for Child Budgeting in the department; ○ Coordinate with all officers to ensure authenticity and completeness of Child Budget Statement; and ○ Facilitate reporting on Child Budgeting in the annual report and share information with WCD.

Session B: Experiences of Child and Outcome Budgeting in India



60 minutes

Overview

Objective	At the end of this session, participants should be able to understand the different models of child and outcome budgeting that have been applied in various states. The aim is to learn from the experiences of different states.
Content	a) Child Budgeting in Karnataka- Importance of Data and Descriptions b) Child Budgeting in Odisha- Institutionalization within Public Finance Management System (PFMS) c) Child Budgeting in Assam- Bringing a cross sectoral approach
Format	Group Discussion
Materials	Chart papers and pens Copy of Handouts

Session Plan

Exercise: Group Discussion

Step 1: Divide the participants in three different groups randomly. Give them copies of the handout 2 (only one case study per group).

Step 2: Each group needs to discuss the case study allotted to them and answer the following questions:

- What are the key features of the budgeting model
- Who are the various stakeholders involved and what is their role
- What aspects do you think can be applied directly within the state of Madhya Pradesh

Step 3: Tell them that they have 30 minutes for the discussion and that they are free to do additionally research online. Each group needs to make a presentation post the discussion.

Step 4: After all groups have finished the discussion, invite them to share their case studies.

Learning Output: Conclude the discussion by highlighting that while Madhya Pradesh has set on an ambitious model for O2CB, the framework and steps being proposed are already tried and tested across different budget models. Application of the same at the state level is thus possible. What is necessary is intent.



TRAINER'S TIP

Save paper. Provide Chart paper and pens only on demand. Encourage them to make oral or power point presentations. To make the presentation livelier, create a panel discussion set up. Invite all presenters on the dais in the beginning and introduce them as representing the Finance/WCD department of the respective state. You can also create fake name plates with state names to place on the table. But remember to reuse the same and not discard them post the session.

Suggested Reading

- Standard Operating procedures for Outcome Oriented Child Budgeting, Women and Child Development Department, Government of Madhya Pradesh and UNICEF, 2022. Bhopal.
- Status of Child Budgeting in India and Way Forward for Rajasthan, BRAC and UNICEF, 2019, Jaipur.

Handout 2A: Child Budget Statement in Karnataka- Importance of Data and Descriptions

The Government of Karnataka (GoK) recognises that while major allocations and expenditures on children are in the departments of Health & Family Welfare, Education, Social Welfare, and Women & Child Development. In addition, children benefit directly or indirectly from the budgetary allocations and expenditures in other departments under social and economic sectors, such as, Home and Transport, Co-operation, Labour and Skill Development, Information, Tourism and Youth Services, Information Technology, Food and Civil Supplies, Kannada and Culture, Agriculture and Horticulture, Animal Husbandry and Fisheries, Revenue, Public Works, Rural Development and Panchayat Raj, Forest, Ecology and Environment, and Law.

The Child Budget Statement (CBS) has thus been adopted as a policy tool to identify and classify the allocations and expenditures on children (0-18 years) within the annual budget of GoK. It aims at consolidation and analysis of overall budgetary resources that the GoK allocates and spends on programmes and schemes that benefit the children. The CBS gives information on how many budgetary resources are allocated and spent on the child development programmes under different Heads of Accounts (HOA) in various departments of GoK.

GoK had decided to prepare the CBS from FY 2020-21 onwards vide G. O. No. 434 Exp-10/2019 Dtd. 27.08.2019. Subsequently, the **Child Budget Circular** was issued by Finance Department of GoK (Circular No. FD 05 BPE 2019 Dtd. 16.11.2019). As per that Circular, all the Administrative Departments of GoK were to furnish

(a) details on Child Centric Programmes under their departments including total allocation and expenditure under each programme, any specified programme to be implemented and any other related matters; and

(b) information on all the Child Centric Programmes and Schemes and Non-Programmes/Non-Schemes in the prescribed formats.

Methodology for preparation of CBS includes (a) identification and budgetary allocations and expenditures for Child Centric Programmes and Non-Programmes, and (b) validation of identification and classification of budgetary allocation and expenditure for Child Centric Programmes and Non-Programmes under the specified HoAs. These methodological processes have been strengthened by the capacity-building workshops and orientation programme for officers of child centric departments for preparation of CBS. The criteria for classification of schemes as shown in table 1.

Table 1: Criteria for identification and classification of Schemes

Identification	Classification	Criteria
Child Centric Programmes and Schemes	100% Child Centric Programmes and Schemes	Programmes and schemes that are exclusively designed targeted or intended for benefiting children.
	Less than 100% Child Centric Programmes and Schemes	Programmes and schemes that include children and other beneficiaries by design, targeting or intention.
Child Centric Non-Programmes and Schemes	100% Child Centric Non-Programmes and Non-Schemes	Non-programmes and schemes that are exclusively designed, targeted or intended for child beneficiaries.
	Less than 100% Child Centric Non-Programmes and Non-Schemes	Non-programmes and schemes that include children and other beneficiaries by design, targeting or intention

Notes: (1) In general, budgetary allocations and expenditures for Child Centric Non-Programmes and Non-Schemes comprise institutional set ups, establishments, infrastructure facilities and administrative supports that directly or indirectly benefit children. (2) Beneficiaries of 100% Child Centric Programmes and Schemes include the pregnant women or expectant mothers and lactating mothers.

The CBS includes the entire budgetary allocation or expenditure for 100% Child Centric Programmes and Schemes and Non-Programmes and Non-schemes. Further, as per the Common Framework for Child Budget Analysis for the states in India issued by National Gender Centre, in case of programmes that include children and others (such as, reproductive and child health programmes and schemes that include children beyond the age of 18 years), the entire allocation is included in the CBS.

Proportion of budgetary allocation for children in less than 100% child centric programmes and non-programmes depends on the availability of official data on allocation for child beneficiaries in each of these programmes and non-programmes. In the absence of this data, however, the allocations to all less than 100% Child Centric Programmes and Non-Programmes are approximated by share of child population in Karnataka State (33.93%) as per the Census of India 2011. This means that 33.93% of the budgetary allocations and expenditures of the less than 100% Child Centric Programmes and Non-Programmes are apportioned for children.

As per the Child Budget Circular, all the Administrative Departments of GoK should officially furnish the details on Child Centric Programmes and Schemes under their departments' budget including total allocation and expenditure under each child centric programme/scheme and any other related matters to Fiscal Policy Institute (FPI), Finance Department, GoK.

Upon receiving the completed formats from the Administrative Departments, FPI compiles the furnished information on the identification and classification of the Child Centric Programmes and Non-Programmes. Subsequently, all the Administrative Departments are contacted and interacted by FPI to obtain their validation of the identified and classified Child Centric Programmes and Non-Programmes by HoAs. The validations are conducted through direct interactions, telephonic discussions and email correspondences with the concerned officers in the Administrative Departments. The list of identified and classified Child Centric Programmes and Non-Programmes by HoAs, as validated by the Administrative Departments, is approved/concurred by the DWCD, GoK.

Explanatory notes on the HoAs in the Child Budget Statement and descriptions of the child centric programmes (comprising 100% and less than 100% child centric programmes) are prepared for the purposes of quick reference and for highlighting the child centricity in those programmes. Programmes' descriptions include the objectives and performance details in terms of financial allocations and achievements and physical targets and achievements. In addition, the programmes' descriptions include age and gender compositions of children in each programme. This preparation of explanatory notes and programmes' and schemes' descriptions are based on the following sources of official information, data and statistics. These include (a) Detailed Budget Estimates of Expenditure; (b) data provided by the Administrative Departments in the prescribed formats for the physical targets, achievements, and expenditure; (c) supplementary information collected from the Avalokana (New Decision Support System) software in the Planning, Programme Monitoring and Statistics Department of GoK; (d) Schemes of Financial Year (Volume I and II) published by the Planning, Programme Monitoring and Statistics Department of GoK; and (e) supplementary information collected from the Government Orders/Circulars/Notifications, Annual Report and official Websites of Administrative Departments for description of programmes and schemes by objectives, coverage for children.

Handout 2B: Budgeting for Children in Odisha Institutionalized within Public Finance Management System (PFMS)

The mandate for child budgeting in Odisha has been espoused at the highest levels- starting right from the hon'ble Chief minister of the state. The process started in 2017-18 (figure 2).

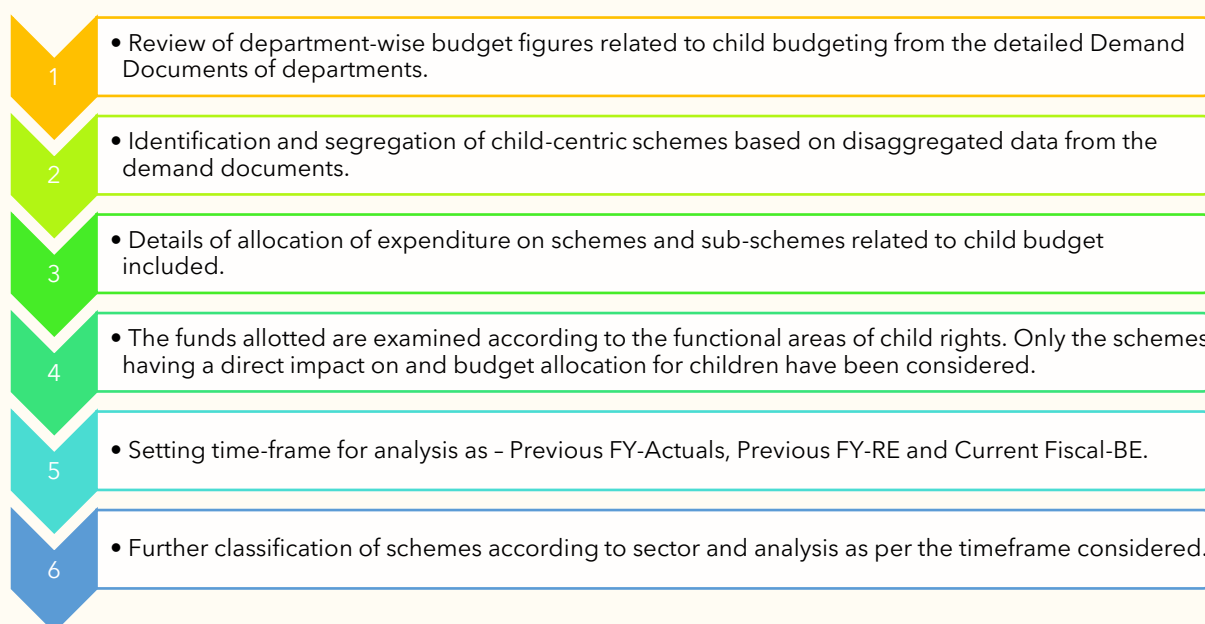


Figure 2: Process of Child Budgeting in Odisha (FY 2017-18 to FY 2023-24)

The Child Budget document was first prepared during 2019-20, with technical assistance from UNICEF. Since 2020-21, Child Budget is being presented every year as a separate document. Currently, the CBS only records schemes having direct impact on the lives of children. The proposals for 44 Demands for Grants from all Departments constitute the basis of preparation of Child Budget. Overall, the CBS includes 137 schemes, sub-schemes and programmes, which are divided into four broad sectors: development, education, health and protection.

Other key features of child budgeting process in Odisha include:

- (1) The integration of child budgeting across the budget cycle (figure 3) with its basis in the State Child Policy - "Prarambha".

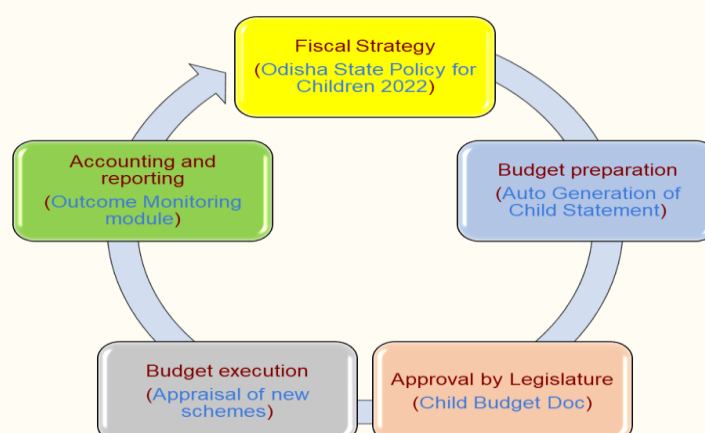


Figure 3: Integration of Child Budgeting within the Budget Cycle in Odisha

- (2) The state has also developed the **BETA Application** - moving towards digitization, helping to auto generate the Child Budget Statement from the proposal received from the administrative depts. This online Outcome Budget Monitoring Module, requires input by the Administrative Departments, Chart of Account wise Quarterly, physical and financial achievements. It also requires mapping of each sectoral objectives with the relevant Chart of Accounts in the Online Budget Application for auto generation of the Child Budget Statement
- (3) At the Finance Department level, the proposals are reviewed by the Child Budget Cell, in a participatory manner with representatives of the key departments
- (4) The DHEP classification has also been used in the analysis to understand the budgetary allocation of child-specific schemes under each of these heads more granularly.
- (5) Special mention (separate section) of social protection and child budgeting to support children and vulnerable communities and tackle pandemics such as Covid-19.
- (6) The process of appraisal of new schemes has also been digitized and while proposing of new schemes in the Memorandum the Departments are required to specify the percentage of its child centric element and its contribution towards the nutritional aspect.

Handout 2C: Bringing a Cross Sectoral Approach to Child Budgeting in Assam

The Child Budget Statement (CBS) was introduced by the Government of Assam in FY 2018-19 as a result of series of discussions with UNICEF, Assam advocating for Child responsive budgeting. The CBS has successfully led to an increase in budgetary provisions for Child-centric schemes and a higher share in the state budget. The share stood at 11.77% in FY 2024-25, a 6% hike from FY 2019-20. It has conceptualization of new schemes such as Lijut Maina, the flagship scheme of 2024-25 by the department of secondary education. The CBS has seen manifold changes since its inception, making the budgeting process more transparent and enhancing accountability as delineated in table 1 below:

Table 2: Child Budgeting in Assam

2018-19	- Assam started reporting allocations under the Child Budget Statement (CBS) for the first time in 2018-19 10 departments reported allocations under the CBS in FY 2018-19
2019-20	9 departments reported allocations under the CBS - The Objective of reported schemes were introduced as part of the CBS - The Schemes/Programmes/Initiatives were divided into Part A (institutions/ schemes/ programmes that are meant exclusively for children i.e., 100 % allocation for children) and Part B (budget outlays meant for child-specific components (if any) within other institutions/ schemes/ programmes i.e., less than 100% allocation for children)
2020-21	12 departments reported allocations under the CBS - Background and Assam's journey with Child Responsive Budgeting reporting was added to the CBS
2021-22	13 departments reported allocations under the CBS - Targeted age group of all the schemes/programmes/initiatives were reported for the first time - The "Actual" expenditure was reported for the first time
2022-23	12 departments reported allocations under the CBS - The CBS was made available in two languages- English and Assamese
2023-24	13 departments and 16 directorates reported for the year 2023-24 5 introductory and contextual sections were included in the GBS including: 1) An introduction to Child Responsive Budgeting 2) Overview 3) Government of Assam's approach towards Child Responsive Budgeting 4) Methodology and Trends in Allocation 5) Priorities of Child Budget Statement
2024-25	13 departments and 17 directorates have reported for the year 2024-25 - Sectoral segregation of the Child-centric schemes was included on the basis of Child Health, Child Development, Child Education and Child Protection

UNICEF and Centre for Budget Governance and Accountability (CBGA) have extensively contributed in compilation and design of the statements, and has been an important tool of Public Finance Management for the state. The state has taken a number of proactive steps for deeper engagement in the process.

- Overtime, the process of reporting the CBS has become more participatory and collaborative, involving several rounds of discussions with other departments.

- To orient the different departments with child related issues and child responsive budgeting, a series of capacity building workshops have been organised in association.
- A comprehensive set of guidelines for the preparation of the CBS has been prepared.
- The division of the CBS into Part A and Part B enables introspection on whether expenditure is taking place in accordance with the intended focus or not.

Assam has also operationalised the Inclusive Budget Cell (IBC) and linked the CBS to its Outcome Budget Document.

Inclusive Budget Cell (IBC)

To strengthen the responsiveness of the State Budget for vulnerable sections of the population, viz. children, women, elderly and persons with disabilities, Government of Assam set up the Inclusive Budget Cell (IBC) within the Finance Department. This cell has been instituted to ensure faster, more inclusive, and sustained progress towards achievement of Sustainable Development Goals (SDGs) in Assam by addressing development deficits pertaining to these groups. Government intervention for the betterment of specific groups of people is done through targeted schemes.

The IBC must formulate its actions around these schemes and foster inter-departmental coordination. IBC must ensure that all four parts of the budget cycle – planning, budgeting, implementation/utilisation and monitoring – of the targeted schemes are responsive to the development needs and specific challenges faced by these groups.

Working in an inter-departmental framework, the IBC encounters various challenges like time constraints, resource constraints, lack of availability of established / proven strategies and methods, and the dependence on strong engagement by a large number of spending / line departments. Above all, the difficulty in reforming PFM processes in any State in the country needs to be factored in while envisaging IBC's interventions. Therefore, the strategy of the IBC is to plan and pursue interventions along two dimensions:

(1) Horizontal Expansion

With respect to children, some of the ways in which various departments can be ferried along key intervention areas are:

- Planning and organising capacity building workshops for designated officials from various Departments, e.g. capacity building workshops on child budgeting,
- Developing toolkits and templates for child budgeting, and outcome budgeting,
- Coordinating with various Departments for the preparation and publication of special budget statements (on inclusive budgeting in Assam) like the child budget statement,
- Organise review and refresher training workshops for designated officials from various Departments on child budgeting,
- Perform desk-research based analysis of the State Budget of Assam from the lens of child budgeting, and
- Developing an online repository / portal dedicated to Inclusive Budgeting in Assam.

(2) Vertical Deepening

The IBC needs to carry out some initiatives that require deeper processes and a much stronger engagement or buy in from the spending / line Departments of Government of Assam. Some of the axes of action are:

- Strengthening the linkages between an inclusive budgeting strategy, e.g. child budgeting with outcome budgeting in Assam. This is to be planned around specific issues or challenges, affecting one or more of the disadvantaged sections of the State's population.

- Carrying out a child-responsiveness audit of major development schemes under select Departments.
- Analysis of the pace of fund flow, extent of fund utilisation and quality of fund utilisation for major development schemes under select Departments.
- Expenditure tracking exercises for major development schemes under select Departments.
- Introducing changes / improvements in the processes of planning, fund flow and utilisation and monitoring of progress in major development schemes under select Departments.

In addition to these, the IBC must initiate collaborations with the proposed Project implementation Unit (PIU) under the Transformation & Development Department. It also has to organise Quarterly Review Meetings to take stock of progress in its interventions and incorporate course corrections as and when required. The IBC must bring out an annual progress report at the end of the financial year.

Linking Outcome Budget and Child Budget Statement

In addition to its other child responsive initiatives, like releasing a child budget statement, Assam has also been bringing out an Outcome budget since 2017-18. The state has been making efforts to link outlays in different sectors to outputs in the intermediate terms and broader outcomes in the longer frame of time. It is the first to intrinsically link the outcome budget with the SDG framework. Their outcome budget document is structured wherein each budget head is linked to intermediate targets and in turn to a particular SDG goal and sub-goals. The two exercises of budgeting for children and for bringing out an outcome statement in Assam have largely progressed in parallel over the last few years. To enable the tracking of progress made in different child focused interventions, a comprehensive mapping of child related outcomes to outlays is important. Such an exercise, when done meticulously, can also help in aligning the government interventions with the state's larger vision of achieving the Sustainable Development Goals.

MODULE 3 : APPLICATION OF OUTCOME ORIENTED CHILD BUDGETING APPROACH



Module 3: Application of Outcome Oriented Child Budgeting Approach

This module focuses on application of the outcome-oriented child budgeting (O2CB) approach. It begins with clarification on key terminologies and concepts related to outcome and child budgeting. It familiarizes the participants to the terms- outcomes, outputs and inputs, with examples. The module then outlines the step-by-step methodology to O2CB that has been proposed in Madhya Pradesh as part of its Standard Operating Procedures (SOP) on O2CB. This includes a set of examples of application of the various tools as part of the process. The module then proceeds to provide the participants with a more hands-on approach to application of the Outcome, Output, Inputs (Scheme) Mapping framework using the causes, consequences and solutions tool.

Objectives of the Module

- Comprehend the key terminologies and concepts related to outcome and child budgeting;
- Know the various steps involved in application of O2CB approach;
- Be acquainted with some of the tools which can be applied while undertaking O2CB; and
- Have a clear understanding of the linkage between inputs, outputs and outcomes for children.

Session Plan

This module is divided into three sessions.

Session A : Internalizing O2CB- key terminologies and concepts

Session B : Methodology, Framework and Tools for Outcome Oriented Child Budgeting

Session C : Outcome, Output, Inputs (Scheme) Mapping Framework

Key Messages

- O2CB approach to budgeting considers not just how much will be spent (inputs), and what goods and services will be delivered (outputs) but also what results will be achieved on child development indicators (outcomes).
- Mapping of schemes to SDG outcome indicators for children is critical aspect of O2CB in Madhya Pradesh.
- O2CB requires a more process-oriented approach beyond reporting in the Child Budget Statement. However, this also provides an opportunity to undertake actions for such one aspect, which may not be ultimate but will influence the whole process.
- Four-Step Child Budgeting Framework; Outcome, Output, Inputs (Scheme) Mapping Framework; Public Expenditure Review (PER); Child-focused Public Expenditure Measurement (C-PEM); Child Budget Statement; Child Satisfaction Survey/Report Cards; and Checklist-based Audit exercises are some critical tools for implementing the O2CB approach.

Session A: Internalizing O2CB- key terminologies and concepts



45 minutes

Overview

Objective	At the end of this session, participants should be able to understand and explain the meaning and differences between impact, outcome and output. The participants should be able to visualise how activities and inputs feed into outputs. The participants should also be to practically relate the terms related to child budgeting such as child friendly, child focused, child responsive, etc.
Content	a) Key terminologies related to outcome budgeting b) Key terminologies related to child budgeting c) Contextualizing the terminologies
Format	Chit Game
Materials	Kraft/Chart Paper and glue Copy of Handouts

Session Plan

Exercise: Chit Game

Step 1: Divide the participants into pairs of four and give them a chit on any one of the sets given in Handout 3. Make sure all groups have one set, if there are more people get them to join existing groups.

Step 2: Ask the participants to discuss the concept in the chits between themselves. Give them 10 minutes to discuss and come back with a simpler explanation of the term and a practical example explaining the concept.

Step 3: Now ask them to share their responses in the plenary and complement the responses by adding examples.

Learning Output: As each of the sets is discussed, stick the chits on a kraft/Chart paper (pasted on a wall) for the terms to be visible placed through the day of the training. Keep reflecting on them as and when required during the other sessions.

Session B: Methodology, Framework and Tools for Outcome Oriented Child Budgeting



60 minutes

Overview

Objective	At the end of this session, participants should be able to understand the methodology and framework for Outcome Oriented Child Budgeting adopted in Madhya Pradesh. They should also be able to recollect o related good practices/tools related to child budgeting which have been implemented elsewhere.
Content	a) Four-step framework for outcome oriented child budgeting a. Defining Outcome Indicators b. Outcome, Output, Scheme Mapping c. Estimating Resource Envelope d. Monitoring and Reporting b) Related tools and good practices- Public Expenditure Review (PER); Child-focused Public Expenditure Measurement (C-PEM); Child Budget Statement; Child Satisfaction Survey/Report Cards; and Checklist-based Audit exercises c) Examples of Child Participation Allocations
Format	Presentation
Materials	Power point presentation

Session Plan

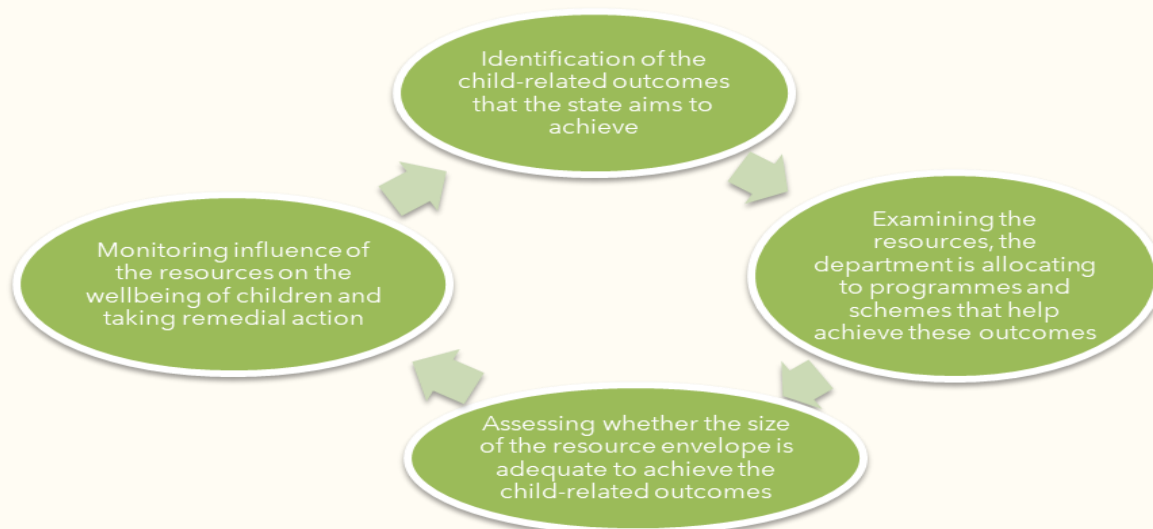
Presentation: Methodology, Framework and Tools for O2CB

Step 1: Tell the participants that we will now move towards understanding in detail the methodology, framework and tools for O2CB in Madhya Pradesh.

Step 2: Inform them that much of this derived from the SOP on O2CB with examples added for easy understanding. Show them a copy of the SOP to establish credibility.

Step 3: Make a presentation focusing on the following points:

Four-Step Framework 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 (refer the SOP on O2CB or State SDG Action Plan for State Goals and Priorities)
- Prioritize a maximum of one or two outcome areas under each domain in any given year for better focus.
- Develop intermediate outcome indicators and targets for each of the outcome area.

Suggestive list of Indicators identified in SOP in O2CB

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 Divang 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	

STEP 2: Undertake Outcome-Output- Scheme Mapping

Develop the results chain to link the outcome indicators to the existing schemes and sub-schemes.

- 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 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.

Sample Outcome-Output- Scheme Mapping Framework for Domain 2

OUTCOME	INTERMEDIATE OUTCOME	DEPARTMENT	SCHEME/ SUB SCHEME	SCHEME OBJECTIVE	OUTPUT INDICATOR	INPUT INDICATOR
Children from 6 months to 18 years who are underweight is less than 20 percent	More than 40 percent children aged 0-24 months receiving an adequate diet	HFW	HBNC	Promoting higher breastfeeding rates (0 to 3 months)	Number of Visits	Incentive to ASHA
		HFW	HBYC	Promoting better IYCF practices (3-15 months)	Number of Visits	Incentive to ASHA
		HFW	IYCF/MAA	Promoting better IYCF practices (0-24 months)	Number of persons trained	Number of trainings
		HFW	KMC	Special Care for Low Weight Babies (0-6 months)	Number of persons trained	Number of trainings
		WCD	PMMVY	Support to pregnant and lactating mothers (0-24 months)	Number of beneficiaries received Cash Incentive	Number of beneficiaries enrolled
	More than 80% children aged 2 to 6 years receiving supplementary nutrition services	WCD	Poshan Abhiyan (ICDS and NNM)	Supplementary Nutrition (6 months to 6 years)	Population covered per AWC/ Mini Centre	Number of children enrolled
	Severe Acute Malnutrition (SAM) among children is reduced to less than 20 percent	HFW	SAM training and Incentive	Tracking of SAM (6 months to 6 years)	Number of persons trained	Number of trainings
					Number of Children Identified	Incentive to ASHA
		HFW	Nutrition Rehabilitation Centres (NRCs)	Treatment of SAM (6 months to 6 years)	Number of Children admitted and completed 4th follow up	Number of NRCs
	More than 90-% school going children aged 6- 14 years receiving atleast one-full meal (balanced diet) for all school days	RD & PR	MDM	Balanced diet and food security for school going children (6 to 14 years)	Number of children receiving atleast 80% of the target numbers supported of meals in an year	Number of Schools
	All children from BPL families have access to basic food at home	FCS	Public Distribution System	Food security for poor families	Number of Beneficiaries	Amount of Foodgrains supplied
	All children from BPL families have access to micro supplements	FCS	Public Distribution System	Micro Supplements	Number of Beneficiaries	Amount of Foodgrains supplied
		HFW	Deworming and other micro-supplements	Micro Supplements	Number of children	Number of packets
	Increased awareness among parents with children aged 6 to 18 years on key components of child nutrition and balanced					

Identification and Addressing of Gap Areas

- 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 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.

Step 4: Take a break to encourage discussion. Show figure 2 on the screen (you can add it to your power point as one slide and ask the participants "What could be the potential budget lines for these activities?" (see discussion point).





Figure 4: Budgeting for Child Participation (all pictures to be replaced with UNICEF pics)



Discussion Point

These are some examples for activities for improving child participation. What do you think the picture depicts? Do we need to budget for these. What could be the potential budget lines for these activities?

Facilitator Clues

- **Picture 1: Bal Sabha**
 - Budget required for NGO facilitation to organize Bal Sabhas, Honorarium for ASHA, AWW to ensure children's participation, Cleaning of Space, Putting up Flex, Banner, Development and publication of IEC material, etc.
- **Picture 2: Adolescent Leadership**
 - Budget required for NGO to identify, train and motivate adolescents, costs of trainings, exposure visits, etc.
- **Picture 3: Children Monitoring Dengue Larvae**
 - Budget required for NGO to identify, train and motivate adolescents, costs of trainings, exposure visits, Costs of torch lights, caps, recording devices, etc
- **Picture 4: Disabled friendly Garden**
 - Infrastructure budget, designing costs, maintenance, publicity, security, etc.

STEP 3: Estimate the Resource Envelope

- Mark the annual output and physical targets for the identified schemes.
- 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.
- 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 can be determined based on percentage of the target population that the department intends to serve to achieve the outcome indicator target.
- 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.

Deliberative Budgeting

- 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

- Departments also need to understand risk factors and need for additional support (convergence, capacity building, etc)
- Facilitate research studies for evidence-based budgeting

Public Expenditure Review (PER): Example of Child Nutrition Study

PER is one of the best-known tools for analyzing public expenditures against policy objectives. A PER analyses the level and composition of actual public expenditures over 3-to-5-year periods in relation to desired policy goals and development targets.

Key Steps followed

- Mapping of the progress of the state on child focused SDG indicators as well as immediate and underlying determinants.
- Delineating required nutrition specific and nutrition sensitive provisions as per policy.
- Assessment of existing budgetary allocations (FY 2021-22 and 2022-23) for food security and nutrition outcomes; Especially child-focused expenditure trends.
- Estimation of annual resource requirements for nutrition specific interventions
- Analysis of gaps in budgetary allocation and utilization for achieving child nutrition targets.
- Suggestions for nutrition advocates/ line departments to use the results/evidence to inform budgetary decisions.

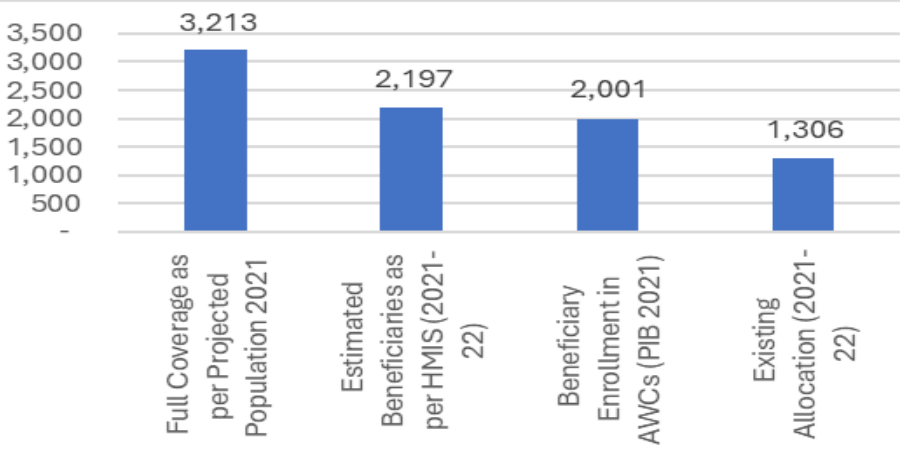
Key Findings and Recommendations

Only INR 1288 crores was allocated for of children under-5 years. ▪ Around 98% of the allocations is for supplementary nutrition- Special Poshan Aahar under the Minimum Needs Programme; and 1.2% under the Atal Bal Arogya Mission. ▪ In terms of per capita this is only INR 1533/-. ▪ Bring back per child allocations for under-5 children to 2019-20 levels of INR 1,731/-.	Even lower INR 845 crores allocated for children aged 6 to 18 years. ▪ Around 95% allocation is for PM Poshan (MDM), Milk Distribution under MDM and Kishori Balika Yojana ▪ At INR 371 for the 2.28 crore children in this age group it is very less. ▪ Moreover it has declined from INR 599 in 2021-22 ▪ Consider atleast doubling the allocations for children aged 6 to 18 years.	Allocations for anaemia control while increasing @110% annually are still substantially low at INR 27 per child (BE 2022-23) ▪ Almost 70% of the allocations are for distribution of double fortified iodised salt, which is at the household level and hence the actual reach to children is limited ▪ Improve planning and budget allocation for Anemia Mukh Bharat (AMB) within National Health Mission (NHM). ▪ Advocate with national government for higher approvals. ▪ Consider a dedicated programme for adolescent girls, especially from Scheduled Tribe (ST) community.
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Costing: Example for Supplementary Nutrition Programme (SNP)

Costing is an important and flexible methodology used to identify the cost of a new intervention or programme, the cost to increase coverage or the cost of incorporating a change in the design of an existing service.

- Describe the child-focused nutrition specific intervention (eg SNP) and assess current outreach and coverage gaps.
- Define the target population for the interventions and the estimated size of the target population.
- Obtain approximate unit costs for the interventions from relevant government/non-government sources.
- Estimate the resource requirements for each intervention by multiplying the size of the target population by the unit cost to arrive at the required annual budget for each intervention at full coverage.
- Map the resource requirement against current allocations to identify allocation gaps and reprioritisation areas.

 <table><tr><th>Category</th><th>Value</th></tr><tr><td>Full Coverage as per Projected Population 2021</td><td>3,213</td></tr><tr><td>Estimated Beneficiaries as per HMIS (2021-22)</td><td>2,197</td></tr><tr><td>Beneficiary Enrollment in AWCs (PIB 2021)</td><td>2,001</td></tr><tr><td>Existing Allocation (2021-22)</td><td>1,306</td></tr></table>	Category	Value	Full Coverage as per Projected Population 2021	3,213	Estimated Beneficiaries as per HMIS (2021-22)	2,197	Beneficiary Enrollment in AWCs (PIB 2021)	2,001	Existing Allocation (2021-22)	1,306	Estimated SNP allocations based on various population estimations
Category	Value										
Full Coverage as per Projected Population 2021	3,213										
Estimated Beneficiaries as per HMIS (2021-22)	2,197										
Beneficiary Enrollment in AWCs (PIB 2021)	2,001										
Existing Allocation (2021-22)	1,306										

Steps 4: Monitoring and Reporting

- Include progress on physical and financial targets on these programs as a separate section in the Annual Administrative Report of the Department.
- Report on the physical and financial targets of all schemes/sub schemes reported in the Child budget statement as part of O2CB reporting to WCD.
- Commission studies/assessments to understand child satisfaction and friendliness.

Participatory Child Care Rating System: Example of Udayan Care study (QANCC, 2011)

- Development of Questionnaire to Assess the Needs of Children in Care
 - Comprised of 50 questions and 80 statements
 - For each question/statement, a four-point Likert scale was asked to be rated
 - Open ended questions were also included
- Data was collected annually through the survey tool, administered to all the children, aged between 10 to 18 years, who had lived at an Udayan Ghar, for a minimum period of six months, through convenient purposive sampling.
- Even though the survey was designed to be self-administered, questions were read to the younger children (till 13 years of age) and their answers were recorded individually.
- Older children (14-18 years) filled the questionnaire themselves.
- Chances of social desirability bias arising due to children’s dependency on known individuals were reduced by involving interns to conduct the survey, who were previously unknown to the children, and were trained to administer the tools by following a standard protocol.
- Ethical considerations like voluntary participation and obtaining informed consent were considered
- The overall rating scale from 2011-12 to 2014-15 shows that
 - percentage of responses under the ‘always met’ satisfaction category saw a steep rise of 19 percentage points (48% in 2011-12 to 67% in 2012-13) but it declined back to 48% in 2014-15.
 - percentage response under the ‘never met’ category rose from 7 to 13% during the same time span, but again declined to 8% in 2015-16.
 - under the ‘most of the times’ response category there was gradual rise from 14% in 2012-13 to 32% in 2015-16.

Checklist Based Audit: Example of Land Ports Authority of India study (LPAI, 2022)

Is there any temporary arrangement made for child care and baby feeding in health room/rest rooms?	YES	NO	NA
Are any of the following women and child friendly measures in place?			
Separate female waiting rooms	YES	NO	NA
Sanitary pad vending machine	YES	NO	NA
Sanitary pad disposal mechanisms (other than dustbins)	YES	NO	NA
Baby changing table in female toilets	YES	NO	NA
Baby changing table in male toilets	YES	NO	NA
Baby feeding/child care room	YES	NO	NA

Indicator 16. Additional facilities like separate female waiting rooms, sanitary pads vending and disposal, baby changing table, baby feeding/childcare rooms available in passenger terminal				
Missing Minimum Requirements	Approaching Minimum Requirements	Satisfies Minimum Requirements	Considerably Gender Responsive	Significantly Gender Responsive
Temporary arrangements for child care and baby feeding in health room/rest rooms	Atleast one (1) of these measures are in place a) Separate female waiting rooms b) Sanitary pad vending machine c) Sanitary pad disposal mechanisms (other than dustbins) d) Baby changing table in female toilets e) Baby changing table in male toilets f) Baby feeding/child care room	Atleast two (2) of these measures are in place a) Separate female waiting rooms b) Sanitary pad vending machine c) Sanitary pad disposal mechanisms (other than dustbins) d) Baby changing table in female toilets e) Baby changing table in male toilets f) Baby feeding/child care room	Atleast three (3) of these measures are in place a) Separate female waiting rooms b) Sanitary pad vending machine c) Sanitary pad disposal mechanisms (other than dustbins) d) Baby changing table in female toilets e) Baby changing table in male toilets f) Baby feeding/child care room	Atleast four (4) of these measures are in place a) Separate female waiting rooms b) Sanitary pad vending machine c) Sanitary pad disposal mechanisms (other than dustbins) d) Baby changing table in female toilets e) Baby changing table in male toilets f) Baby feeding/child care room

Audit Scoring Sheet						
Missing Minimum Requirements (1)		Approaching Minimum Requirements (2)	Satisfies Minimum Requirements (3)	Considerably Gender Responsive (4)	Significantly Gender Responsive (5)	
Sr. No.	Dimension	Performance Area	Responsible Agency	Indicators	Mandatory (M) or Recommended (R)	Scores (Dummy)
15		Women and Child Friendly Needs	LPAI	Clean separate toilets for women with maintained infrastructure, running water, safety latches on doors, wash basin, dustbins, baggage area and cleaning assistant available at passenger terminal	M	2
16			LPAI	Additional facilities like separate female waiting rooms, sanitary pads vending and disposal, baby changing table, baby feeding/childcare rooms available in passenger terminal	R	

Step 5: Allow a little time for questions and further discussion. End with the discussion on what of the above do they see actually happening in their respective departments (see discussion point).



Discussion Point

The GoMP has outlined a very ambitious mandate and steps for child budgeting. How much of these do you see happening in your department? What are the challenges to implementation and what support would be required to address these?

Facilitator Clues

Bring out potential action points for future. These can include but should not be limited to:

- Orientation session/Workshop with Senior Officers for consensus building on concept and process for outcome-oriented child budgeting.
- Appointment of nodal officers in all departments- WCD to issue advisory on qualifications and duties of nodal officer.
- Trainings on Outcome-Oriented Child Budgeting to move beyond nodal officers to:
 - Department-wise small sessions (organized by nodal officers with technical support from WCD/UNICEF).
 - Domain-wise programmes with select line departments/programme officers related to the domain outcomes from both state and district participating.
 - Conducting of domain-wise write-shops in December-January for strengthening the outcome-output-scheme mapping framework.
- Quarterly monitoring mechanism for Outcome Oriented Child Budgeting to be designed and implemented by WCD.
- Creation of an app/webpage with dashboard for this could be very useful specially to move beyond the number crunching exercise and focus on results.
- WCD to advise line departments to include section on child budgeting in Annual Administrative Report.
- Need to include Child relevant expenditures- estimation of such expenditure heads under the main scheme and creating new/ separate line items for the same to enable reporting as Part A Child focused allocation.
- Facilitate research studies for costing of required allocations for achieving outcomes as also mapping the effectiveness of allocations for achieving the outcome targets.

Session C: Outcome, Output, Inputs (Scheme) Mapping Framework



60 minutes

Overview

Objective	At the end of this session, participants should be able to apply the causes, consequences and solutions tool in their field of work for undertaking outcome-output, scheme/sub-scheme mapping exercise.
Content	a) Outcome, Output, Inputs (Scheme) Mapping b) Causes, Consequences and Solutions Tool
Format	Group Work
Materials	Kraft/Chart papers and pens Big Size Rectangle Post Chits (packs of two colours)

Session Plan

Exercise: Group Work

Step 1: Divide the participants into 5 groups based on the five domain areas. Ask them to identify one key problem related to their domain. Ask them to make the problem as specific as possible, but for it to be more of a result/outcome level.

Step 2: Ask participants to list the causes and consequences (impacts) of each problem on one set of post chits (ask them to use only one colour for this).

Step 3: Once they have at least 10 chits, ask them to start putting them up on the Kraft/Chart paper. Ask them to follow the sequence below while placing the cards:

- Place the main problem chit in the centre.
- Place all causes below and consequences above the main card.

Step 4: Now ask the participants what the underlying causes behind the causes are and keep adding cards accordingly. Tell them that it's okay to shuffle cards to accommodate the discussions. Probe deeper by asking the question, "Why does this happen?" at least three to four times for each card.

Step 5: Repeat the exercise for the consequences. Here asks the question, "So what happens next?". Encourage participants to be as specific as possible. For example, 'poverty' is too big an issue to name as a cause (or consequence), let them mention lack of money or lack of opportunities. This should develop like a problem tree as shown in figure 5.



TRAINER'S TIP

You can also suggest the following:

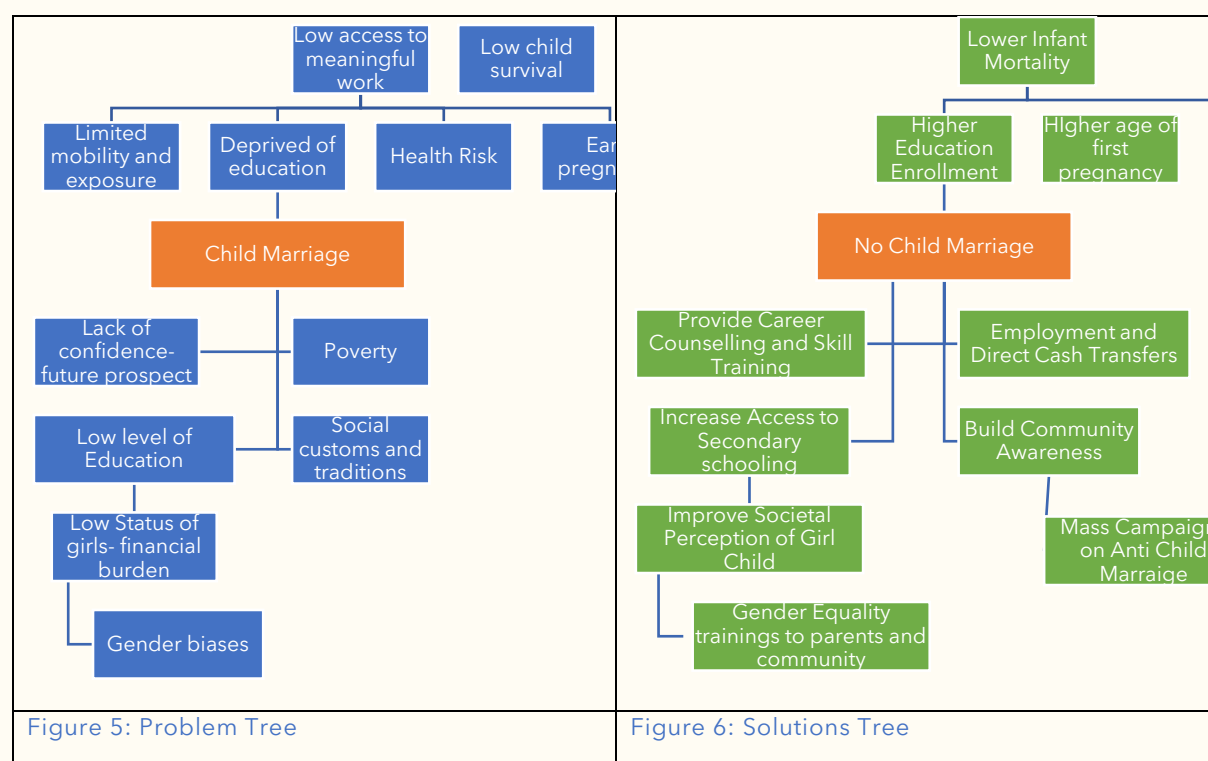
- Child Health and Survival- **High Infant Mortality Rate**
- Nutrition and Child Care- **High Malnourishment among children under 24 months**
- Education and Skill Development- **Low Learning Levels in Class 5 students**
- Child Protection- **High Incidence of Child Labour**
- Child Participation- **Low Performance in Sports at National level**

Step 6: Now ask the participants to identify solutions for each issue separately. Ask them to write these on the other set of post chits (different colour). They can also add additional chits, if necessary, but there needs to be at least one solution for each problem. This should bring them to develop the solutions tree as shown in figure 6.

Step 6: Ask the participants to reorganize the solutions in terms of names of schemes/sub-schemes that currently can be used to fund the activity. The final should be presented in the following format:

	Description/ Indicator	Scheme/Sub Scheme	Department
Consequence (Impact)			
Main Problem (Outcome)			
Level 1 Solutions (Outputs)			
Inputs/Activities			

Learning Output: Summarise by asking them how this can be used in their own work. **Tell them that this is easier to use to identify critical areas of intervention to solve a problem while also identifying issues of convergence. They can then link the various activities and prioritize those which address maximum problems. Remember to mention that while all consequences/impacts can have monitoring indicators, they should select those wherein they will be able to get data from primary or secondary sources**



Suggested Readings

- Standard Operating procedures for Outcome Oriented Child Budgeting, Women and Child Development Department, Government of Madhya Pradesh and UNICEF, 2022. Bhopal.
- The UNICEF Public Finance Toolkit: A resource guide for selecting, adapting and applying public financial analysis tools, 2021, New York. (<https://www.unicef.org/documents/public-finance-toolkit>)

Handout 3: Concepts and Terminologies related to Outcome Oriented Child Budgeting

Impact and Outcome	Impact refers to the final goal beyond the control of your programme or scheme but to which it directly contributes.	Outcome are the actual or intended changes in development conditions that the programme interventions are seeking to support. Eg- Reduced Malnutrition
Final and Intermediate Outcomes	Final Outcomes are the actual or intended changes in development conditions that the programme interventions are seeking to support. Eg- Reduced Malnutrition.	Intermediate Outcomes refers to the primary results that a programme/scheme aims to achieve, often in terms of the knowledge, attitudes or practices of the target group. They are the links between outputs and outcomes. Eg- Number of children with increased access to supplementary nutrition.
Outcome and Output	Outcome are the actual or intended changes in development conditions that the programme interventions are seeking to support. Eg- Reduced Malnutrition	Outputs are specific programme and non-programme deliverables that result from the activities conducted. Eg- Number of Children Enrolled in Anganwadi centres
Output and Inputs	Outputs are specific programme and non-programme deliverables that result from the activities conducted. Eg- Number of Children Enrolled in Anganwadi centres	Inputs are resources required for delivery (generally provided through a government scheme). Eg- ICDS- Setting up an Anganwadi centre, Honorarium to Anganwadi worker, Supplementary Nutrition Material.
Targeted and Incidental Results	Targeted results are those wherein specific objective or strategic mandate in the programme/scheme guidelines is included. In case of child budgeting, it means inclusion of specific child development outcome indicator, targeting of children as primary beneficiaries and/or efforts to make the scheme child friendly. Eg: Placing streetlights or rumble strips near schools	Incidental results are those which happen by chance and may or may not happen in every circumstance. In case of child budgeting, it refers to general infrastructure measures such as construction of roads or putting street lights which is not targeted for improved mobility or safety of children but children may also be part of the beneficiary group due to their proportional presence among general population.
Child Focused vs Child Responsive	Child focused 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 (eg. land acquisition, construction, etc), revenue costs (eg. 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	Child responsive includes programmes or interventions that not exclusively targeted to children but have children as a key primary beneficiary group (eg. Sports Academy, Industrial Training Institutes, Pensions for Disabled Persons, etc) or those allocations which have a huge implication for child development outcomes (eg. 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

	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.	barrier of 18 years. Relevant allocations such as for higher education, technical education, skill development, etc which have an outreach of less than 30% for children under 18 years can also be reported.
Line Based Outcome Oriented Budgeting	Item vs A line-item budget is a form of budget presentation that clusters proposed expenses by department or cost center. This method of aggregation more easily shows which departments and cost centers are absorbing the bulk of an entity's funds. When creating a line-item budget, you can use make a group titled say "Administration" and gather all comparable uses into the same like office materials, employee compensation, transport, space, etc.	Outcome-based budgeting focuses on results and measures the progress of what we have done with its allocated budget. It takes a comprehensive approach to budgeting by considering inputs, outputs, and outcomes of budget expenditure. Governments have to consider not just how much will be spent (inputs) and what goods and services will be delivered (outputs) but also what outcomes they will achieve for the people. For example, educational standards to be attained (not just more schools and teachers), quality of healthcare to be provided (not just more hospitals and health care workers), and reliability of public transport (not just better roads, more buses, and trains).

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MODULE 4 : MONITORING AND REPORTING IN THE CHILD BUDGET STATEMENT

Abstract geometric shapes are located in the bottom left and bottom right corners. The bottom left features a black triangle, a grey triangle, and a green triangle. The bottom right features three large, light green, curved shapes that resemble stylized flames or waves.

Module 4: Monitoring and Reporting in the Child Budget Statement

This module covers the more practical aspect of reporting all relevant schemes in the Child Budget Statement (CBS) of the state. The CBS aims at consolidation of the overall budgetary resources that the GoMP allocates and spends on programmes and schemes that benefit children (0-18 years). While the theoretical aspects of reporting in the CBS are covered in the earlier session, this module provides practical guidance for scheme identification and reporting in the CBS. The module then moves to highlight the need for monitoring actual expenditure for children and key parameters to be included in an Outcome Oriented Child Budget Statement and Annual Administrative Reports of the line Departments.

Objectives of the Module

- Recognise and apply the chain of thought for identification of Shreni I and Shreni II schemes to be reported in the Child Budget Statement; and
- Need and tools for monitoring of expenditures for children.

Session Plan

This module is divided into two sessions.

Session A : Reporting in the Child Budget Statement

Session B : Monitoring Progress on Expenditure for Children

Key Messages

- CBS includes two types of allocations- Shreni I or schemes wherein 100% of the target beneficiaries are children and Shreni II or schemes wherein 30% or more of the beneficiaries are children.
- It is important to include indivisible schemes also as part of Shreni II allocations so as to have a more realistic estimation of the child budget allocations in the state budget.
- Equally important to allocations is the need to monitor progress on expenditure on children's schemes. The monitoring can be external (by WCD) or internal (as part of the Annual Administrative Report).
- Public Expenditure Tracking Surveys (PETs) need to be applied more frequently to child budget allocations especially those under Shreni I.

Session A: Reporting in the Child Budget Statement



45 minutes

Overview

Objective	At the end of this session, participants should be able to understand the need for accurate and quality reporting in the Child Budget Statement (CBS). Participants would also be able to grasp the checklist to guide the decision making on reporting in the CBS. More importantly, participants should realise the importance of reviewing the actual expenditures against the allocations as also the progress on physical targets in line with financial targets.
Content	a) Child Budget Statement (CBS) a. Relevance and Scope b. Key trends b) Reporting of Schemes/Sub Schemes in the CBS
Format	Short Presentation with Group Work
Materials	Power point presentation Copy of Handouts

Session Plan

Exercise: Reporting in the Child Budget Statement

Step 1: Divide all participants into four groups. Begin with a short presentation on the relevance, scope and trends in the Child Budget Statement of Madhya Pradesh. Focus on the following points:

Child-focused Public Expenditure Measurement (C-PEM)

- C-PEM is a methodological framework to identify direct and indirect allocations and spending on child-policy objectives across all sectors of the budget over time.
- C-PEM can provide information on the size, composition and trends in government resourcing for children, in particular:
 - How much a government allocates and spends on child-specific and child-relevant objectives, and how these resources have changed over time.
 - The distribution of allocations and expenditures, including, where data are available, across child rights themes, agencies, outcome areas, the life cycle, geographical areas and national/subnational budgets.
- A C-PEM can expose discrepancies between stated policy priorities and their importance in the budget, fragmentation and duplication in priority programmes and issues of cross-sectoral coordination.
- In India, this is essential done through the Child Budget Statements (CBS).
 - The GoI has been publishing the CBS since 2008 as Statement 12.
 - As of 2023, eleven states in India have been publishing CBS.
 - The GoMP has also been publishing the CBS as part of its state budget since 2022-23.

Reporting in Child Budget Statement

- 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.
Highlights of Child Budget Allocations in Madhya Pradesh in 2023-24 ➤ The Total Child Expenditure in 2023-24 (BE) was 64,639 crores, up 12.82% from 2022-23 ➤ This means a per child allocation of Rupees 20,730/- in 2023-24 (BE) ➤ 23% of the total state budget reported in child budget statement, 15.4% exclusively for children (Shreni I) ➤ INR 13,561 crore (20.98%) allocated specifically for children from marginalized sections ➤ INR 34,762 crores (53.78%) for Increased Adjusted Net Enrolment Rate in elementary, secondary and higher secondary education ➤ INR 7,679 crores (12.05%) for Improved learning levels up to class 12 ➤ INR 12,699 crore (19.65%) for Reduced Child Mortality ➤ INR 6,622 crores (10.25%) for Reduced Child and Adolescent Malnutrition {NOTE: This section needs to be updated based on the latest budget every year for presentation. The State Policy and Planning Commission along with UNICEF analysis and publishes the Outcome Oriented Child Budget Statement, which includes all the above analysis for}

Step 2: Now distribute a copy of Handout 4 to all the participants. Also screen the same as part of your power point for everyone to see.

Step 3: Go through the checklist points one by one explaining how it works. Using the examples from below, facilitate an open discussion for all participants to understand how to apply the checklist.

Scheme 1: Admission through online counseling	Target Group: Students of class XII
Objective: To ease the admission process in engineering, pharmacy management diploma, architecture and computer application courses	Child Beneficiaries: Age break up not known
Scheme 2: Vimukt Jati Hostel Scheme	Target Group: School Students
Objective: Providing residential and educational facilities to students	Child Beneficiaries: Age break up not known
Scheme 3: Pradhan Mantri Matru Vandana Yojna	Target Group: Pregnant women & neonates
Objective: The objective of the scheme is to provide cash incentive for partial compensation for the wage loss so that the woman can take adequate rest before and after delivery of the first child; and to improve health seeking behaviour amongst the Pregnant Women & Lactating Mothers (PW&LM).	Child Beneficiaries: NA
Scheme 4: State Health Management Institute and Centre	Target Group: Health Functionaries
Objective: Providing training to health functionaries	Child Beneficiaries: NA
Scheme 5: Provision of Fortified Rice	Target Group: Families
Objective: Improved Micro Nutrient Consumption to reduce anemia	Child Beneficiaries: NA
{NOTE: Schemes 1 and 2 fall under Shreni I while schemes 3, 4 and 5 fall under Shreni II}	

Step 4: Now distribute a copy of Handout 5 to all the participants. Ask them to use the checklist to mark each scheme as Part A (Shreni I), Part B (Shreni II) or None.

Learning Output: Conclude the discussion by saying that ***"It is important to have a more accurate and quality reporting in the CBS to understand the actual size of child budget allocations. Reviewing all schemes/sub schemes within the department using the checklist can be simple way to tag schemes which need to be reported in the CBS. The list should then be shared with the budget officer for updating the CBS before submission to finance department"***

Session B: Monitoring Progress on Expenditure for Children



45 minutes

Overview

Objective	At the end of this session, participants realise the importance of monitoring the progress of actual expenditure on schemes/sub schemes which are reported as part of CBS. The participants should also acknowledge the need to review not only financial achievements of the scheme but also the physical targets and flow of benefits to the intended target groups.
Content	a) Monitoring Progress on Expenditure for Children b) Reporting in Annual Administrative Report c) Public Expenditure Tracking Surveys (PETs)
Format	Short Presentation with Group Work
Materials	Power point presentation Annual Administrative reports of 8 departments Copy of Handouts

Session Plan

Exercise: Monitoring Progress on Expenditure for Children

Step 1: Divide all participants into four groups. Begin with a short presentation on the need for monitoring of expenditure flow for children and Public Expenditure Tracking Surveys (PETs). Cover the following points:

Need for Monitoring of Progress

- Budgeted expenditure often differs from actual spending. During budget execution, reappropriation of spending from its budgeted purpose often happens.
- It is important to understand the actual value of the services available to children, as benefits can only be accrued if expenditure is made.
- Utilization does not merely include spending- it means that the purpose for which the money was spent should have been achieved.

Monitoring through Annual Administrative Report

- Include progress on physical and financial targets on these programs as a separate section in the of the Annual Administrative Report of the Department.

External Monitoring

- Report on the physical and financial targets of all schemes/sub schemes reported in the CBS as part of O2CB reporting to WCD.

A format for Schematic Reporting on O2CB has also been developed (see Handout 6), which can be used for monitoring and reporting of progress

Public Expenditure Tracking Surveys (PETs)

- PETS can track the flow of resources through the different levels of government down to service-delivery facilities, like schools or clinics, in order to determine
 - how much of the originally allocated resources (financing, salaries, in-kind items) reaches each level,

- how long it takes to get there, and what it is used for once it has arrived.
- A PETS can help identify administrative bottlenecks, inefficiencies or fund leakages, and identify recommendations to improve the efficiency of spending and the quality of services.

Step 2: Allow a little time for questions and further discussion. End with the discussion on how PETS can be applied within various departments (see discussion point).



Discussion Point Which are the sectors/ programmes wherein you think that PETS can be applied in the state?

Facilitator Clues

PETs can be applied specifically for schemes like Poshan Aahar (earlier ICDS) especially to track the actual flow of Supplementary Nutrition to Children. It can also be used to track how incentives for ASHA workers reaches them or to understand the flow of grains under PM Poshan (earlier MDM). It can also be used to track actual impact on children for schemes such as Fortified Rice provision which are supplied at household level.

Step 3: Post the discussion, provide each group with Annual Administrative Reports of any two departments. Ask them to review the same and identify three points (for each Department) which provides information related to expenditure or benefits flowing to children.



TRAINER'S TIP

If time permits, you can also ask the groups to fill the schematic format (Handout 6) for any one scheme based on the information available in the Annual Administrative Report. In any case it would be good to provide all participants with a copy of the handout for handy reference.

Learning Output: Conclude the discussion by saying that “**While allocations are important, equally important is to track the flow of funds and benefits to children.**”

Suggested Reading

a. Public Expenditure for Children in India: Trends and Patterns, CBPS and UNICEF, 2019. India.

Handout 4: Checklist for Child Budget Statement Reporting

Answer in Yes or No Only		
The sub-scheme benefits are directly and 100% benefitting to children	If Yes, then report as Part A	If No, go to next
The sub-scheme is for salaries but the beneficiaries/users are 100% children	If Yes, then report as Part A	If No, go to next
The sub-scheme is for infrastructure but the beneficiaries/users are 100% children	If Yes, then report as Part A	If No, go to next
The sub-scheme benefits are directly for children but only 90% or more beneficiaries are children under 18 years	If Yes, then report as Part B	If No, go to next
The sub-scheme benefits are directly for children but only 30% or more beneficiaries are children	If Yes, then report as Part B	If No, go to next
The sub-scheme is for salaries but only 30% or more direct beneficiaries are children	If Yes, then report as Part B	If No, go to next
The sub-scheme is for infrastructure but only 30% or more direct beneficiaries are children	If Yes, then report as Part B	If No, go to next
The sub-scheme is for administrative costs but 100% beneficiaries are children	If Yes, then report as Part B	If No, go to next
It is not possible to estimate the number of child beneficiaries as the scheme is targeted at household/community level. But the scheme has a primary objective of: ⇒ Improving access to health services ⇒ Improving access to water and sanitation services ⇒ Improving household food security and nutrition ⇒ Increasing access to playgrounds and parks ⇒ Increasing access to education or entertainment for children (tourism) ⇒ Increased safety and security of children ⇒ Increased access to transport facility for children	If Yes, then report as Part B	If No, scheme does not qualify

Handout 5: Examples of Schemes for Reporting in Child Budget Statement

Sr. No.	Scheme Name	Target Group	Scheme Objective
1.	Jal Jeevan Mission	Household	Every rural household has drinking water supply in adequate quantity of prescribed quality on regular and long-term basis at affordable service delivery charges leading to improvement in living standards of rural communities.
2.	Pradhan Mantri Surakshit Matratva Abhiyaan (PMSMA)	Pregnant Women	Providing partial compensation for the wage loss in terms of cash incentives so that the women can take adequate rest before and after the delivery of first child. The cash incentive is provided would lead to improve health seeking behaviour among the pregnant women and lactating mothers.
3.	Home Based New Born Care (HBNC)	0 to 42 days of neonates	1. The provision of essential newborn care to all newborns and prevention of complications. 2. Early detection and special care of preterm and low birth weight newborn. 3. Early identification of illness in the newborn and provision of appropriate care and referral. 4. Support the family for adoption of healthy practices and build confidence and skills of the mother to safeguard her health and that of the newborn.
4.	MusQan programme	Upto 12 years of children	MusQan program is implemented for quality improvement in the identified child health institutions of the districts. The MusQan programme is an action plan designed by the Government of India to set up child health centric systems on quality parameters with the objective of further strengthening child-friendly healthcare delivery in health institutions based on NQAS certification.
5.	Ankur Programme	All Citizens	Ankur program is a massive public participation based tree plantation campaign of the Government of Madhya Pradesh in which all the participants who participate and plant trees and upload photos of the plant by registering on the Vayudoot app are honored by giving e-certificates. Data on number of children provided e-certificates is not available.
6.	Player Incentive Scheme	Sport Persons	The Construction Workers Welfare Board has been implementing the Player Incentive Scheme since 2014. Under the scheme, a registered construction worker or his/her family member is eligible to receive a monetary incentive if he/she wins a competition organized by the board or is selected for a district/divisional/state-level game
7.	Financial assistance to the family under the Scheme of Grant-in-Aid for Persons	Divyang above the age of 6 years	Financial assistance of Rs 600 to eligible candidates. Approximately 40% of the beneficiaries are below 18 years of age.

	with Multiple Disabilities and Mentally Retarded above the age of six years.		
8.	Women help line	Women and girls	All women & girls in distress can call helpline number 24*7.
9.	One Year Apprenticeship	Students	Youth will be given a stipend of up to ₹ 1 lakh for apprenticeship in industries. Proportion of students below 18 years not known.
10.	I.T.I. Online Application	High School Students	Candidates desirous for admission in NCVT / SCVT courses conducted in ITI can apply through internet at their level or from any MP Online kiosk center through iti.mponline.gov.in .
11.	Super 5000 scheme	Class X & XII Students	25 thousand rupees assistance is provided to the sons / daughters of economically disadvantaged construction workers. It is given to the first 5000 students of unorganized sector workers who get the maximum marks in the 10th and 12th board examinations.
12.	Employment-Oriented Training	Students (Class 12 Passed)	Employment oriented training in cosmetology and nutrition. Proportion of students below 18 years covered not known.
13.	Sanskrit Scholarship	Students (from Class 5th to Ph.D)	Encourage student's to complete education by providing them with Sanskrit scholarship assistance. Approximately 32% of the beneficiaries are below 18 years of age.
14.	Swami Vivekananda Career Guidance	Students	Personality and skill development of students studying in various classes in colleges is done through training, entrepreneurship camps, career fairs and industrial visits and regular activities.
15.	CM Balika Scooty Yojana	Girl Students	Provision of scooty to 5000 girls who achieve maximum marks with first class in 12 th standard examinations.

Handout 6: Schematic Reporting Format

Department:						
Domain:						
Outcome Indicator and Target:						
Intermediate Outcome Indicator and Target:						
Output Indicator 1:		Output Target:				
Output Indicator 2:		Output Target:				
Scheme Name:			Scheme Objective:			
Type of Scheme:			Funding Pattern:			
Beneficiary Focus:	Girl Child Focus (Yes/No)	Social (Minority/ Nomadic/ SC/ ST/ BC)	Divyang focus (Yes/No)	Any Other	Target Age-group:	
Physical Achievements (Unit Description)	Achievement (2021-22)			Plan (2022-23)		
	Numbers	Participant Children	Percentage Girls	Numbers	Participant Children	Percentage Girls
Financial Outlay:						
Budget Code	Head of Accounts (Budget Description)	Description/ Nature of expenditure	Actual Expenditure (Year 2020-21)	Budgetary Estimates (Year 2021-22)	Revised Estimates (Year 2021-22)	Budgetary Estimates (Year 2022-23)
Support/ Convergence Required:			Risk Factors:			

ANNEXURE 1: Pre and Post Test Questionnaire

Name:

Type of Test

O Pre

Department/ Organization:

O Post

Please tick the response that you feel most close too with respect to the following statements

No	Question	Option A	Option B	Option C	Option D	Option E
Q1	Child Rights are a subset of Human Rights and applicable to all children below the age of 18 years	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q2	Some child rights are more important than others and the government should only focus on those	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q3	In which year has India ratified the United Nations Convention on the Rights of the Child (UNCRC)	1989	2001	1998	1992	Not Sure
Q4	The National Policy for Children, 2013 focuses on the which of the following for children	Survival and health	Nutrition	Education and Skill Development	Protection and Participation	All of the above
Q5	Which of the following category of children are the least deprived in Madhya Pradesh as per the multidimensional deprivation index calculated from NFHS-5 data	Less than One Year old	Scheduled Caste	Scheduled Tribe	Girls	Urban
Q6	Child Budget refers to a separate budget for children	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q7	Administrative allocations directly and 100% dedicated to children are eligible for reporting in the Child Budget Statement	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q8	Since child are around 39% of state population, all schemes like road constructions, electricity/water connections, etc are eligible to be reported in the Shreni II of the Child Budget Statement	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure

Q9	Child budgeting should be integrated across the budget cycle	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q10	Outcome are the specific programme and non-programme deliverables that result from the activities conducted. Eg- Number of Children Enrolled in Anganwadi centres	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q11	Outputs resources required for delivery (generally provided through a government scheme). Eg- ICDS- Setting up an Anganwadi centre	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q12	Public Expenditure Tracking Surveys (PETs) need to applied more frequently to child budget allocations especially those under Shreni I	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q13	Collecting and analysing age-specific beneficiary data is very important for child budgeting	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q14	Allocations reported in the child budget statement should have a clear policy intent for targeting/reaching out to children	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure
Q15	Annual Administrative reports should have a section specifically dedicated to reporting on expenditure and physical achievements related to children	Completely Agree	Somewhat Agree	Completely Disagree	Somewhat Disagree	Not Sure

ANNEXURE 2: Self-Assessment and Training Evaluation Format

Name:

Department/Organization:

I am a: ☒ Implementer

○ **Policy maker**

○ Programme Manager

○ Budget Officer

○ Trainer

☐ Any other (please specify)

Please indicate your impressions of the items listed below.

[illegible]

	After the training	☐	☐	☐	☐	☐	☐
5. Ability to link schemes to outcomes	Before the training	☐	☐	☐	☐	☐	☐
	After the training	☐	☐	☐	☐	☐	☐
6. Ability to undertake child budget analysis	Before the training	☐	☐	☐	☐	☐	☐
	After the training	☐	☐	☐	☐	☐	☐
7. Ability to strategize for promoting child budgeting in your department	Before the training	☐	☐	☐	☐	☐	☐
	After the training	☐	☐	☐	☐	☐	☐
8. Understanding of child budgeting processes at National and State level	Before the training	☐	☐	☐	☐	☐	☐
	After the training	☐	☐	☐	☐	☐	☐

9. Which session/(s) did you like most?

10. Which session/(s) did you like least?

11. Which methodology /(s) did you like most?

12. Which methodology/(s) did you like least?

THANK YOU FOR YOUR FEEDBACK!

This training manual has been developed by RCVN Noronha Academy of Administration and Management and UNICEF, MP for use of trainings towards enhancing planning and budgeting capacities of government officers. It aims to enhance the understanding of child rights and importance of public finance for children among officers of various line departments with the objective of promoting outcome-oriented child budgeting in the state.

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