Full Public Expenditure on Children

An analysis of Child-Specific and Child-Inclusive expenditure on children in six Indian States

Assam
Jharkhand
Kerala
Maharashtra
Odisha
Rajasthan

Public Expenditure Analysis Series 1 of 8
Policy Brief based on this study is also available

2020

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List of Abbreviations

AIDS	Acquired Immune Deficiency Syndrome
ASHA	Accredited Social Health Activist
ANM	Auxiliary Nurse and Midwifery
BBBP	Beti Bachao Beti Padhao
BPL	Below Poverty Line
CAGR	Compounded Annual Growth Rate
CHC	Community Health Centres
CIE	Child Inclusive Expenditure
CIEA	Child Inclusive Expenditure Analysis
CRC	Convention on the Rights of the Child
CSE	Child Specific Expenditure
CSEA	Child Specific Expenditure Analysis
ECCE	Early Childhood Care and Education
FPEC	Full Public Expenditure on Children
GNM	General Nursing and Midwifery
GSDP	Gross State Domestic Product
HIV	Human Immunodeficiency Virus
ICDS	Integrated Child Development Services
ICPS	Integrated Child Protection Scheme
ITI	Industrial Training Institute
NHM	National Health Mission
NNM	National Nutrition Mission
OBC	Other Backward Classes
PCE	Per-Child Expenditure
PDS	Public Distribution Centre
PHC	Primary Health Centre
PMMVY	Pradhan Mantri Matruvandana Yojana
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
SC	Scheduled Caste
RR	Revenue Receipts
SDG	Sustainable Development Goals
SSA	Sarva Shiksha Abhiyan
SSE	Social Services Expenditure
ST	Scheduled Tribe
TE	Total Expenditure

Acknowledgments

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Part A: Comparative Analysis of States

Chapter 1: Introduction

Children are a very important part of any country's population. The rationale for adequate and well-directed public spending for the child's well-being can be drawn from both national and international commitments and principles that govern a democratic world committed to people's well-being, freedoms, and development. The child has become a subject of greater attention in the international development discourse as well in recent years. The emergence of the rights framework in development discourse and practice led to the adoption of the Convention on the Rights of the Child (CRC) by the United Nations (UN) in the late 1980s[1], which is now almost universally ratified and adopted by nation states across the globe. India ratified the CRC in 1992 and signed and ratified two optional protocols to the CRC (in 2004) on Sale of Children, Child Prostitution and Child Pornography and on involvement of Children in Armed Conflict. This has made all countries, including India, and the international community responsible for appropriate legal and policy framework backed by adequate public investment to ensure that child rights are met.

All Sustainable Development Goals (SDGs), from eradication of poverty and hunger to attainment of good health, quality education, and gender-equality, to climate action and access to clean air, water, and decent work, have serious and direct links with children.[2]Sustainable Development Goals are critical for ensuring CRC commitments. Convention on the Rights of the Child as an extension of human rights specifically for children[3] recognises every child's right to development through access to public services such as education, nutrition, care, health, and protection from the risks of abuse, exploitation, and violence. Therefore, here comes the importance of public spending on these aspects—**if the State is responsible for ensuring these rights, then the State also needs to spend money and enable institutions for realisation of these rights.** The survival, health, and well-being of

[1] The Convention on the Rights of the Child (CRC) outlines the minimum entitlements and freedoms in terms of standards of health care, education, legal, civil, and social services to ensure well-being of children.

[2] See these links for greater discussion on Sustainable Development Goals (SDGs) and Child Rights:
https://www.childrightsconnect.org/sustainable-development-goals/
https://sdg.iisd.org/news/unicef-reviews-sdg-proposal-from-child-rights-perspective/

[3] This implies that these rights of children are inherent (they are born with them), inalienable (these rights cannot be given up or be taken away from children), universal (meant for all), equal (no right is more important than another), and interdependent and indivisible (rights cannot be considered in isolation, some rights are ensured only upon another being ensured).

women, children and adolescents is essential for ending extreme poverty, promoting development and resilience, and achieving the SDGs[4].

Public spending on children assumes greater importance in societies and economies that are characterised by huge structural inequalities of diverse nature and need state interventions to ensure redistribution of income, opportunities, and freedoms[5].India has one of the highest level of inequalities in income; a report by Oxfam India has provided shocking facts about increasing economic inequalities in India[6], which can be addressed only if corrective measures are taken in early years to reverse the impact of birth in poor households and in less privileged contexts. Children in the remote rural households belonging to tribal families are usually most vulnerable to socio- economic shocks. Four of the six states reviewed here are among the top seven sates of India that account for higher share of tribal population; Maharashtra, Odisha, Jharkhand, and Rajasthan account for 36.5% of the total tribal population of India.

What emerges clearly from this discussion is the fact that public spending on children is critical for both economic growth and redistribution of opportunities. International commitments such as SDGs and CRC and our own constitutional rights make it imperative for India to ensure that adequate public expenditure is made in right direction for children's well-being. The National Plan of Action for Children (2005), which was the first such plan after CRC ratification, recognises that children have rights and are an asset to the nation; it stresses on protection of children from discrimination and disadvantage while recognising the diverse needs of various age groups. The National Policy for Children in2013 was in line with the National Plan of Action for Children, and this was followed by another Plan of Action in 2016, which reaffirmed its commitment to the child's survival, health and nutrition, education and development, protection, and participation[7]. The 2013 policy also explicitly highlights the importance of child budgeting exercise by stating that it is important to 'track allocation and utilization of resources and their impact on outcomes for children with regard to budgets and expenditures on children by all related ministries and departments'. Even before this commitment, since 2008-09,

[4]https://www.who.int/life-course/partners/global-strategy/globalstrategyreport2016-2030-lowres.pdf

[5] Please refer to Sen, A. (1992). Inequality Re-examined. Oxford: Clarendon Press and Cambridge, MA, Harvard University Press for the conceptual formulation of inequality in terms of restriction of freedoms in the context of deprivation.

[6] https://www.oxfamindia.org/blog/15-shocking-facts-about-inequality-india

[7]https://wcd.nic.in/sites/default/files/National%20Plan%20of%20Action%202016.pdf

Government of India started publishing a separate statement (Statement 22, which is now Statement 12) within the Expenditure Budget - Volume I, which summarises the Budget Provisions for Schemes for the Welfare of Children across all sectors that substantially benefit children. Over the last five years, there has been a decline in the share of child's budget as per the Statement 12.

Chapter 2: Conceptual Frame for analysing public expenditure on children

2.1: Child Specific Expenditure Analysis (CSEA)

The child refers to all individuals between the age group of 0-18 years, which is the legal definition of children as it is in India and as defined by the CRC. Public expenditure on children includes the components of education, health, nutrition, child protection including legal and institutional provisions. **The Child Specific Expenditure Analysis (CSEA) is confined to the expenditures that are exclusively for children, either by the Head of Account or by the Description of Expenditure[8].** It also covers both union and state expenditure on programmes and initiatives that are targeted exclusively to children. The CSEA includes allocations and expenditures of the entire gamut of Early Childhood Care and Education (ECCE), school education (both primary and secondary), the health and nutrition supplement programmes that are targeted to the children, the social welfare component including the residential schools, hostels, fee concession for the children belonging to marginalised communities, the juvenile justice, concessions for travel (e.g., bus pass) and capital expenditure relating to the ECCE and school education. It also includes all relevant centrally sponsored schemes, central sector schemes as well as state schemes such as Integrated Child Development Services (ICDS), National Creche Scheme, National Nutrition Mission (NNM), Beti Bachao Beti Padhao (BBBP), Integrated Child Protection Scheme (ICPS), Janani Suraksha Yojana (JSY), Pradhan Mantri Matruvandana Yojana (PMMVY), Scheme for Adolescent Girls, Sarva Shiksha Abhiyan (SSA), Mid-Day Meals, Rashtriya Madhyamik Shiksha Abhiyan (RMSA), and National Health Mission (Maternal and Child Health) (see Annexure 1 for the list). The CSEA-based method was used to understand the public expenditure on children across 16 states (Centre for Budget and Policy Studies [CBPS], 2019)[9].

[8] Expenditures that are partly for other age groups as well such as food grains under public distribution system, post-matric scholarships which would also cater to undergraduates along with the classes 11 and 12 are not considered in this stage of analysis.

[9]For more, see the report Public Expenditure on Children in India: Trends and Patterns here: http://cbps.in/wp-content/uploads/Public-Finance-for-Children-PF4C-across-16-Indian-States.pdf. As a follow up, United Nations Children's Fund (UNICEF) together with National Gender Centre in Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie conducted the national consultation on child budgeting (24-26 June 2019) and a common framework was devised to facilitate the child budgeting at the state level and was circulated to states to initiate the process.

2.2: Child Inclusive Expenditure Analysis (CIEA)

Child Inclusive Expenditure (CIE) is essentially public expenditure wherein part of it is attributed to children (0-18 years). For instance, a state-run hospital meant for all age groups is child inclusive expenditure and only a part of this can be considered as public expenditure on children. When one adds all such expenditure to the CSE (expenditures that are exclusively meant for children of age group 0-18 years), it is likely to give a complete picture for the entire public expenditure on children, and we refer to that as Full Public Expenditure on Children (FPEC).

2.3: Full Public Expenditure on Children (FPEC)

The current exercise extends the CSEA to include CIEA and arrive at FPEC for six Indian states: Assam, Jharkhand, Kerala, Maharashtra, Odisha, and Rajasthan. State governments spend large sums of money on providing public health care, food grains at subsidised prices, insurance coverage and several other services which cover the child population as well. Ignoring these huge costs which are partly meant for children would provide an underestimate of the public expenditure on children. However, the task of identifying these expenditures along with their proportions that can be attributed to children is challenging, in terms of conceptual clarity regarding what and how much should be included, and demanding in terms of rigour and time for carrying that exercise for hundreds of budget heads. While any public expenditure meant for public welfare can be partly attributed to child welfare such as building of roads or irrigation structures, it may not be wise to include all such heads. A good rule would be to use the essential services (core) and the supporting services (core plus—not essential but helpful) for drawing the boundaries for the exercise[10].

While the source of the data in CSEA analysis has been only the budget documents, the CIEA also relies on the data received from the directorates, departments, and scheme documents for determining the proportion attributable to children and to arrive at assumptions based on the existing data and literature. This also provides an opportunity to obtain a deeper perspective of how the child expenditure has been spread over the departments and to understand the complexity of extracting child related expenditure across different budget line items.

[10]In health, while maternal and child health is core expenditure, water and sanitation relating to health is considered as core plus. A detail in the distinction and its application was done in the analysis of public expenditure on children in Karnataka. For more, read the report here: http://cbps.in/wp-content/uploads/2015/11/CBPS_Final_PubExpOnChildren_28-Feb-2014.pdf.

Chapter 3: Steps involved in adding CIE to CSE and arriving at FPEC

1. **Identification of budget heads.** This is based on the description and details of the expenditure for which the part expenditure can be attributed to children (see Annexure 1 for the list of full expenses and part expenses by sector).

2. **Determination of the proportion of expenditure that can be attributed to children through relevant and suitable assumptions.** The exercise of arriving at assumptions for arriving at the proportion of the expenditure on children is a lengthy exercise and requires consultations with respective departments/directorates/ offices[11].

a. Some of the expenditure may be apportioned using the proportion of children in the total users or target group.

b. Some other assumptions may be based on the state-specific/national studies that describe the proportion of child population affected such as disease incidence among children—dental, mental illness, cancer, and others.

c. Key assumptions include the following:

i. The use of child population proportion to arrive at health expenditure on children, two-third expenditures on the diploma education for children and using child population share for estimating the expenditure on public distribution system.

ii. Expenditures relating to disease programmes are determined based on the share of incidence of diseases among children and the assumptions are arrived at based on the national or state-specific studies. For example, 3% of the cancer cases were found among children and the cancer care expenditure (non-salary) are accounted at 3% for children in Rajasthan state; hence, the total expenditure amount of Rs 3,254.7 lakhs has been apportioned by 3% to arrive at Rs 97.64 lakhs dedicated for children.

[11]As a part of the Child Inclusive Expenditure (CIE) exercise, consultations were held with the state departments by visiting them to ascertain the proportion of expenditure that can be attributed to children. The details of the visits are provided in Annexure 3.

iii. Often when the number of children is available, the proportion is used to arrive at child expenditure. For instance, the number of students who are studying in classes 11 and 12 are taken along with the total number of students in the post-matric hostel to arrive at the proportion of expenditure for children the expenditure on hostels. For example, 93%are in classes 11 and 12 in the post-matric hostel in Rajasthan state and the total expenditure of Rs 477 lakhs has been apportioned by 93% to arrive at Rs 443.6 lakhs dedicated for children.

iv. For hospital expenses, in the budget head relating to hospitals meant for children and women, 50% of the expenditure is accounted for children. Similarly, for Maharashtra state, based on occupancy data in hospitals meant for women and children, 50% has been apportioned for children.

v. Similarly, the proportion of expenditure on sports, stadiums, and libraries are arrived at based on consultations with the departments who provide the user share of children from their experience in handling the data on users and expenditure. For example, the district sports complex which provides sports facilities is reported to have a usage proportion by children at 50% and the same is used to arrive at the expenditure for the year 2018-19 which was Rs 148.98 lakhs (50% of Rs 297.95 lakhs).

d. For each of the expenditure (budget line item), proportion of expenditure attributed to children is arrived at using certain criteria/information obtained from literature and research or consultations with the departments/experts. The details of the apportionment along with the explanation/reasoning used in this analysis is provided for all the identified part expenditures items in the Annexure2.

3. **Calculation of the part cost by multiplying the proportions.** This was arrived at for identified heads that can be attributed for children.

4. **Tagging the expenditures is the next step.** Tagging of expenditure is done for various markers: (i) by sectors (health, education, nutrition, protection, and multiple category that includes expenditure related to sports), (ii) by age group (0-6, 6-14, 14-18), (iii) nature of expenditure (revenue, capital), (iv) purpose –wage and non-wage, and (v) type of expenditure, direct and indirect expenditure, was undertaken in a similar manner as was the case for CSEA.

5. **CSE and CIE are summed up to arrive at the FPEC**. This is used for better understanding by gauging the expenditure against the total budgeted

expenditure, social services expenditure, total revenue receipts, Gross State Domestic Product (GSDP)and so on.

6. **Calculations for apportionment of each of the item of public expenditure (line item/head of account)**. This involves a meticulous exercise of determining the proportion by way of consultation/research studies/ beneficiary data/ child population proportion. While the exercise focuses on the identification of proportion, it also gives an understanding of the effort it requires to arrive at, including the additional data points required (number of children, expenditure by age group) relating to children. This effort can also serve as an input to guide the data management relating to children including the improvements needed with the current data management.

Chapter 4: Adding child-inclusive to child-specific: Major changes in effort-level, trends, and patterns

Adding CIE to CSE brings in some changes to the effort-level, trends, and patterns in the analysis of public expenditure for children. The major changes that emerge are discussed here:

(i) Increase in the number of departments and number of major heads of expenditure

The number of departments and major heads to be scanned for identifying the CIE increases substantially over the period of analysis from 2012-13 to 2019-20. The departments of Food and Civil Supplies, Cooperation, Scheduled Caste and Scheduled Tribe (SC/ST) development, Finance, Higher education, Housing, Urban Development, Sports and Youth services, Tourism, Public Works etc. get added in ascertaining the CIE while **the CSE focuses mainly on departments of Education, Health, Women and Child Development, Department of Social Welfare, Tribal Welfare and Minorities.**

Table 4. 1: Number of Major Heads under Child Specific Expenditure (CSE) and Full Public Expenditure on Children (FPEC) (CSE+CIE)

No. of Major Heads	Child Specific Expenditure (CSE)	Full Public Expenditure on Children (FPEC) (CSE+CIE)	Major heads added through CIE
Assam	17	21	2203, 2408, 3456 4210
Jharkhand	11	18	2203, 2204, 2205, 3451, 3456, 4235, 4250
Kerala	18	19	2408
Maharashtra	23	31	2058, 2245, 2252, 2408, 2501, 2505, 3451, 3606
Odisha	12	20	2055, 2203, 2205, 2211, 2408, 3604, 4210, 4216
Rajasthan	13	19	2203, 2205, 2245, 3456, 4210, 4250

Note: CIE stands for Child Inclusive Expenditure.

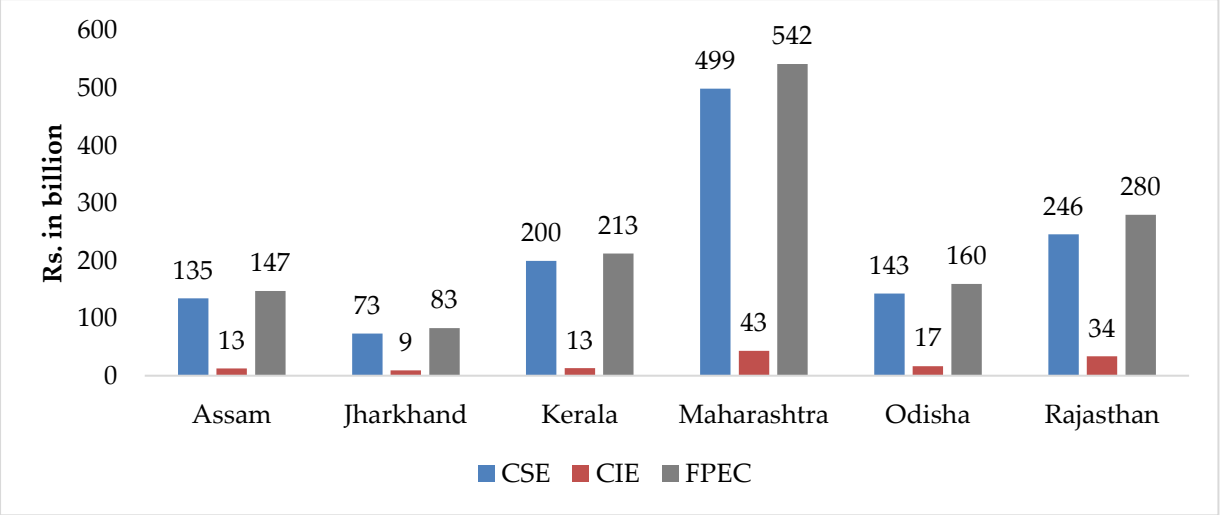
The number of major heads that got added was less in Kerala (only one) while it was highest in Maharashtra and Odisha (8) followed by Jharkhand (7), Rajasthan (6) and Assam (4).

(ii) Changes in the quantum and proportion of Total Child Expenditure across six states

The additions by way of CIE into the total estimated expenditures resulted in an increase in the total expenditure on children both in absolute term as well as its share in the total expenditure.

The average addition by way of CIE was highest in the state of Maharashtra (Rs 43 billion) followed by Rajasthan and Odisha. Kerala and Assam added Rs 13 billion by CIE while Jharkhand added only Rs 9 billion (Figure 4. 1). The detailed year wise additions are discussed in state reports (annexed to this report)

Figure 4. 1: Average CSE, CIE and FPEC for the period 2012-13 to 2019-20



Note: CSE stands for Child Specific Expenditure, FPEC stands for Full Public Expenditure on Children, and CIE stands for Child Inclusive Expenditure.

The highest per-capita expenditure (both CSE and FPEC) was witnessed in Kerala, followed by Maharashtra, Assam, and Odisha (Table 4. 2). Rajasthan and Jharkhand recorded highest increases over CSE (14% and 13% of CSE) followed by Odisha, Maharashtra, and Assam. Kerala added only 7% of CSE to arrive at FPEC.

Table 4. 2: Per-capita Child Specific Expenditure and Full Public Expenditure (INR) on Children (CSE+CIE)

State	CSE (Rs)	Rank (high to low)	FPEC (CSE+CIE) (Rs)	Rank (high to low)	Change (Rs)	Change (%) over CSE
Assam	9,738	3	10,655	3	917	9
Jharkhand	4,628	6	5,216	6	588	13
Kerala	20,729	1	22,077	1	1,348	7

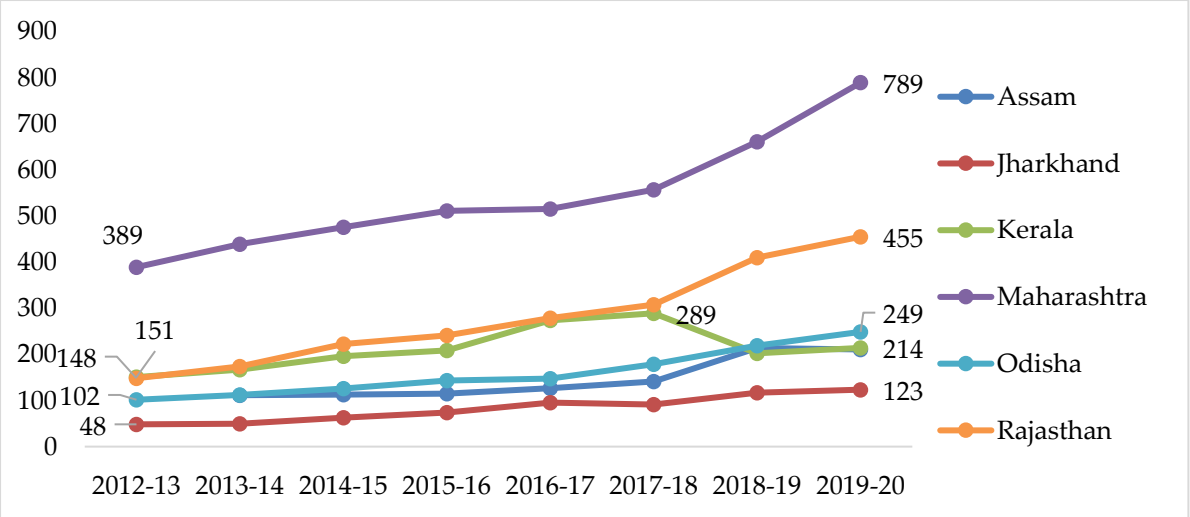
State	CSE (Rs)	Rank (high to low)	FPEC (CSE+CIE) (Rs)	Rank (high to low)	Change (Rs)	Change (%) over CSE
Maharashtra	13,009	2	14,136	2	1,127	9
Odisha	9,203	4	10,278	4	1,075	12
Rajasthan	7,727	5	8,789	5	1,062	14

Note: CSE stands for Child Specific Expenditure, FPEC stands for Full Public Expenditure on Children, and CIE stands for Child Inclusive Expenditure.

Owing to the addition through CIE, FPEC has increased significantly across the states. The highest increase in terms of percentage points over CSE was found in Rajasthan while the lowest increase was in Kerala. However, the relative rankings remained the same. Kerala and Maharashtra remined the top two and, and Rajasthan and Jharkhand the bottom two states among the group of these six states for their per-capita spending on children.

The increase in FPEC was the highest (from Rs 148 billion to Rs 455 billion) in Rajasthan which recorded a threefold increase during the eight-year period from 2012-13 to 2019-20 (Figure 4. 2). Maharashtra also witnessed a steady growth in FPEC, which doubled during the same period from Rs398 billion to Rs789 billion. In Jharkhand, FPEC increased from Rs 48 billion in 2012-13 to Rs 123 billion, recording an increase of 155%. In Odisha, FPEC increased from Rs 102 billion to Rs 249 billion during the same period, recording an increase of 144%. However, FPEC in Kerala, which has the highest per-child expenditure, increased from Rs 151 billion in 2012-13 to Rs 289 billion in 2017-18 and decreased to Rs 214 billion in 2019-20.

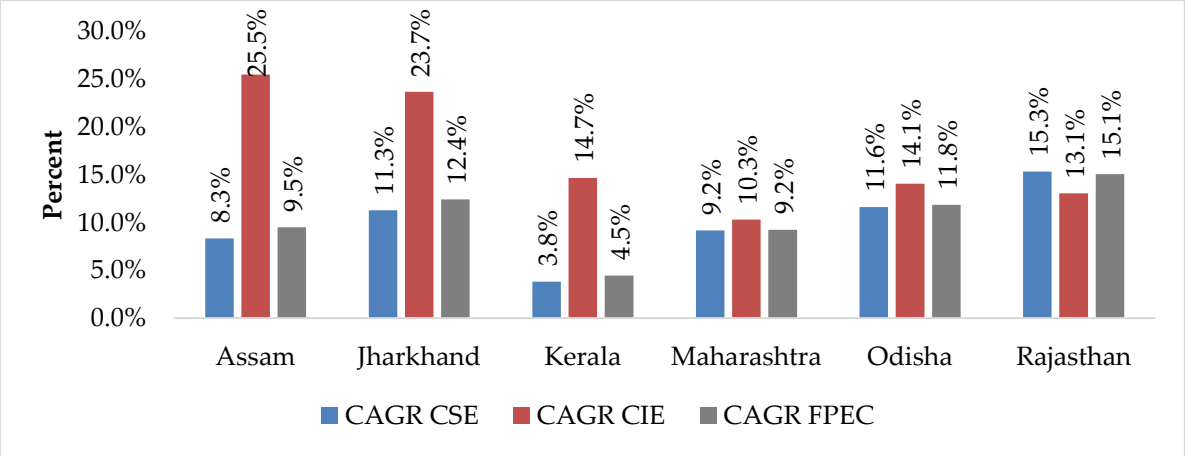
Figure 4. 2. FPEC (nominal) for the period 2012-13 to 2019-20 across six states



Note: FPEC stands for Full Public Expenditure on Children.

So, the growth rate for CSE was highest in the state of Rajasthan at 15.3% followed by Odisha and Jharkhand, while it was lowest in Kerala at 3.8% (Figure 4. 3). The growth of CIE was highest in Assam at 25.5% followed by Jharkhand and Kerala, indicating the expansion of expenditures targeting the children under different departments. The growth of FPEC was highest in Rajasthan at 15.1% followed by Jharkhand, Odisha, Assam, and Maharashtra, while the state of Kerala recorded the lowest growth at 4.5%, which also has the highest per capita FPEC. However, the fact remains that despite higher growth rates in CIE, they cover only about 9% of FPEC (average of six states) and 1% to 2% of Total Expenditure (TE) of the state. Still, this is a significant amount, and we discuss these in detail next.

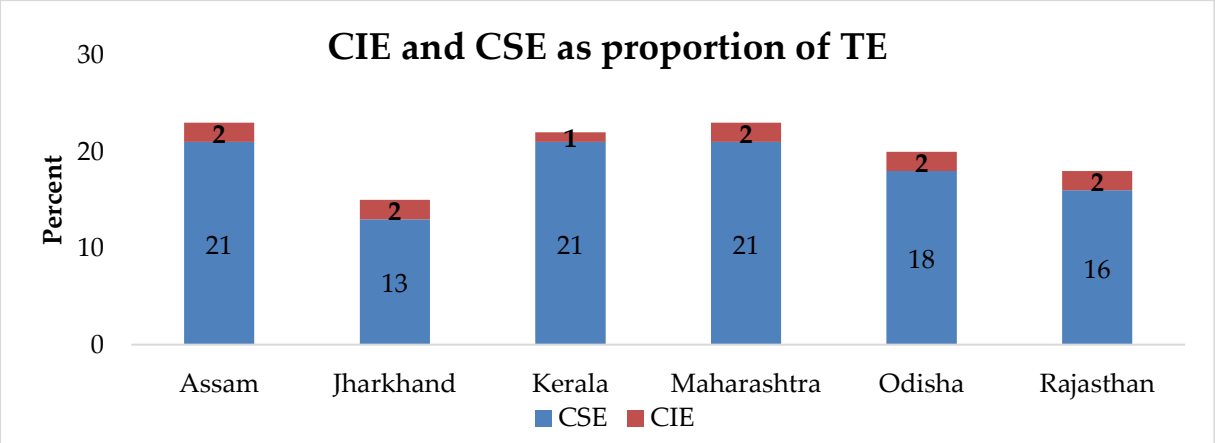
Figure 4. 3: Growth of CSE, CIE and FPEC for the period 2012-13 to 2019-20



Note: CAGR stands for Compound Annual Growth Rates, CSE stands for Child Specific Expenditure, FPEC stands for Full Public Expenditure on Children, and CIE stands for Child Inclusive Expenditure.

Figure 4.3 shows that the increase by way of CIE as a proportion of TE of the state was around 2% across the 6 states for the period 2012-13 to 2019-20 while Kerala added only 1% by way of CIE (Figure 4. 3).

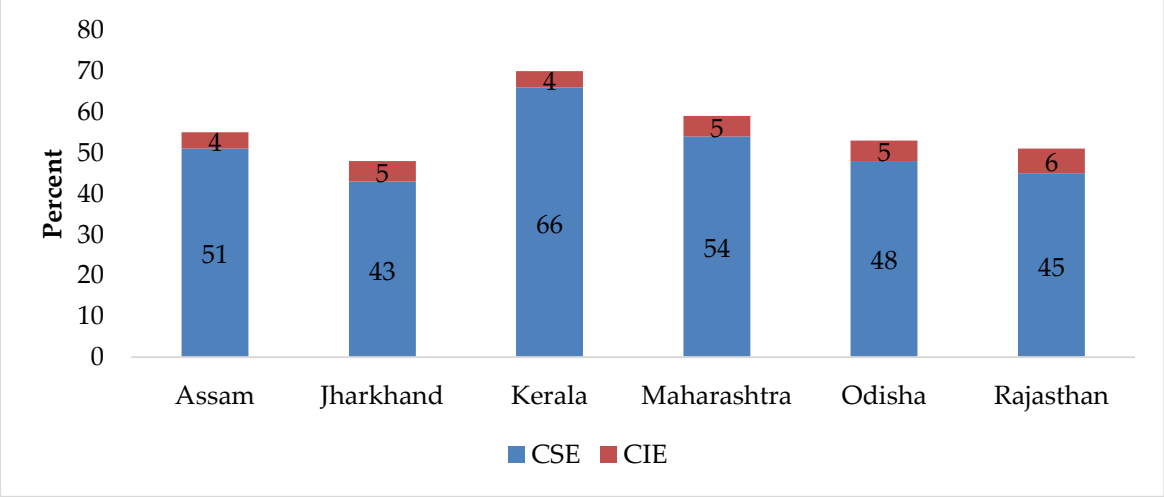
Figure 4. 4: Share of CSE and CIE in Total Expenditure for the period 2012-13 to 2019-20 (Average of eight years)



Note: CSE stands for Child Specific Expenditure, CIE stands for Child Inclusive Expenditure, and TE stands for Total Expenditure.

The child expenditure (FPEC =CSE+CIE) as a proportion of Social Services Expenditure (SSE) reflects the importance of the social sector spending on children. The child expenditure constituted about 70% of the SSE in Kerala, which was highest among the six states, while the lowest was in Jharkhand wherein the FPEC accounted for 48% of the SSE (Figure 4.4). This proportion was between 50% to 59% in other states. While social sector spending is critical for human welfare, it becomes imminent to focus on children to improve the efficacy and reach of the SSE. The average share added by the CIE among 6 states was about 5% of SSE to the FPEC which, as a total of CSE and CIE, averaged at 51% for six states.

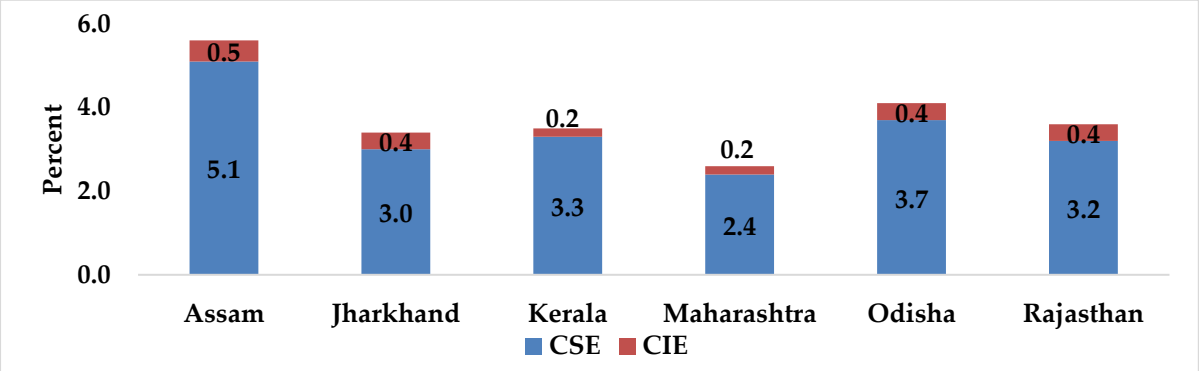
Figure 4. 5: Share of CSE and CIE in Social Services Expenditure (SSE) for the period 2012-13 to 2019-20 (Average of eight years)



Note: CSE stands for Child Specific Expenditure, CIE stands for Child Inclusive Expenditure, and SSE stands for Social Services Expenditure.

The child expenditure as a share of total GSDP of the state also gets a significant push with the addition of CIE to the CSE. Here, the FPEC (CSE+CIE) as a proportion of total state expenditure increased highest in Assam, followed by Odisha, Jharkhand, and Rajasthan (Figure 4.5). Kerala and Maharashtra recorded the lowest addition by way of CIE at 0.2% of GSDP. On an average, the addition was 0.4% of GSDP across the 6 states by way of CIE which increased the share of FPEC to GSDP to 3.4%.

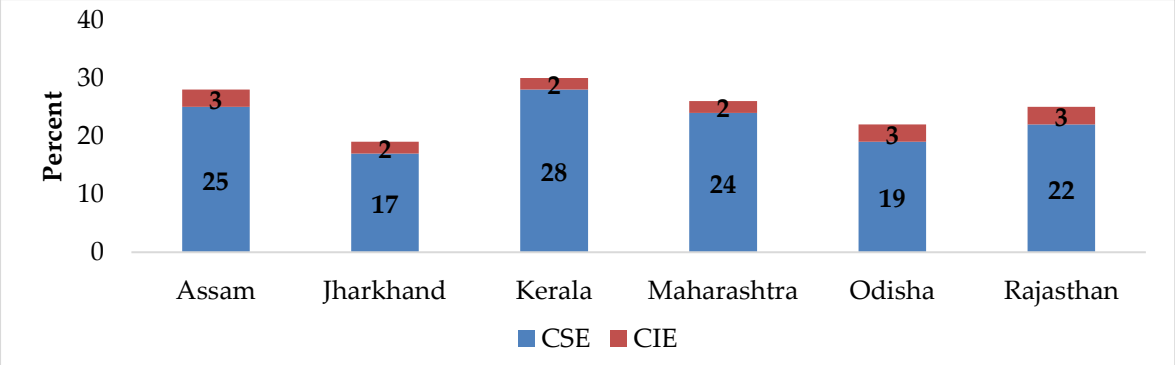
Figure 4. 6: Share of CSE and CIE in Gross State Domestic Product (GSDP) for the period 2012-13 to 2019-20(Average of eight years)



Note: CSE stands for Child Specific Expenditure, and CIE stands for Child Inclusive Expenditure.

The FPEC as a share of Revenue Receipts (RR) is an important indicator to understand the prioritisation of expenditure in the state. Here too Kerala stands first with spending about 30% of the RR on children (Figure 4.6) followed by Assam (28%), Maharashtra (26%), Rajasthan (25%), Odisha (22%), and Jharkhand (19%). The addition of CIE to CSE has pushed the FPEC in all 6 states by 2% to 3%.

Figure 4. 7: Share of CSE and CIE in Revenue Receipts (RR) for the period 2012-13 to 2019-20(Average of eight years)



Note: CSE stands for Child Specific Expenditure, and CIE stands for Child Inclusive Expenditure.

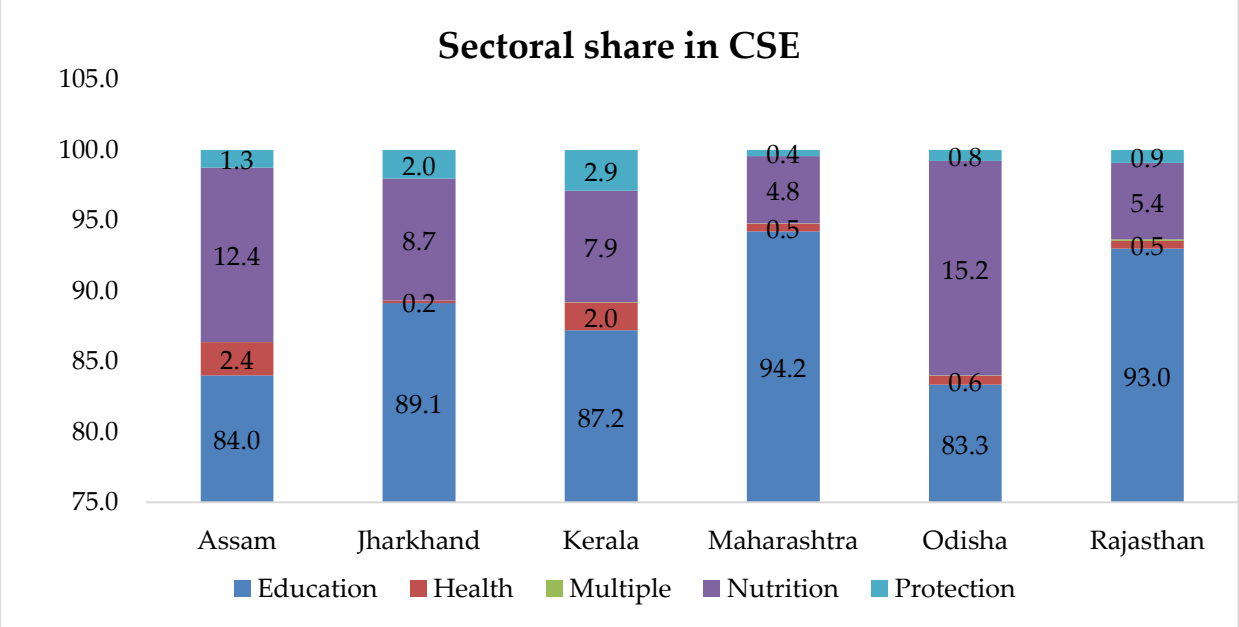
The FPEC as a share of GSDP, TE and RR has shown an increasing trend in the last three years in the states of Maharashtra, Odisha, and Rajasthan[12]. However, Jharkhand and Assam, which have shown an increase in FPEC in absolute terms, have shown a steady declining trend regarding their share in GSDP, TE and RR. Kerala also has shown a decrease owing largely to overall reduction in expenditures of the state.

(iii) Changes in the sectoral proportion of Total child expenditure

The average FPEC for the period 2012-13 to 2019-20 was compared with that of the average CSE for the same period (Figures 4.8 and 4.9). The FPEC sectoral proportions indicated a significant change over the CSE sectoral composition by way of increased share of health expenditure.

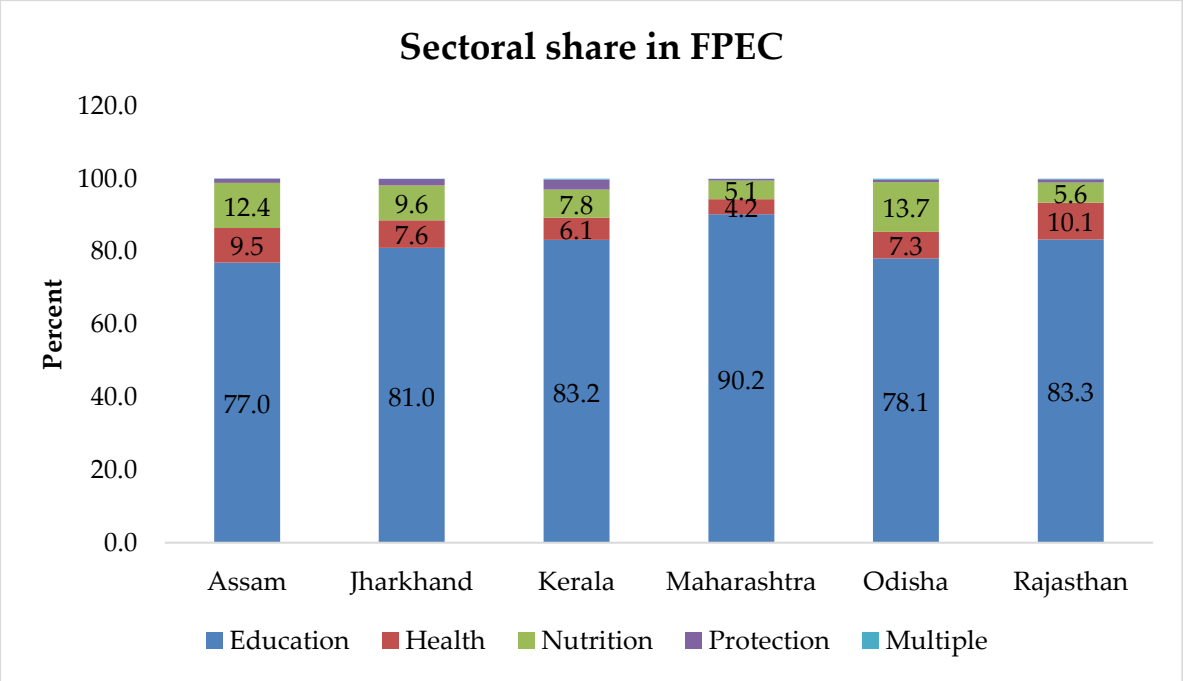
The increases in the health sector were largely due to expenditure in health care services attributed to CIE based on the population proportion. As a result of increased share of health, the share of education went down with the exception of Jharkhand despite the fact that the size went up in all states with the addition of part expenditure by way of hostels catering to multiple age groups (post-matric) and scholarships (post-matric). Similarly, the share of the nutrition in the total expenditure has also decreased in all the six states.

Figure 4. 8: Sectoral share of Child Specific Expenditure (CSE) for the period 2012-13 to 2019-20



[12] Please refer to the reports of the six states in Part B of this report.

Figure 4. 9: Sectoral share of Full Public Expenditure on Children (FPEC) for the period 2012-13 to 2019-20



(iv) Changes in the proportion of child expenditure by age groups.

In the CSE analysis, the expenditure was highest in the age group 6-14 years, and the same trend continued in four states except for Kerala and Rajasthan wherein the expenditure for the age group 14-18 years became either equally or more prominent (Table 4.3). The other important impact through CIE was the increase in the expenditure under multiple age groups. This is largely owing to the increase in the health and education components of the CIE which largely fall under multiple age group category.

Table 4. 3: Share of expenditure by age groups in CSE and FPEC (CSE+CIE) (in %)

	Age Groups	Assam	Jharkhand	Kerala	Maharashtra	Odisha	Rajasthan
CSE	0-6	10	13	7	5	16	4
	6-14	56	65	44	48	49	48
	14-18	31	15	46	38	33	46
	Multiple	3	6	2	8	1	1
FPEC	**Age Groups**	**Assam**	**Jharkhand**	**Kerala**	**Maharashtra**	**Odisha**	**Rajasthan**
	0-6	8	6	4	5	14	3
	6-14	47	65	28	41	46	40
	14-18	29	16	53	39	29	42
	Multiple	16	13	14	15	12	15

Note: CSE stands for Child Specific Expenditure, FPEC stands for Full Public Expenditure on Children, and CIE stands for Child Inclusive Expenditure.

(v) Changes in the proportion of child expenditure by direct transfers, non-wage, and capital expenditures.

The share of direct transfers has shown an increase in FPEC as compared to CSE-based analysis in all the states owing to the increase in the direct transfers by way of post matric scholarships and other incentives. The shares of non-wage expenditures also recorded an increase by the addition of CIE. This is due to the fact that the proportion of expenditure meant for creation of assets such as hostels, hospitals libraries, and playgrounds meant for different age groups got included and this resulted in the increase of non-wage expenditures as well as the capital expenditures meant for children.

The classification of expenditure/accounts that exists in education cannot be found in the health and nutrition sectors for children. This may also indicate that specific accounting for children may help to target and attribute the expenditure better—this can impact the indicators more effectively.

The education sector has clear account codes that indicate the expenditures meant for children. This has also helped to target the expenditures better. The classification of expenditure/accounts that exists in education cannot be found in the health and nutrition sectors for children. The sectors of nutrition and health do not have separate account codes while the significant proportion of these expenditures goes for children.

Chapter 5: Conclusions and Suggestions

The addition of CIE to CSE brings some new dimensions to the exercise of examining public expenditure on children by making it more comprehensive. However, assessing either only CSE or both CSE and CIE has its own advantages and disadvantages. While CSE-based analysis is quicker, the FPEC analysis with CIE included is a much more time-taking exercise. Without CIE, there is always a scope for speculation regarding what the remaining amount for children could be whereas undertaking of CIE ends that speculation.

Given the time constraint linked with CIE estimates on one hand, and the desirability of this estimation on the other as it makes it more comprehensive, the states may choose to undertake a CSE-based analysis every year while undertaking CIE-based analysis to arrive at FPEC once in three years. During the intermittent period, the previous CIE analysis can be used as an assumption for adding a particular amount to arrive at tentative FPEC to inform policy choices and decide budget priorities.

Given that the returns on investment is highest for children as a group, especially for early childhood care and education (https://heckmanequation.org/[14]), the analysis also points to the need for examining children as a specific group for targeting the expenditure. For instance, understanding the issues of access for education or using school as a medium to detect the vulnerabilities and addressing those impediments relating to livelihoods can make the pro-poor developmental programmes more comprehensive. The programmes may include health insurance and social security. Health, nutrition, and protection expenditures meant for children can be effectively targeted using school as the medium through budget. This could also help in reducing transaction costs. These expenditures could be targeted better by suitably

[13] Professor Heckman is the professor of economics at University of Chicago, a Nobel Prize winner in economics, and an expert in the economics of human development. https://heckmanequation.org/resource/early-childhood-education-has-a-high-rate-of-return/https://heckmanequation.org/resource/research-summary-lifecycle-benefits-influential-early-childhood-program/

[14] Professor Heckman is the professor of economics at University of Chicago, a Nobel Prize winner in economics, and an expert in the economics of human development. https://heckmanequation.org/resource/early-childhood-education-has-a-high-rate-of-return/https://heckmanequation.org/resource/research-summary-lifecycle-benefits-influential-early-childhood-program/

defining codes for expenditure related to children. This can also help to address the deficits in child expenditures for specific sector and age groups.

In order to facilitate the analysis of public spending on children and also prepare child budget documents, certain changes in the accounting practices could also play an enabling role. As the sectoral analysis indicated, the education budgets are more clearly classified for discerning heads or part expenditure for children, while the health and nutrition budgets are not. A step in the direction would be to have account codes for children that would help in targeting the expenditures more effectively. This will also help monitor the expenditures by correlating with the suitable indicators. Considering children as a group through budget codes to target public expenditure can potentially go a long way in addressing the issues of child development.

Part B: State Reports

Assam – State Report

How big is the Child Inclusive Expenditure (CIE) on children?

The Child Specific Expenditure (CSE) increased from Rs 106 billion in 2013-14 to Rs 187 billion in 2019-20. The addition of Child Inclusive Expenditure (CIE) was to the tune of Rs 5 billion to Rs 23 billion for the same period. CIE added about 4% to 13% to the CSE across the years while the average addition was 9%. Of the average full child expenditure, about 90% was CSE, while the rest accounted for CIE.

Figure 1: Growth of CIE and CSE over years

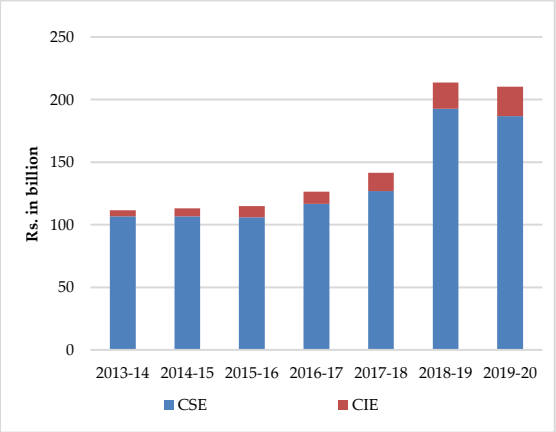
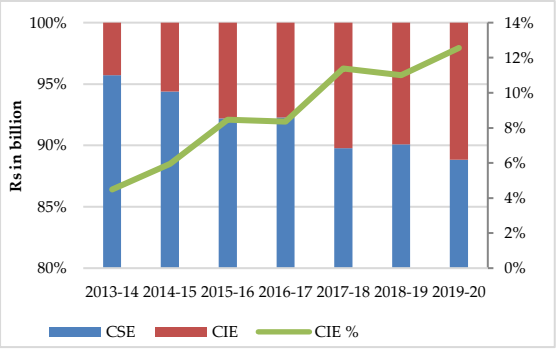
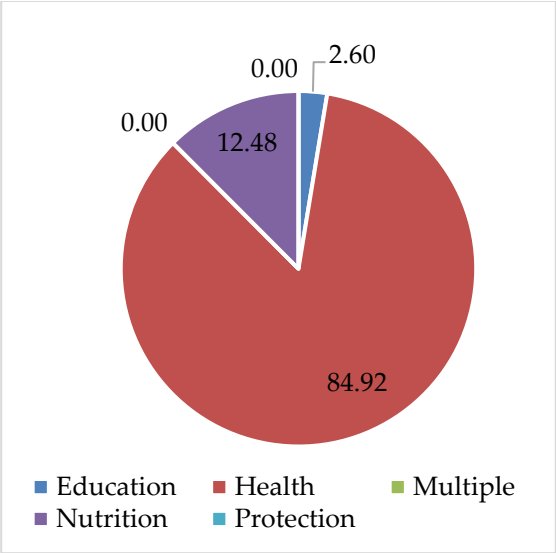


Figure 2: Share of CIE over years



Though the CIE expenditure is relatively very less, it covers wider schemes from different sectors like art and culture, technical education, sports, health, Public Distribution System (PDS), hostels, post-matric scholarships. Nearly 85% of the addition was from the health sector, while education and nutrition added 3% and 12% of the CIEs, respectively.

Figure 3: Sectoral Composition of CIE



While CSE covered 15 grants and 17 Major Heads of expenditure, CIE included 9 grants and 11 Major Heads of expenditure. The number of line items considered in each of the Major Heads increased in the CIE analysis. The per capita expenditure considering the CSE increased from Rs 7,890 during 2013-14 to 13384 in 2019-20. The per capita addition of CIE was Rs 354 in 2012-13, and it increased to Rs 1,681 in 2019-20.

Figure 4: Full Public Expenditure on Children (FPEC) has increased gradually

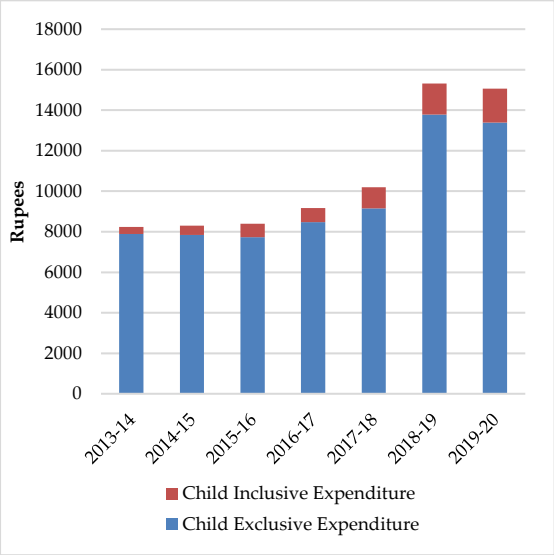


Figure 5: Full Public Child Expenditure over years

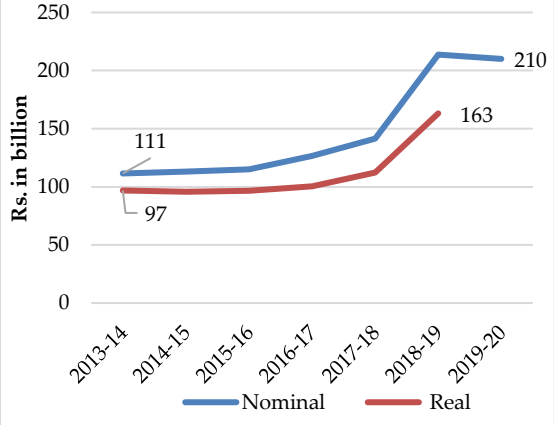
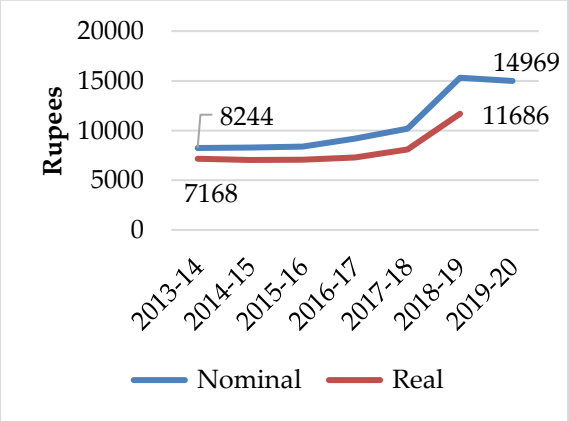
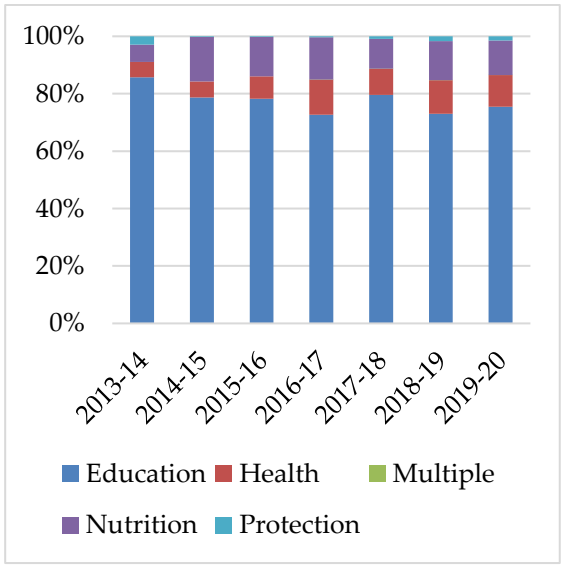


Figure 6: Per child expenditure over years



The Full Public Expenditure on Children (FPEC) grew gradually from Rs 111 billion in 2013-14 to Rs 210 billion in 2019-20. Similarly, child expenditure in real terms went up from Rs 97 billion in 2013-14 to Rs 163 billion in 2018-19. The average annual growth rate has been 15% and 12% in nominal and real terms, respectively.

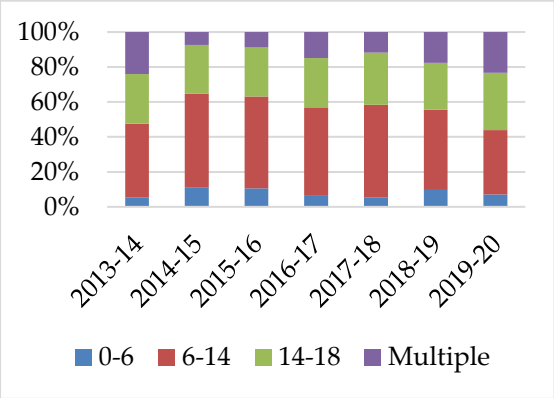
Figure 7: Full child expenditure across sectors



The expenditure on children across five sectors, namely Education, Health, Nutrition, Protection, and Multiple (more than one) is discussed here. In Assam, there is very little expenditure made on sports related schemes (around four schemes). Education consists of an average of 80% of all the sectors across all the years. In 2013-14, Nutrition consisted of only 2%, and it increased to 18% in 2014-15 and remained constant for two years continuously. However, in 2019-20, it decreased to 10%. Health sector

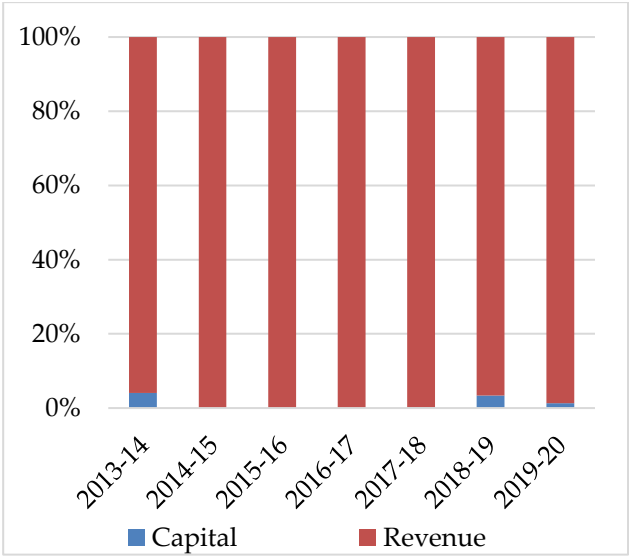
accounted for less proportion in the first three years, increased in 2016-17 to 10% and again decreased by 2% in 2019-20. Multiple and Social Protection covered a very small percentage in all the years.

Figure 8: Full child expenditure across age groups



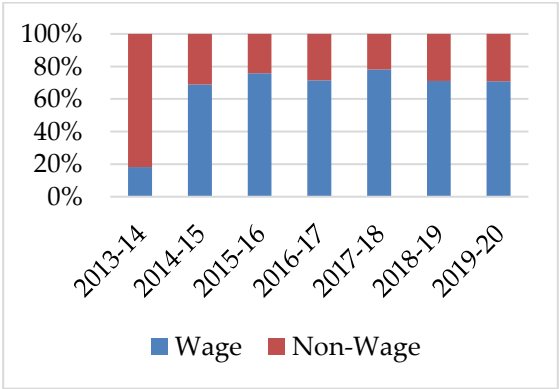
The data of age-wise distribution of spending on children consists of various age groups such as 0-6 years, 6-14 years,14-18 years, and multiple. Till 2018-19, a major share was allocated towards the ages 6-14 (school-going children), constituting an average share of 50% of the child expenditure; however, in 2019-20, its share reduced a bit by 4 percentage points. Children in the age group 0-6 years received an average 8% of child expenditure. Expenditure on children of age group 14-18 years covered an average of 30% across all the years.

Figure 9: Full child expenditure by Revenue and Capital



The graph shows that the major share of the expenditure on children has been done in revenue terms, which is nearly 100% across all the years. Capital expenditure was just 2% in 2018-19 and after that it became negligible.

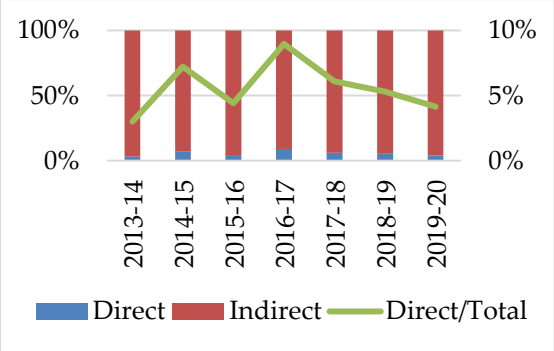
Figure 10: Full child expenditure by Wage and Non-Wage



The wage component that comprised of salaries, contractual wages, and fees for professional services formed the bulk of expenditure at 80%, on an average. The non-wage expenses

which include social transfers such as books, shoes, scholarships, food expenses accounted for an average of 20% across all the years, reaching its peak in the year 2016-17. Except in the year 2013-14, where the wage expenditure comprised of nearly 20% and non-wage comprised of 80%, it has been relatively constant across the years. Compared to the CSE analysis, there is at least around 5% fall in the share of wage expenditure.

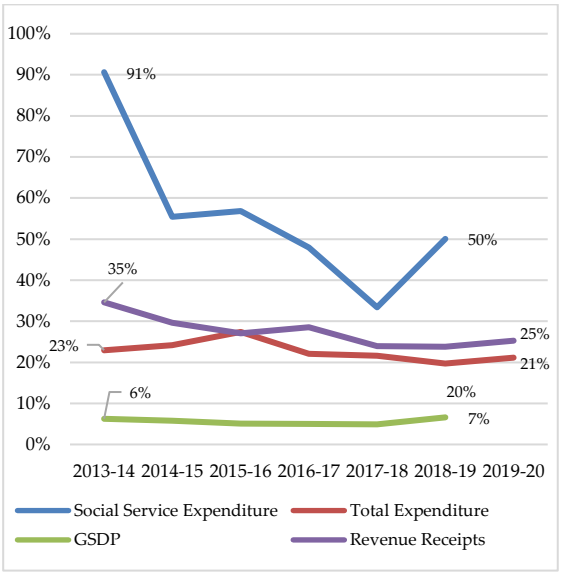
Figure 11: Full child expenditure by type of transfer



Direct transfers to a child comprise of books, bags, shoes, uniforms, bicycles, meal expenses, scholarships, food subsidies, supply and distribution of food supplies, etc. The share of indirect transfers to children has been between 6% to 8%. The surge in 2019-20 was mainly due to the higher disbursements in the schemes like distribution of bicycles, scholarships, cycles to school-going students, and dress distribution to children in Anganwadi centres. The share of direct transfers has been between 1%-2%.

The child expenditure as a share of total expenditure was the lowest, at 20%, in 2018-19. The average social service expenditure was 56% and within a range of 91% in 2013-14 to 50% in 2019-20. There was subsequent decrease in the share of revenue receipts from 35% in 2013-14 to 25% in 2019-20.

Figure 12: Full child expenditure as a proportion of Gross State Domestic Product GSDP, Revenue Receipts (RR), Social Services Expenditure (SSE) and Total Expenditure (TE)



Major Implications:

1. In comparison to the CSE analysis, the FPEC, inclusive of the CIE expenditure, provides a comprehensive understanding covering hostels benefitting children and age groups above 18 years, post-matric scholarships, sports, Industrial Training Institutes (ITIs), polytechnic, vocational

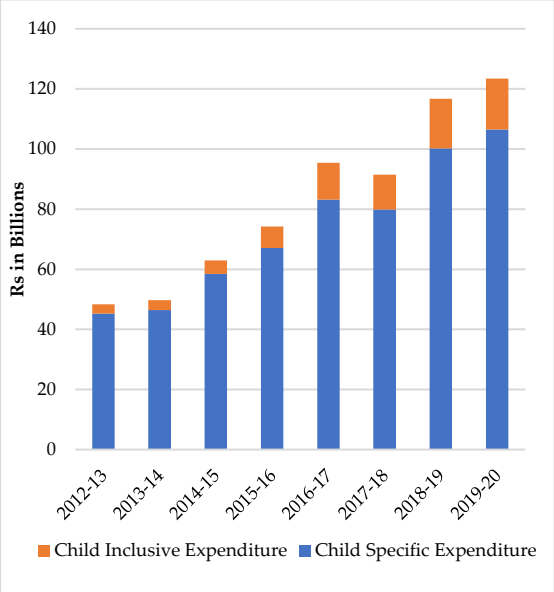
education, health expenditure including National Health Mission (NHM), PDS, supply and subsidies, and women and child welfare.

2. In the CSE analysis, the health expenditure that was considered was very limited; hence, it constitutes to less than 1%. With the inclusion of expenditure under disease prevention programmes, NHM, hospitals, dispensaries, free treatment, and drugs supply services catering to children, the share of child expenditure came to an average of 10%.
3. The analysis of direct transfers to children has also seen a slight increase in comparison to the CSE analysis, with the inclusion of food distribution and supply programmes.
4. These limitations reveal that it is important to consider children aged 0-18 years as one category and maintain the data for the related schemes and expenditure to really understand the child expenditure in total.

Jharkhand – State Report

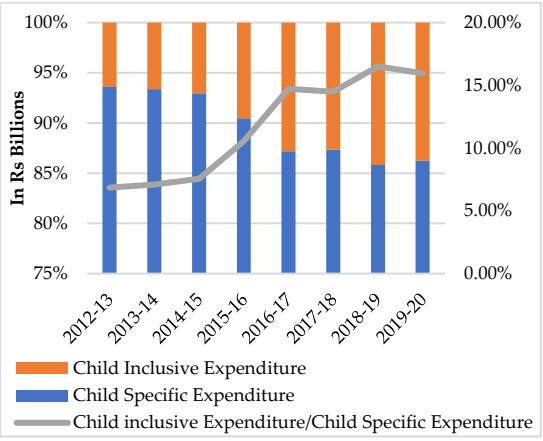
How big is the CIE on children?

Figure 13: Growth of CIE and CSE over years



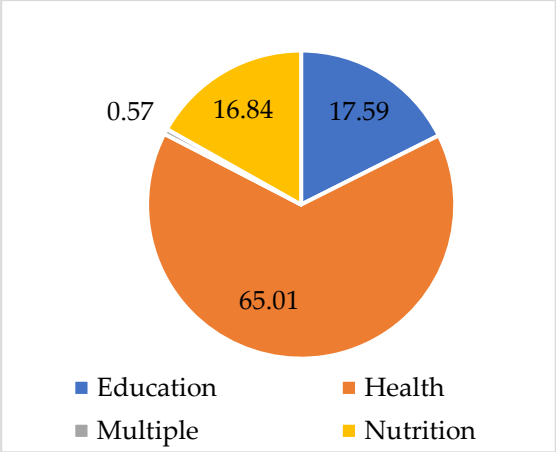
The CSE increased from Rs 45 billion in 2012-13 to Rs 106 billion in 2019-20. The addition of CIE was to the tune of Rs 3.1 billion to Rs 16.9 for the same period. On an average, CIE added about 7% to 16% of the CSE across the years. Of the average full expenditure on children, about 86% was CSE, while the rest accounted for CIE.

Figure 14: Share of CIE over years



Though CIE expenditure is relatively very less, it covers wider schemes from different sectors like art and culture, technical education, sports, health, PDS, post-matric hostels, and post-matric scholarships. Nearly 66% of the addition was from the health sector while education and nutrition added 18% and 17% of the CIE, respectively.

Figure 15: Sectoral Composition of CIE



While the CSE covered 8 departments and 11 Major Heads of expenditure, CIE included 8 departments and 15 Major Heads of expenditure. The number of line items considered in each of the Major Heads increased in the CIE analysis. The per capita expenditure considering only the CSE increased from Rs 3,050 during 2012-13 to Rs 6,515 in 2019-20. The per capita addition of CIE was Rs 209 in 2012-13 and it increased to Rs 1,040 in 2019-20.

Figure 16: Full Public expenditure on children (FPEC) has increased gradually

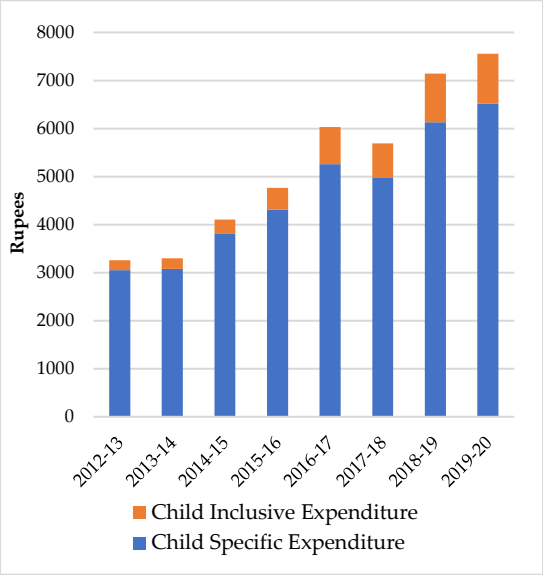


Figure 17: Full child expenditure over years

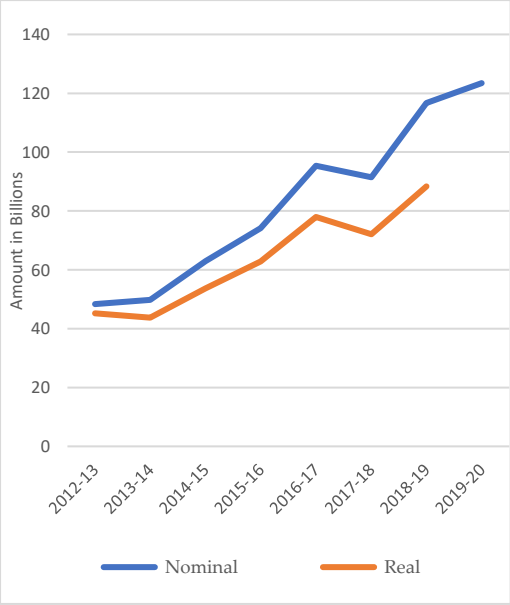
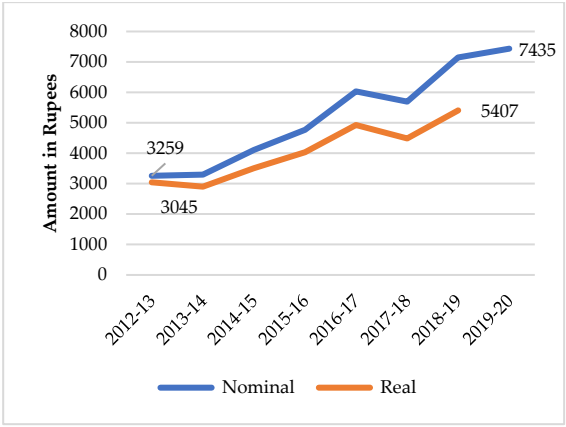
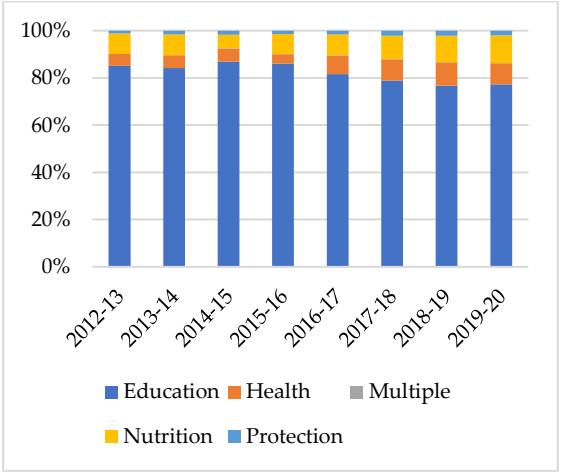


Figure 18: Per child expenditure over years



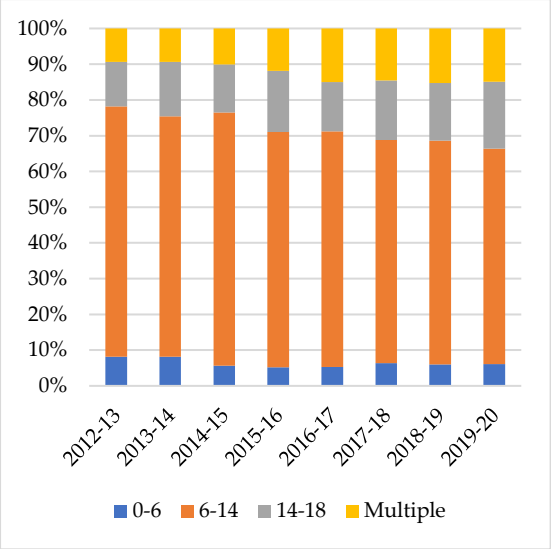
The full child expenditure has grown gradually from Rs 48 billion in 2012-13 to Rs 123 billion in 2019-20. The expenditure has grown in a similar trend in real terms. The average annual growth rate has been 15% in nominal terms and 12% in real terms. Along with the full expenditure on children, the per-child expenditure also increased over this period. It increased from Rs 3,259 to Rs 7,435 in 2019-20; in real terms, it increased from Rs 3,045 to Rs 5,407 in 2018-19, at 2011-12 prices.

Figure 19: Full child expenditure across sectors



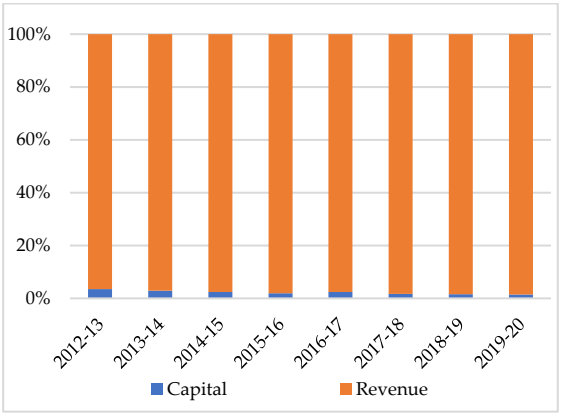
The share of Education sector has been nearly 80% across all years. The Health sector constitutes of the second highest share of child expenditure, which gradually increased from 10% to nearly 25% in 2019-20. The average share of Nutrition sector is nearly 10%, which increased from 4% in 2012-13 to 10% in 2019-20. The Protection and Multiple sectors constitute, relatively, a much lower share of child expenditure.

Figure 20: Full child expenditure across age groups



The age-wise data analysis revealed that most part of child expenditure is constituted to children aged 6-14 years, which is elementary education, comprising of 65% share of total child expenditure. It can be noticed that the share of expenditure for children aged 14-18 years also increased over the years along with the 6-14 age group, thus having a positive effect in education. Children aged 0-6 years comprise 30% of the child population but only 6% of the full child expenditure. The multiple age group, which constituted only 1%-2% in the CSE analysis, contributes an average of 13% across all years and around 20% in the year 2016-17, which is also inclusive of CIE. By including all child inclusive schemes that also benefit different age groups, the share of expenditure also gradually increased.

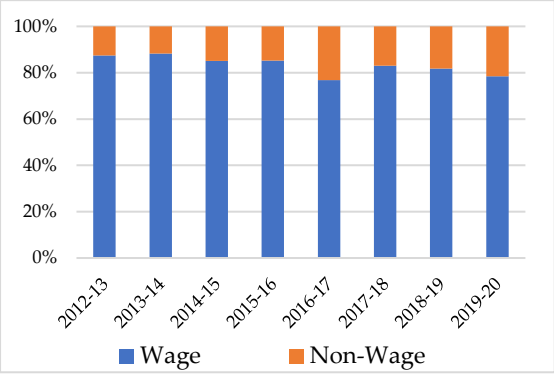
Figure 21: Full child expenditure by Revenue and Capital



The full child expenditure was incurred largely in Revenue terms, i.e., about 98% across the years. There was a gradual increase in the share of capital expenditure in the years 2014-15 and 2017-18; however, there was again a decrease in the year 2019-20.

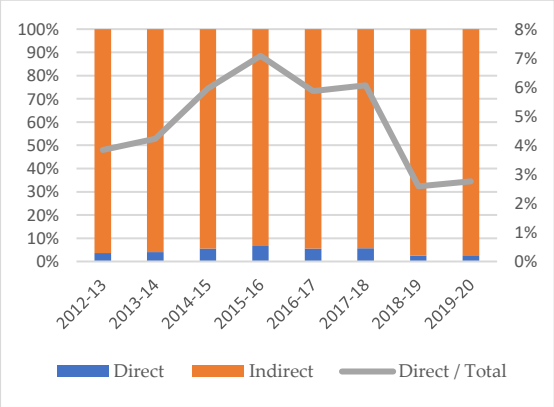
The wage component which comprised of salaries, contractual wages, fees for professional services, etc., formed the bulk of full child expenditure, at 80% on an average.

Figure 22: Full child expenditure by Wage and Non-Wage



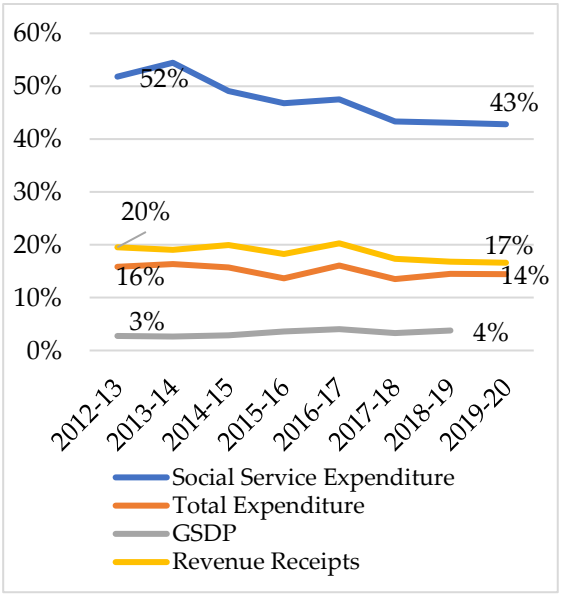
It has been relatively constant across the years. In comparison to the CSE analysis, there is at least around 5% fall in the share of wage expenditure owing to increase in the CIE through capital expenditure.

Figure 23: Full child expenditure by type of transfer



Direct transfers to the child comprise of books, bags, shoes, uniforms, bicycles, meal expenses, scholarships, food subsidies, supply and distribution of food supplies, etc. The share of indirect transfers to children was between 4% to 6%, except for the peak in 2019-20 at almost 6%. The surge in 2019-20 was mainly due to the higher disbursements in the schemes like distribution of bicycles, scholarships, cycles to school going students and dress distribution to children in Anganwadi centres. The share of direct transfers was between 1%-2%. The slight increase in this share of direct transfer is with inclusion of food supplies, subsidies in PDS. While most of the direct transfers cater to specific religions, social classes, and tribal communities, some of the transfers are universal in nature as well.

Figure 24: Full child expenditure as a proportion of GSDP, Revenue Receipts, SSE and TE



The share of FPEC in the total state expenditure across all the years averaged at 15% and decreased over years. The share of child expenditure as a share of total expenditure was the lowest at 14%. The average share of FPEC in social service expenditure on children was 47% and the range was between 53% in the year 2012-13 to

43% in the year 2019-20. There was a decrease in FPEC as a share of revenue receipts from 20% in the year 2012-13 to 17% in the year 2019-20.

Major Implications:

1. In comparison to the CSE analysis, the FPEC inclusive of the CIE expenditure provides a comprehensive understanding covering hostels benefitting children and age groups above 18 years, post-matric scholarships, sports, ITIs, polytechnic, vocational education, Health expenditure including NHM, PDS, supply and subsidies, and women and child welfare.
2. In the CSE analysis, health expenditure that was considered was very limited and constituted for 1% of child expenditure. With CIE covering all the necessary disease prevention programmes, NHM, hospitals, dispensaries, free treatment, and drugs supply services that cover children as well, it increased the share of health expenditure to an average of 12.5%.
3. The analysis of direct transfers to children also saw a slight increase in comparison to the CSE analysis with the inclusion of food distribution and supply programmes.
4. By considering all such important expenditure, the analysis has become more robust and complete. However, there are limitations with respect to the data availability and the assumptions made. As some departments or the directorates do not maintain data age wise or class wise, especially in Health, it is nearly impossible to extract the expenditure figures accurately.
5. These limitations reveal that it is important to consider children aged 0-18 years as one category and maintain the data for the related schemes and expenditure to really understand the child expenditure in total.

Kerala – State Report

How big is the CIE on children?

The CSE increased from Rs 144 billion in 2012-13 to Rs 195 billion in 2019-20. The addition of CIE was to the tune of Rs 6.4 billion to Rs 19 billion for the same period. On an average, CIE added about 4% to 10% to the CSE across the years. Of the average full child expenditure, about 90% was CSE, while the rest accounted for CIE.

Figure 25: Growth of CIE and CSE over years

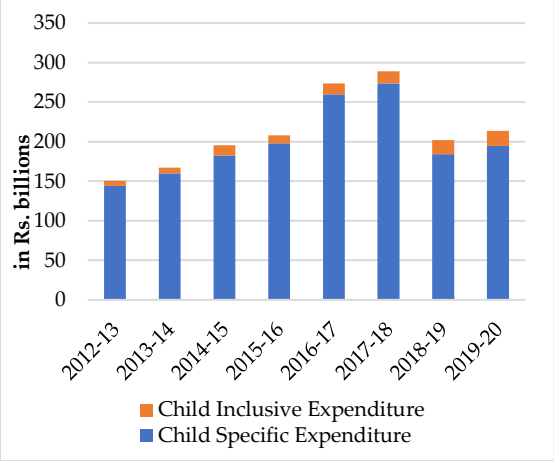
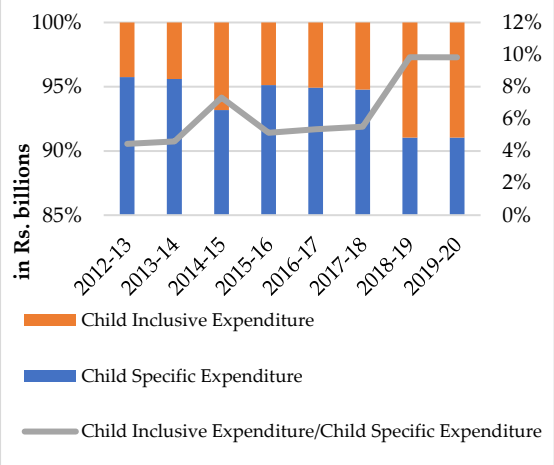
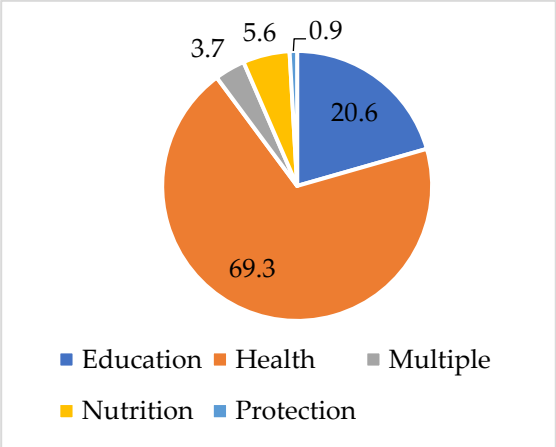


Figure 26: Share of CIE over years



Though the CIE expenditure was relatively very low, it covered wider schemes from different sectors like art and culture, technical education, sports, health, PDS, hostels, post-matric scholarships and others. Nearly 69% of the addition was from the health sector, while education and nutrition added 21% and 6% of the CIEs, respectively.

Figure 27: Sectoral Composition of CIE



While the CSE covered 13 departments and 16 Major Heads of expenditure, CIE included 9 departments and 11 Major Heads of expenditure. The number of line items considered in each of the Major Heads increased in the CIE analysis. The per capita expenditure considering the CSE increased from Rs 14,622 during 2012-13 to Rs 20,505 in 2019-20. The per capita addition of CIE was Rs 649 in 2012-13 and it increased to Rs 2,016 in 2019-20.

Figure 28: Full Public Expenditure on Children (FPEC) has increased gradually

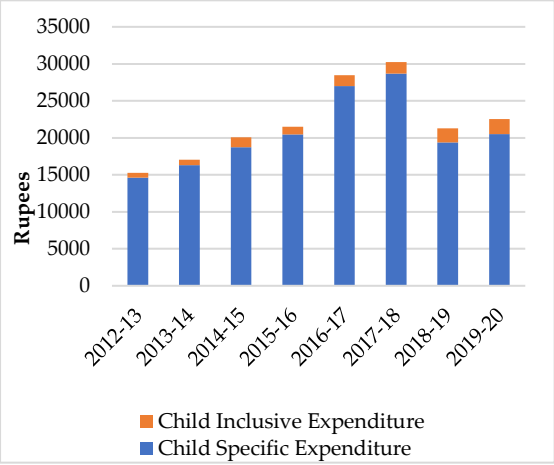


Figure 29: Full child expenditure over years

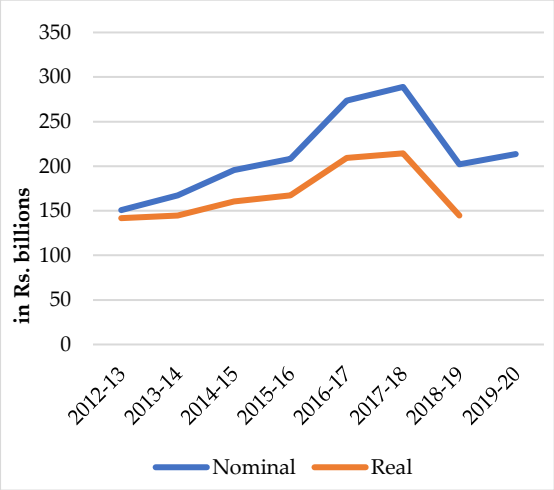
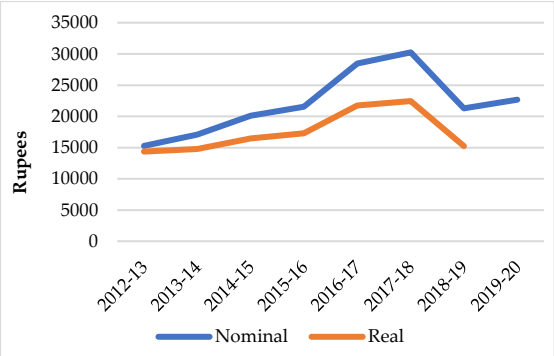
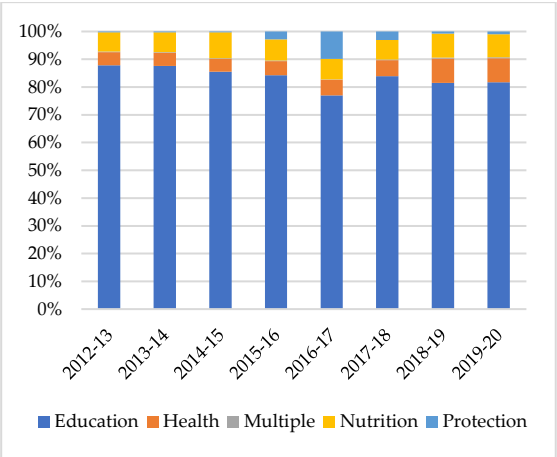


Figure 30: Per child expenditure over years



The full child expenditure grew gradually from Rs 151 billion in 2012-13 to Rs 214 billion in 2019-20. The average growth rate for real was 6.7%, which increased gradually from 10% in 2012-13 to 31% in 2016-17, and further dipped to 5% in 2019-20. The average growth rate in nominal terms increased gradually. However, there was a dip in the year 2018-19 for both real and nominal terms as the there was a dip in the full child expenditure. The reduction in the expenditure was observed in three sectors, namely education, nutrition, and social protection—this led to a high reduction over the years. Along with the full child expenditure, the Per-Child Expenditure (PCE) also increased over this period. It increased from Rs 15,272 to Rs 22,668 in 2019-20 and, in real terms, it increased from Rs 14,360 to Rs 15,246 in 2018-19 at 2011-12 prices.

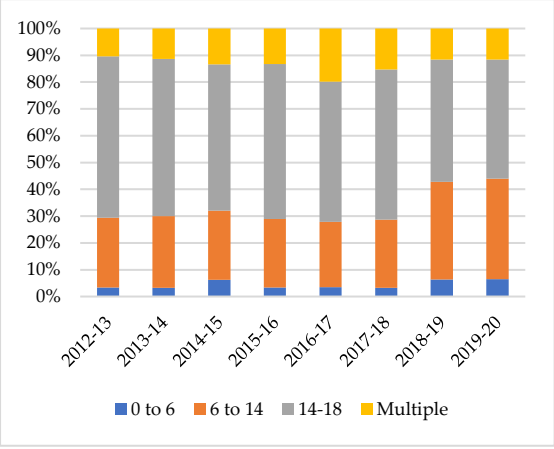
Figure 31: Full child expenditure across sectors



The share of Education sector was nearly 80% across all years with a minor dip to 75% in the year 2016-17. The Health sector constituted 15% of the full child expenditure. The Nutrition sector consisted of 10% of the full child expenditure. The highest contribution to the Nutrition sector was seen in 2014-15 and the lowest in 2017-18. The Protection sector constituted of a relatively low or no share of child expenditure, except in the years 2015-16, 2016-17, and 2017-18. The share of Multiple sectors is negligible.

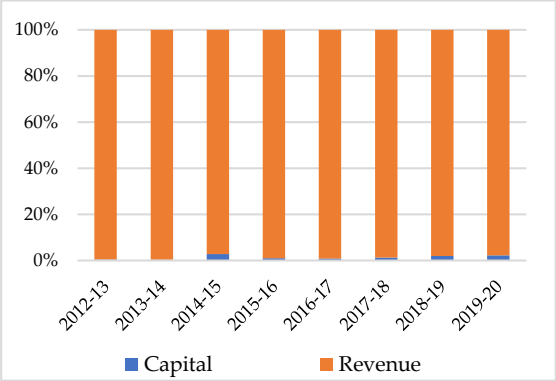
The age-wise data analysis revealed that most part of child expenditure constituted to children age 14-18 years, which is secondary and higher education comprising of 60% share of full expenditure.

Figure 32: Full child expenditure across age groups



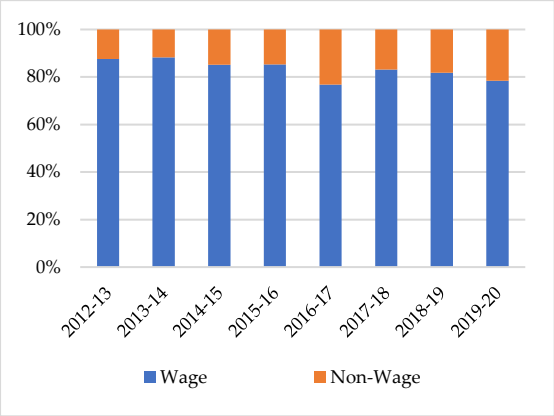
It can be noticed that the share of expenditure for children between age groups 14-18 decreased over the years and there was an increase in child expenditure for age groups between 6-14 owing to Samagra Shiksha. The Multiple, which constituted only 1%-2% in the CSE analysis, contributed an average of 15% across all years and around 20% in the year 2016-17, which is also inclusive of CIE. By including all child inclusive schemes which also benefit different age groups, the share of expenditure also gradually increased.

Figure 33: Full child expenditure by Revenue and Capital



The full child expenditure was incurred largely in Revenue terms, i.e., about 98% across the years. There was an increase in capital expenditure in the year 2014-15 and it gained momentum again from 2017-18 to 2019-20.

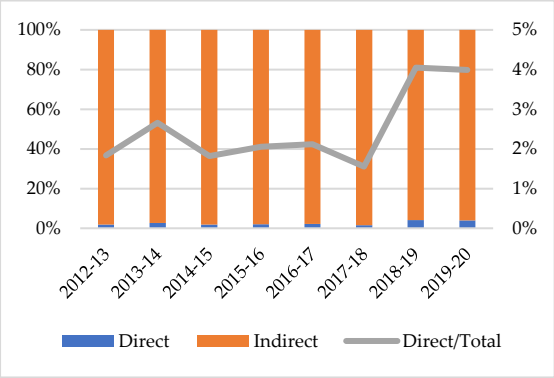
Figure 34: Full child expenditure by Wage and Non-Wage



The wage component which comprised of salaries, contractual wages, fees for professional services, etc., formed the bulk of full child expenditure at 80% on an average.

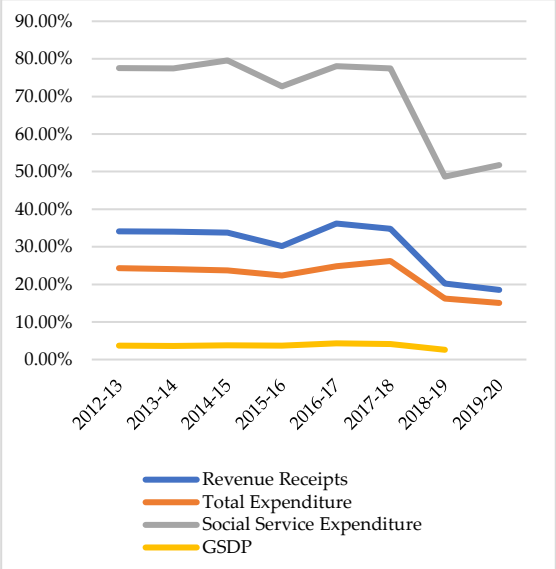
In comparison to the CSE analysis, there is at least around 5% fall in the share of wage expenditure. This slight decrease could be because all establishment expenditure (Ex- Minor head 001 Direction and Administration) was not considered unlike the CSE, where in the entire administration expenditure could be considered.

Figure 35: Full child expenditure by type of transfer (Direct/Indirect)



Direct transfers to the child comprise of books, bags, shoes, uniforms, bicycles, meal expenses, scholarships, food subsidies, supply and distribution of food supplies, etc. The share of indirect transfers to children was between 3% to 4% The surge in 2019-20 was mainly due to the higher disbursements in the schemes like distribution of bicycles, scholarships, cycles to school going students and dress distribution to children in Anganwadi centres. The share of direct transfers was between 1%-2%. The slight increase in this share of direct transfer is with inclusion of food supplies, subsidies in PDS. While most of the direct transfers cater to specific religions, social classes, and tribal communities, some of the transfers are universal in nature as well.

Figure 36: Full child expenditure as a proportion of GSDP, Revenue Receipts, SSE and TE



The share of full expenditure was similar across years with an average of 22%. The share of child expenditure as a share of full expenditure was the lowest, at 15%, in the year 2019-20. The average of social service expenditure was 70% and within a range of 77% in the year 2012-13 to 51% in the year 2019-20. There was a subsequent decrease in the share of revenue receipts from 34% in the year 2012-13 to 18% in the year 2019-20.

Major Implications:

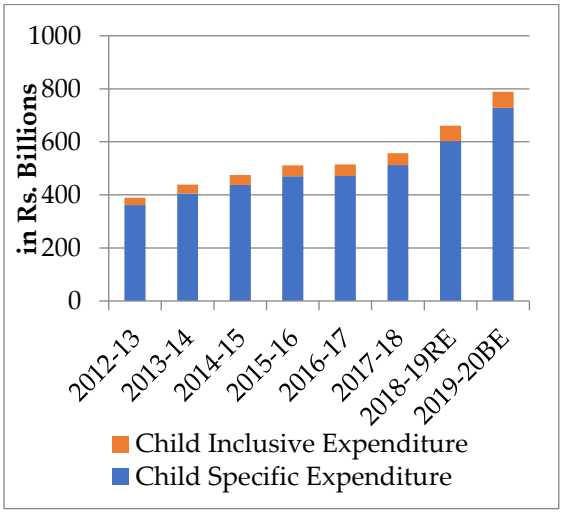
1. In comparison to the CSE analysis, the FPEC inclusive of the CIE expenditure provides a comprehensive understanding covering hostels benefitting children and age groups above 18 years, post-matric scholarships, sports, ITIs, polytechnic, vocational education, Health expenditure including NHM, PDS, supply and subsidies, and women and child welfare.
2. In the CSE analysis, health expenditure that was considered was very limited. Hence, it constituted to less than 1% earlier, and with CIE it increased the share of health expenditure to 17.5%.
3. The FPEC analysis of direct transfers to children also saw a slight increase in comparison to the CSE analysis with the inclusion of food distribution and supply programmes.
4. There are limitations with respect to the data availability and the assumptions made. As some departments or the directorates do not maintain data age wise or class wise, especially in Health, it is nearly impossible to extract the expenditure figures accurately. Thus, child population has been used to apportion the expenditures to get the estimate. In the schemes like ITIs, polytechnics for instance, the beneficiary population has been used for apportioning the expenditure.
5. These limitations reveal that it is important to consider children aged 0-18 years as one category and maintain the data for the related schemes and expenditure to really understand the child expenditure in total.

Maharashtra – State Report

How big is the CIE on children?

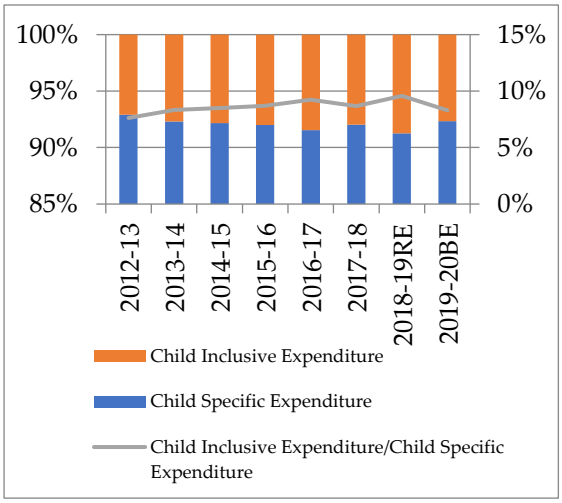
The CSE increased from Rs 361 billion in 2012-13 to Rs 728 billion in 2019-20. The addition of CIE was to the tune of Rs 28 billion to Rs 61 billion for the same period. On an average, CIE added about 8% to 10% to the CSE across the years.

Figure 37: Growth of CIE and CSE over years



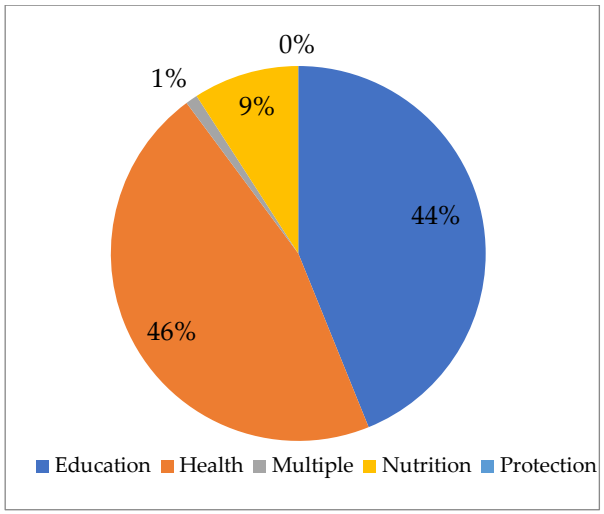
Of the average full child expenditure, about 90% was CSE, while the rest accounted for CIE.

Figure 38: Share of CIE over years



Though the CIE expenditure is relatively very low, it covers wider schemes from different sectors like art and culture, technical education, sports, health, PDS, hostels, post-matric scholarships, etc. (Annexure-6). While 46% of the addition was from the health sector, education added 44% and nutrition added 9% of the CIE.

Figure 39: Sectoral Composition of CIE



While the CSE covered 18 departments and 31 Major Heads of expenditure, CIE included 17 departments and 34 Major Heads of expenditure. The number of line items considered in each of the Major Heads increased in the CIE analysis. In comparison to the CSE analysis, FPEC included all the district budgets in Maharashtra and that has resulted in the increase of CSE as well.

The per capita expenditure considering the CSE increased from Rs 9,397during 2012-13 to 19048 in 2019-20. The per capita addition of CIE was

Rs 716 in 2012-13 and it increased to Rs 1,581 in 2019-20.

Figure 40: Public expenditure on children (FPEC) has increased gradually

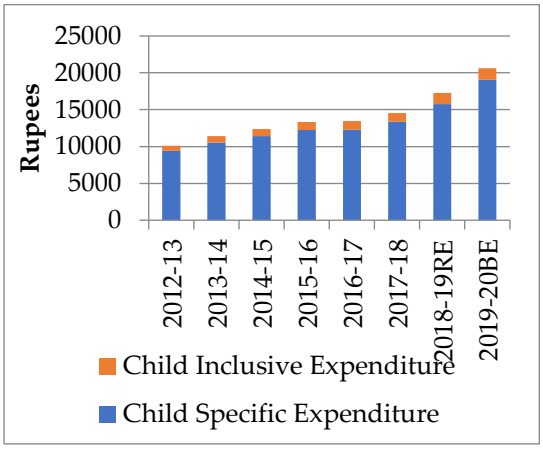


Figure 41: Total child expenditure over years

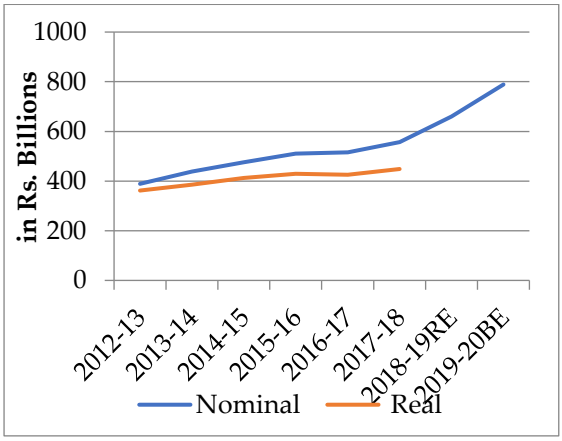
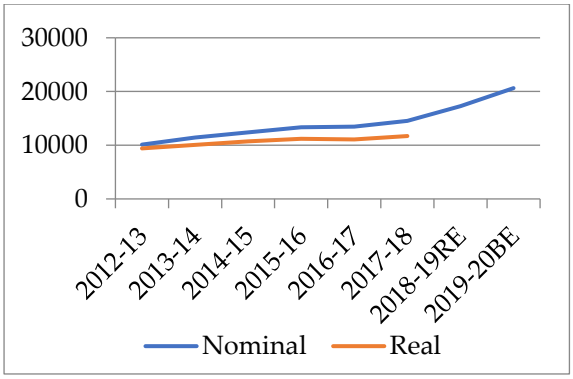


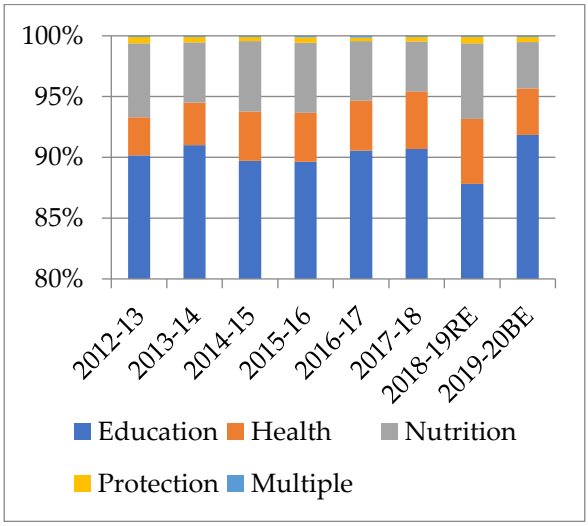
Figure 42: Per child expenditure over years



The full child expenditure grew gradually from Rs 389 billion in 2012-13 to Rs 789 billion in 2019-20. The child expenditure grew both in nominal and real terms; however, the growth in real terms had been decreasing from 7% in 2013-14 to 5% in 2017-18, with a negative growth of 1% in 2016-17. The average annual growth rate has been 11% in nominal terms and 4% in real terms. In comparison to the CSE analysis, there is 25% increase in the expenditure on average. The inclusion of district budgets has largely been the reason for this surge along with CIE.

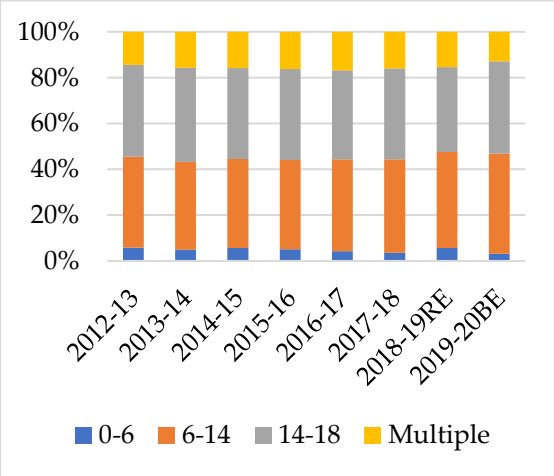
Along with the full child expenditure, the PCE also increased over this period. It increased from Rs 10,113 in 2012-13 to Rs 20,629 in 2019-20. In real terms, PCE increased from Rs 9,409 in 2012-13 to Rs 11,709 in 2019-20 at 2011-12 prices.

Figure 43: Full Public expenditure on Children across sectors



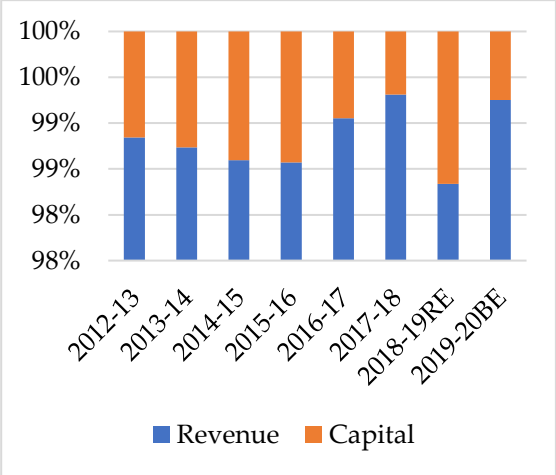
The share of education sector has been more than about 88% across years. While Nutrition constitutes to 5%, Health constitutes to 4% as a share of child expenditure. Health sector constituted for less than 1% of child expenditure and nutrition to 9% when only CSEs were considered. The Protection and Multiple (Sports) sector constitutes to a meagre share of child expenditure.

Figure 44: Full Public expenditure on Children across age groups



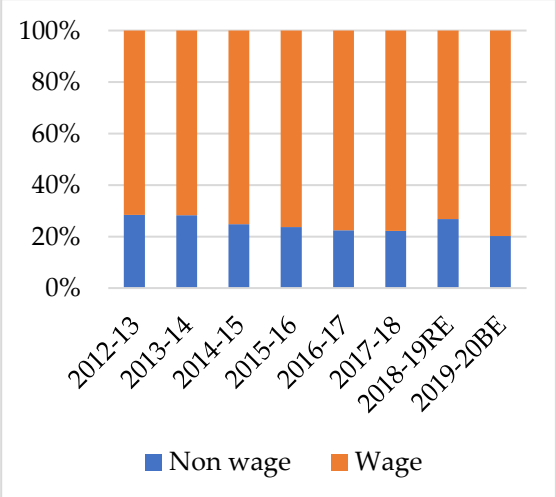
Age-wise distribution of spending on child reveals that the major share is allocated towards the ages 6-18 (school-going children), constituting an average share of 80% of the child expenditure. Children in the 0-6 age group, who constitute about 30% of the child population, receive just about 5% of child expenditure. The share of expenditure of all age groups has been relatively stable across the years without major changes. The Multiple category that has constituted to about 8% in CSE analysis, now constituted to an average of 15% in the full child expenditure where CIE is included. By including child inclusive schemes that benefit in general across different age groups, the share of Multiple categories has almost doubled.

Figure 45: Full Public expenditure on Children by Revenue and Capital



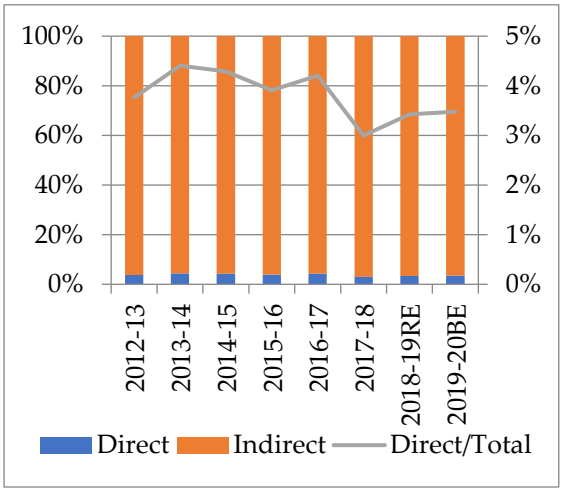
The full child expenditure was incurred 99% in Revenue terms itself. In CSE analysis too, the share of revenue expenditure was as large as 99%.

Figure 46: Full Public expenditure on Children by Wage and Non-Wage



The wage component that comprised of salaries, contractual wages, fees for professional services, etc., forms 75% of full child expenditure, on an average. The share of non-wage expenditure was on a decreasing trend, except for the slight rise in 2018-19. In comparison to the CSE analysis, there was at least around 8% fall in the share of wage expenditure. This slight decrease could be because all establishment expenditure (Ex- Minor head 001 Direction and Administration) was not taken in spite of being child inclusive with the assumption that it is largely the expenditures of plan programmes that would translate into the benefitting the public in general.

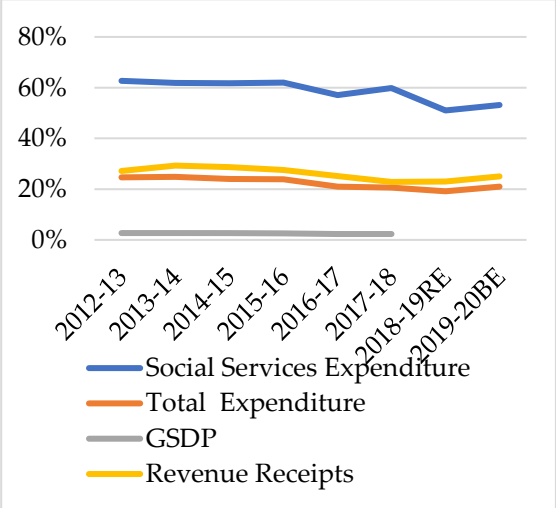
Figure 47: Full Public expenditure on Children by type of transfer



Direct transfers to the child comprise of books, bags, shoes, uniforms, bicycles, meal expenses, scholarships, food subsidies, supply and distribution of food supplies, etc. The share of direct transfers to children had been around 4% till 2016-17 and then it decreased slightly to 3%. The share of direct transfers had been less than 1% in CSE analysis. The inclusion of food supplies, sports awards, post-matric scholarships, etc. increased its share.

While most of the direct transfers cater to specific religions, social classes, and tribal communities, some of the transfers are universal in nature as well.

Figure 48: Total child expenditure as a proportion of GSDP, Revenue Receipts, SSE and TE



The full child expenditure as a share of GSDP, SSE, TE and Revenue Receipts was relatively constant from 2012-13 to 2015-16. The year 2016-17 saw a slight dip, and it again remained constant in the later years. However, the share didn't' peak as in the earlier years. Also, the share of SSE saw a sharp dip to 51% in 2018-19 from 60% in 2017-18. It had been relatively constant across the years with an average of 3%. Full

child expenditure as a proportion of full expenditure too observed the lowest share in 2018-19. The child expenditure as a share of Revenue Receipts of the state was at 26%.

Major Implications

a. In comparison to the CSE analysis, FPEC including the CIE expenditure provides a comprehensive understanding covering expenditures benefitting children and as well as age groups above 18 years such as hostels post-matric scholarships, sports, ITIs, polytechnic, vocational education, health expenditure including NHM, PDS, supply and subsidies, and women and child welfare.

b. In the CSE analysis, Health expenditure that was considered was very limited and hence it constituted to less than 1% earlier. As it can't be true, all the necessary disease prevention programmes, NHM, hospitals, dispensaries, free treatment, and drugs supply services through which children get benefitted in a major way along with the general public have been included in CIE analysis—this brought up the share of health expenditure to 4% on an average.

c. The analysis of direct transfers to children also saw an increase in comparison to the CSE analysis with the inclusion of food distribution and supply programmes. Since PDS is considered as essential services like Health, these expenditures have been considered to be included in CIE analysis and have been apportioned using the child population.

d. By considering all important expenditure, the analysis has become more robust and complete. However, there are limitations with respect to the data availability and the assumptions made. So, child population has been used to apportion the expenditure to get the estimates. In schemes like ITIs, polytechnics, and scholarship, for instance, the beneficiary population has been used for apportioning the expenditure.

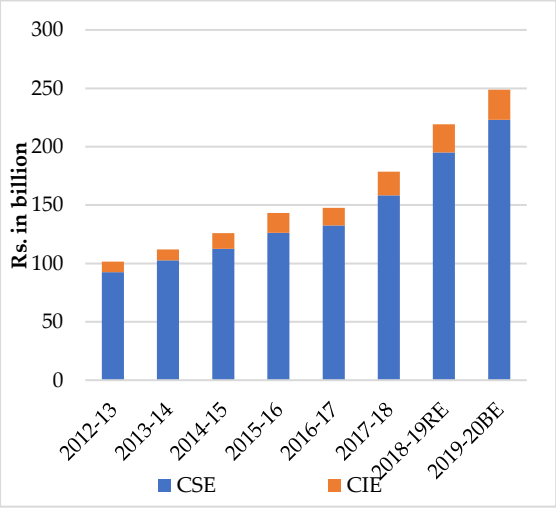
e. These limitations reveal that it is important to consider children aged 0-18 years as one category and maintain the data for the related schemes and expenditure to really understand the child expenditure in total.

Odisha – State Report

How big is the CIE on children?

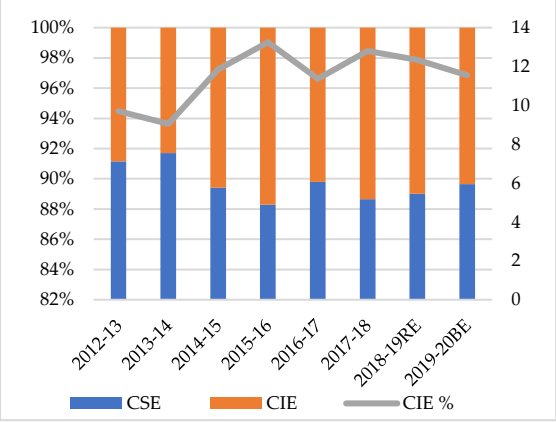
The CSE increased from Rs 93 billion in 2012-13 to Rs 223 billion in 2019-20. The addition by way of CIE was to the tune of Rs 9 billion to Rs 26 billion for the same period. On an average, CIE added about 11% of CSE across the years.

Figure 49: Growth of CIE and CSE over years



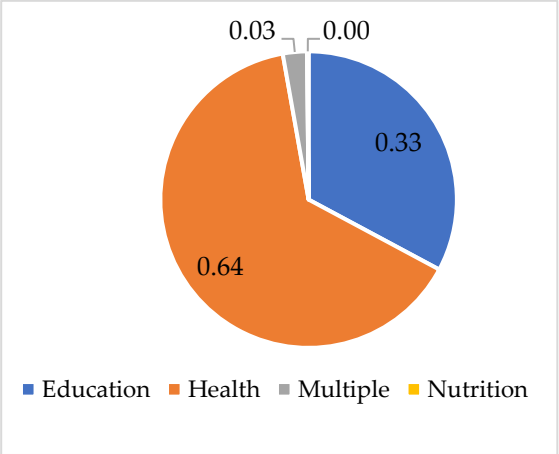
Of the average total child expenditure, about 89% has been CSE, while the rest 11% accounted for CIE.

Figure 50: Share of CIE over years



Though the child inclusive expenditure is relatively very low, it covers wider schemes from different sectors like art and culture, technical education, sports, health, PDS, hostels and post-matric scholarships. Nearly 65% of the addition was from the health sector, while education and nutrition added 33% and 0.2% of the CIEs, respectively.

Figure 51: Sectoral Composition of CIE



While the CSE analysis covered 9 departments and 12 Major Heads of expenditure, FPEC with CIE included 13 departments and 17 Major Heads of expenditure. The number of line items considered under each of the Major Heads also increased in the CIE analysis.

The per capita expenditure considering the CSE increased from Rs 6,104 during 2012-13 to Rs 14,388 in 2019-20. The per capita addition of CIE was Rs 585 in 2012-13 and it increased to Rs 1,646 in 2019-20.

Figure 52: Public expenditure on children (FPEC) increased gradually

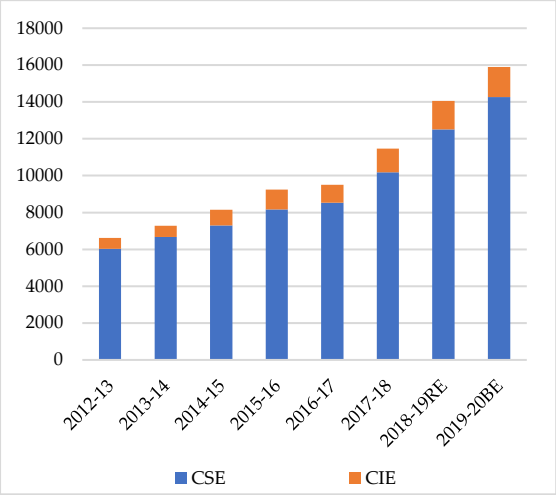


Figure 53: Total child expenditure over years

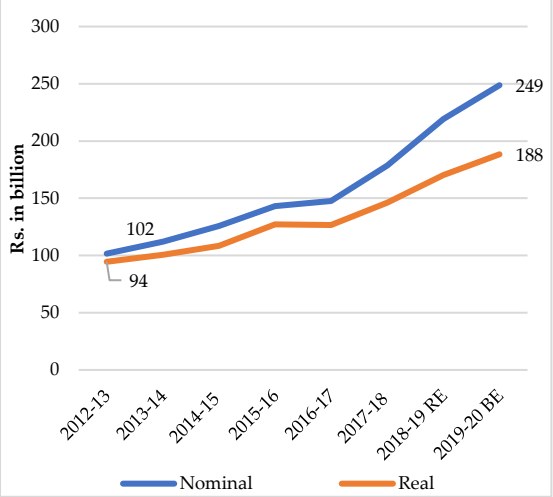
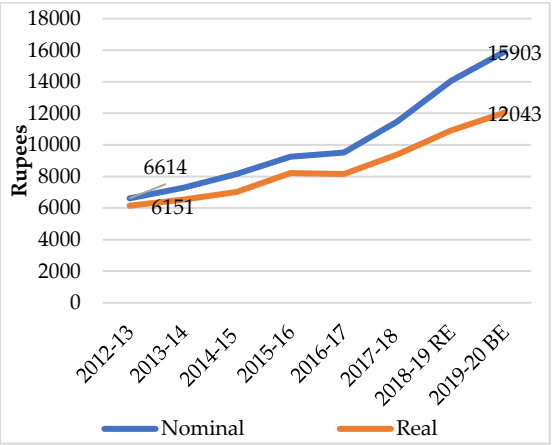


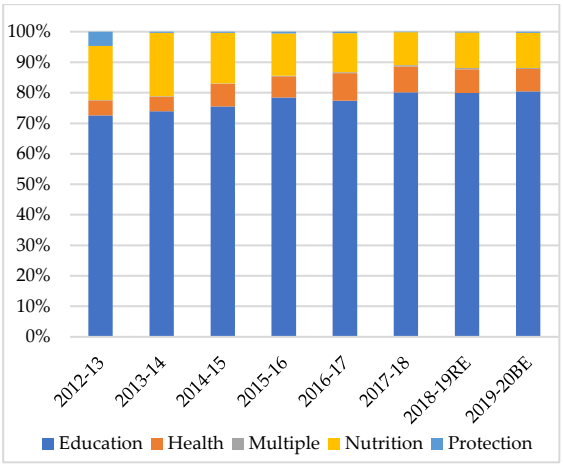
Figure 54: Per child expenditure over years



The Full Public Expenditure on children (FPEC) grew gradually from Rs 102 billion in 2012-13 to Rs 249 billion in 2019-20. The child expenditure grew both in nominal and real terms. The average annual growth rate has been 12% in nominal terms and 9% in real terms.

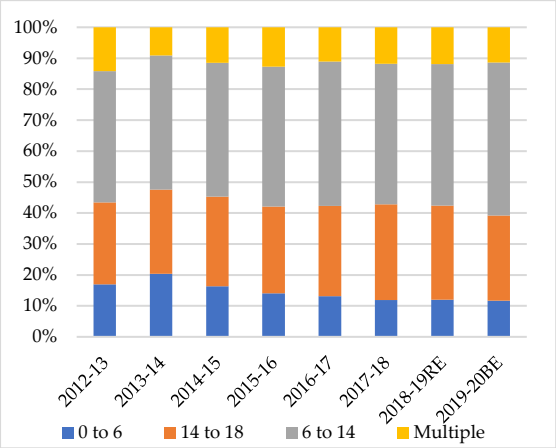
Along with the total child expenditure, the PCE also increased over this period. It increased from Rs 6,614 in 2012-13 to Rs 15,903 in 2019-20. In real terms, the PCE increased from Rs 6,151 in 2012-13 to Rs 12,043 in 2019-20 at 2011-12 prices.

Figure 55: Full Public expenditure on Children across sectors



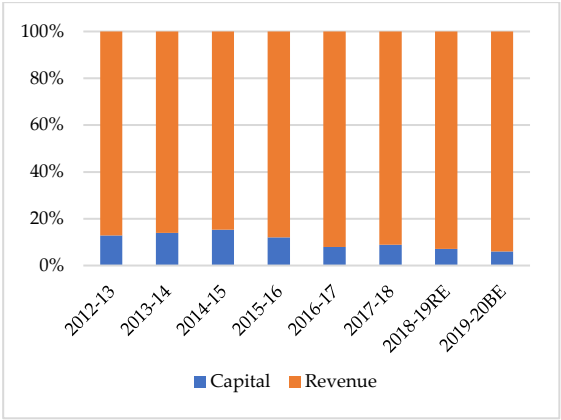
The share of education sector was about 78% across years. The nutrition sector constituted the second highest share of child expenditure, which increased gradually from 10% in 2012-13 to 14% in 2019-20. Health sector constituted for 7% of child expenditure. The Protection and Multiple (Sports) sector constituted a meagre 1% of child expenditure.

Figure 56: Full Public expenditure on Children across age groups



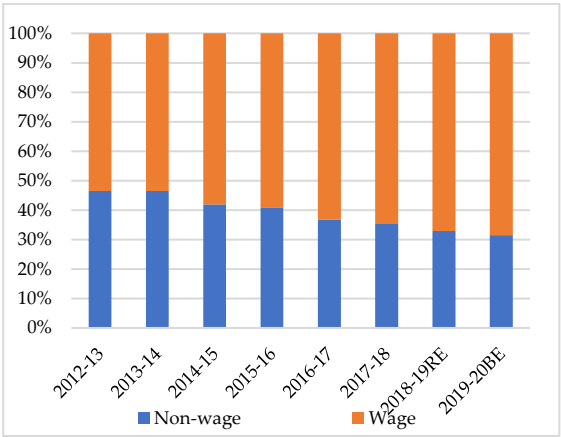
Age-wise distribution of spending on child revealed that the major share was going towards the ages 6-18 (school-going children), constituting an average share of 75% of the child expenditure. Children aged 0-6 years, who constitute about 30% of the child population, received 14% of FPEC, which is highest among the six states. The share of expenditure on 6-14 age group decreased, while that of the 14-18 age group increased consistently over the years. The Multiple categories constituted about 12% of FPEC. With the addition of child inclusive schemes that benefit in general across different age groups like health, PDS expenditure, the share of Multiple categories has increased.

Figure 57: Full Public expenditure on Children by Revenue and Capital



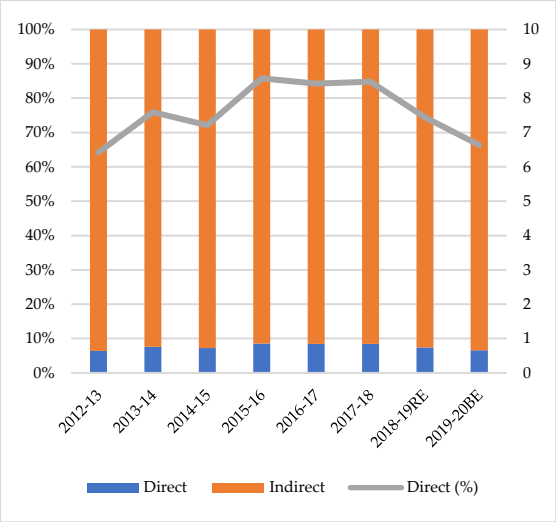
The total child expenditure was incurred largely in revenue terms, i.e., about 90% across the years. However, in the recent years from 2016-17, the capital expenditure decreased relatively to the earlier years.

Figure 58: Full Public expenditure on Children by Wage and Non-Wage



The wage component which comprised of salaries, contractual wages, fees for professional services and consulting charges formed the bulk of total child expenditure at 60% on an average.

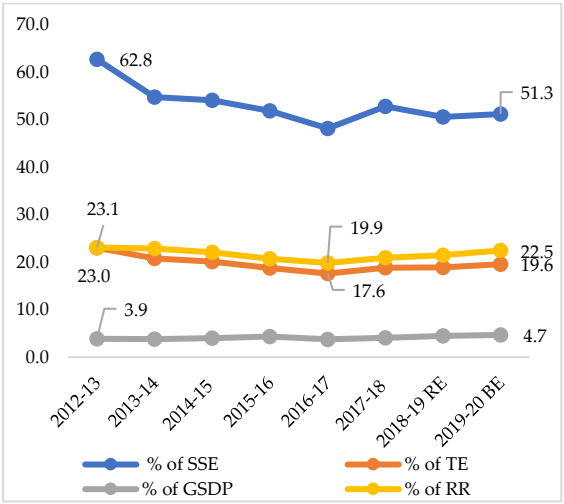
Figure 59: Full Public expenditure on Children by type of transfer



Direct transfers to the children comprised of books, bags, shoes, uniforms, bicycles, meal expenses, scholarships, food subsidies, supply and distribution of food supplies. The share of direct transfers to children hovered between 6% to 8%, except in 2015-16 at almost 9%. The slight increase in this share of direct transfer is with inclusion of food supplies, subsidies in PDS. While most of the direct transfers cater to specific religions, social classes, and tribal communities, some of the transfers are universal in nature as well.

The total child expenditure as a share of GSDP was increasing over the years from 3.9% in 2012-13 to 4.7% in 2019-20. The child expenditure as a share of total expenditure was at its lowest at 17.8% in 2016-17 and has been improving since then.

Figure 60: Total child expenditure as a proportion of GSDP, Revenue Receipts, SSE and TE



The child expenditure as a share of SSE decreased to 48.6% in 2016-17 but improved to reach 51% in 2019-20. The child expenditure as a share of Revenue Receipts of the state decreased from 23.1% in 2012-13 to 19.9% in 2016-17 and improved to 22.5% in 2019-20.

Major Implications

a. In comparison to the CSE analysis, the FPEC analysis including the CIE provides a comprehensive understanding covering expenditures benefitting children and as well as age groups above 18 years such as hostels post-matric scholarships, sports, ITIs, polytechnic, vocational education, health expenditure including NHM, PDS, supply and subsidies, and women and child welfare.
b. In the CSE analysis, health expenditure that was considered

was very limited; hence, it constituted for less than 1% of the CSE. However, expenditures under all the necessary disease prevention programmes, NHM, hospitals, dispensaries, free treatment, and drugs supply services also cater to children in a major way along with the people of other age groups and the CIE analysis captures it and hence the share of health expenditure increased to 7% of FPEC.

c. The analysis of direct transfers to children also saw a slight increase in comparison to the CSE analysis with the inclusion of food distribution and supply programmes, and post-matric scholarships.

d. By considering all such important expenditure, the analysis has become more robust and complete. However, there are limitations with respect to the data availability and the assumptions made. As some departments or the directorates do not maintain data age wise or class wise- especially in health, it is nearly impossible to extract the expenditure figures accurately.

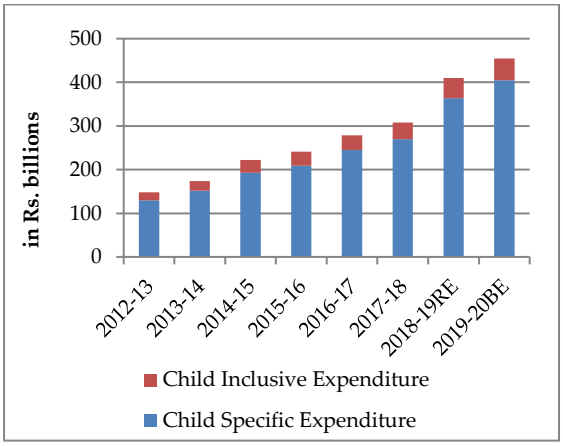
e. These limitations reveal that it is important to consider children aged 0-18 years as one category and maintain the data for the related schemes and expenditure separately which may help in enhancing the efficacy of expenditure.

Rajasthan – State Report

How big is the CIE on children?

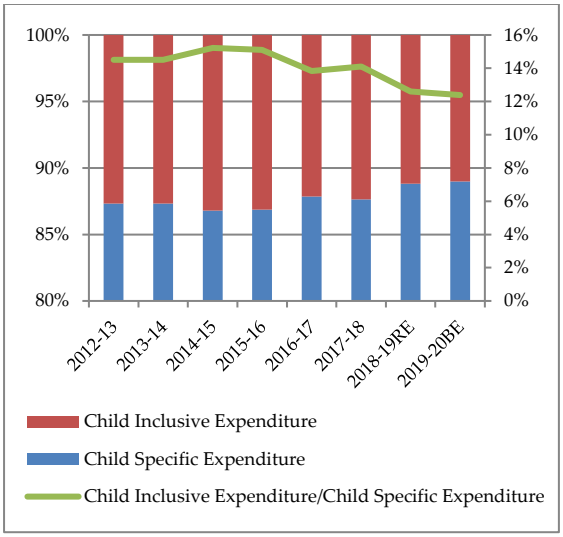
The CSE increased from Rs 129 billion in 2012-13 to Rs 405 billion in 2019-20. The addition of CIE was to the tune of Rs 19 billion to Rs 50 billion for the same period. On an average, CIE added about 12% to 15% to CSE across the years.

Figure 61: Growth of CIE and CSE over years



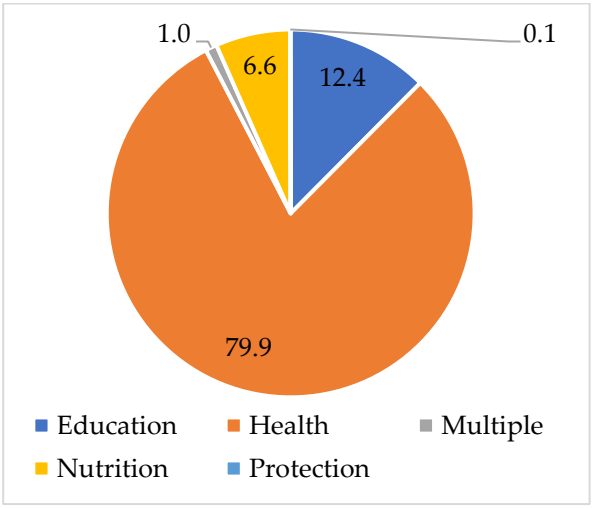
Of the average full public child expenditure, about 86% was CSE, while the rest accounted for CIE.

Figure 62: Share of CIE over years



Though the CIE expenditure is relatively very low, it covers wider schemes from different sectors like art and culture, technical education, sports, health, PDS, hostels, and post-matric scholarships. Nearly 80% of the addition was from the health sector, while education and nutrition added 12.4% and 6.6% of the CIEs, respectively.

Figure 63: Sectoral Composition of CIE



While the CSE covered 8 departments and 13 Major Heads of expenditure, CIE included 9 departments and 16 Major Heads of expenditure. The number of line items considered in each of the Major Heads increased in the CIE analysis.

The per capita expenditure considering the CSE increased from Rs 4,277 during 2012-13 to 12,327 in 2019-20. The per capita addition of CIE was Rs 621 in 2012-13, and it increased to Rs 1,527 in 2019-20.

Figure 64: Full Public expenditure on children has increased gradually

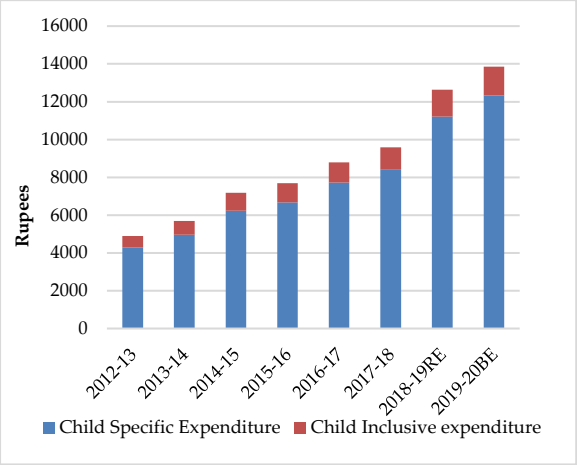


Figure 65: Full Public expenditure on child over years

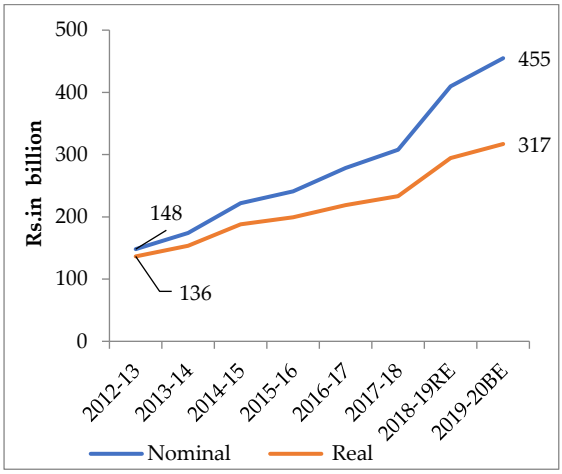
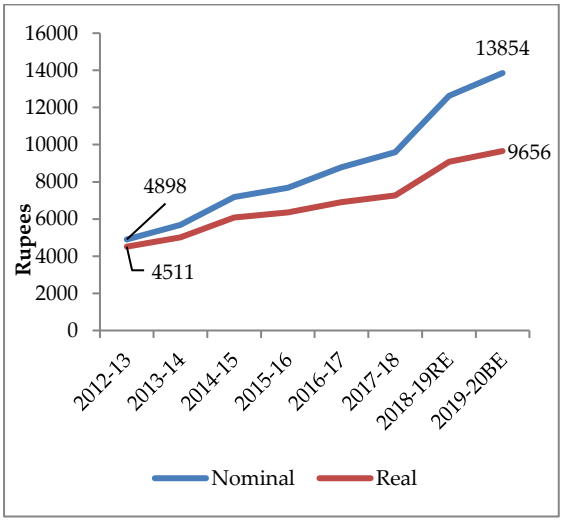


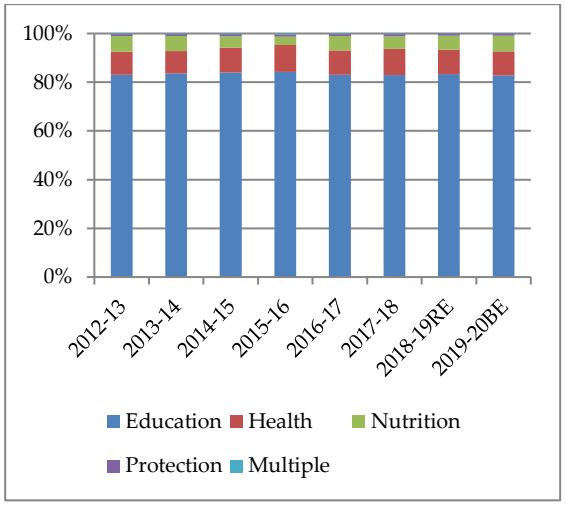
Figure 66: Per child expenditure over years



Full child expenditure has grown gradually from Rs 148 billion in 2012-13 to Rs 455 billion in 2019-20. The child expenditure grew in a similar trend, both in nominal and real terms. The average annual growth rate was 18% in nominal terms and 13% in real terms.

Along with the full child expenditure, the PCE also increased over this period. It increased from Rs 4,898 in 2012-13 to Rs 13,854 in 2019-20. In real terms, the PCE increased from Rs 4,511 in 2012-13 to Rs 9,656 in 2019-20, at 2011-12 prices.

Figure 67: Full child expenditure across sectors



The share of Education sector has been more that 80% across years. The Health sector constitutes the second highest share of child expenditure, which increased gradually from 9% in 2012-13 to 13% in 2019-20. Health sector constituted for less than 1% of child expenditure when only CSEs was considered. Nutrition sector

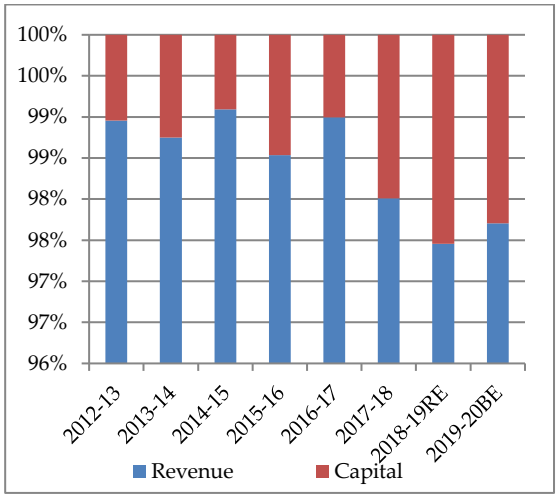
constituted to 6% of the average child expenditure, which, in CSE, constituted to only 5% and the second biggest component. The Protection and Multiple (Sports) sector constituted a meagre share of child expenditure.

Age-wise distribution of spending on child reveals that the major share is allocated towards the children aged 6-18 years (school-going children), constituting an average share of 80% of the child expenditure. Children aged 0-6 years, who constitute about 30% of the child population, receive just about 4% of child expenditure. The share of expenditure on the 6-14 age group was decreasing, while that of the 14-18 age group was increasing consistently over the years.

Figure 68: Full child expenditure across age groups

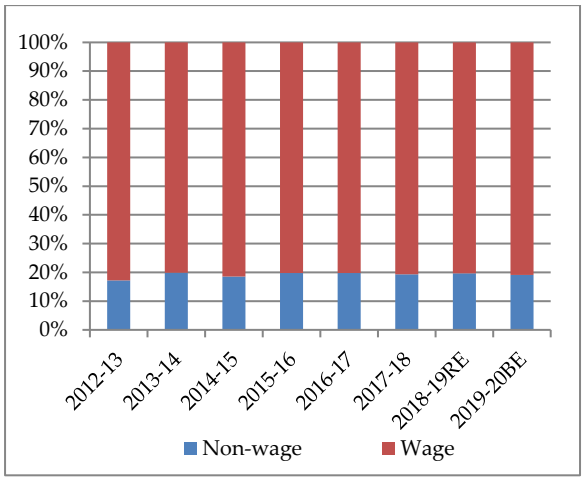
The Multiple categories, which has constituted to a meagre of about 2% in CSE analysis, now constituted to an average of 15% in the full child expenditure where CIE is included. By including child inclusive schemes that benefit in general across different age groups like Health, PDS expenditure, the share of multiple categories has increased.

Figure 69: Full child expenditure by Revenue and Capital



The full child expenditure has been incurred largely in Revenue terms, i.e., about 98% across the years. However, in the recent years from 2017-18, the capital expenditure increased relatively to the earlier years. In CSE analysis too, the share of revenue expenditure was as high as 99%.

Figure 70: Full child expenditure by Wage and Non-Wage

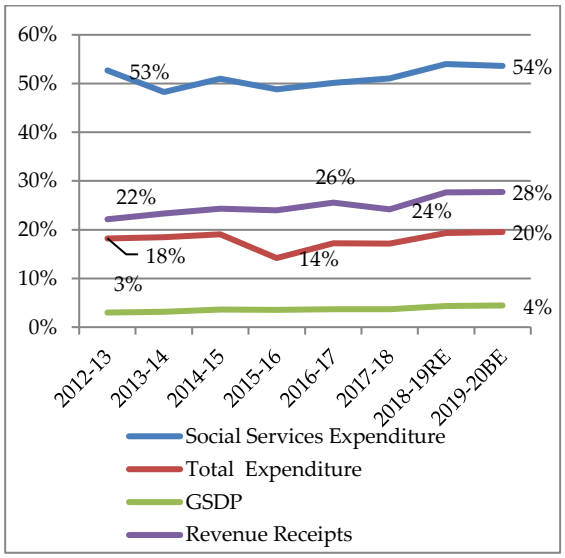


The wage component which comprised of salaries, contractual wages, fees for professional services, etc., formed the bulk of full child expenditure at 81%, on an average. It has been relatively constant across the years. In comparison to the CSE analysis, there is at least around 5% fall in the share of wage expenditure.

Figure 71: Full child expenditure by type of transfer

Direct transfers to a child comprise of books, bags, shoes, uniforms, bicycles, meal expenses, scholarships, food subsidies, supply and distribution of food supplies, etc. The share of direct transfers to children was between 4% to 5%, except for the peak in 2013-14 at almost 9%. The surge in 2013-14 was mainly due to the higher disbursements in the schemes like distribution of bicycles, scholarships, scotty to school going students and dress distribution to children in Anganwadi centres. Such a surge in 2013-14 was witnessed in CSE analysis too; in the remaining years, the share of direct transfers was between 2%-3%. The slight increase in this share of direct transfer is with inclusion of food supplies, subsidies in PDS. While most of the direct transfers cater to specific religions, social classes, and tribal communities, some of the transfers are universal in nature as well.

Figure 72: Full child expenditure by GSDP, Revenue Receipts, SSE and TE



The full child expenditure as a share of GSDP was similar across the years with an average of 4%. In 2015-16,

child expenditure as a share of full expenditure was the lowest at 14%. The remaining years were in the range of 17%-20%. With a slight dip in child expenditure as a share of SSE 2013-14 and 2015-16, the share in the remaining years was more than 50%. The child expenditure as a share of Revenue Receipts of the state increased from 22% in 2012-13 to 28% in 2019-20.

10. Major Implications

a. The FPEC analysis that includes both CSE and CIE provides a more comprehensive understanding in comparison to the CSE analysis alone, as it covers part expenditures benefitting children as well.

b. In the CSE analysis, health expenditure that was considered was very limited, and hence it constituted to less than 1% earlier. As the necessary disease prevention programmes, NHM, hospitals, dispensaries, and free treatment, and drugs supply services reach children as well—this is included in CIE analysis resulting in increasing the share of child expenditure to 19%.

c. The analysis of direct transfers to children also saw a slight increase in comparison to the CSE analysis with the inclusion of food distribution and supply programmes.

d. By considering all such important expenditure, the analysis has become more robust and complete. However, there are limitations with respect to the data availability and the assumptions made. These limitations reveal that it is important to consider the children of age group 0-18 as one category and maintain the data for the related schemes and expenditure to really understand the child expenditure in total.

Annexure 1: List of full expenses and part expenses on children

Table A1. 1: List of full expenses and part expenses on children

Sector	Full Expenses (Exclusive for children) *	Part Expenses
Education	All schemes and services that ensure access to education from pre-primary to senior secondary level in the analysis are included. In addition to schools and related expenditure, this also includes spending on sports, hostels, libraries, teacher education, in-kind transfers such as textbooks and any other service that facilitates schooling and education.	– Hostel schemes meant for school as well as college/university, scholarships that cover secondary school and college stages-Post Matric scholarships, concessions to Scheduled Caste/Scheduled Tribe/Other Backward Class (SC/ST/OBC), scholarships and hostels for disabled, Schools meant for blind, Panchayat Yuva Krida Aur Khel Abhiyan (PYKKA) (Sports for children and youth), Expenditure on it is, language development (Sanskrit pathshalas).
Health	Health care services includes programmes directed directly towards children and also towards pregnant women and new mothers, and prevention of neo-natal or post-natal diseases. This includes health insurance and related schemes. Close linkages between mothers' health and baby's birth weight, and between baby's birth weight and infant/child survival rates made us include expenditures for maternal health, safe motherhood, and maternal support services under expenditure for children[15].	– Expenditure on health insurance schemes which cover those below poverty line (BPL), members of co-operatives, etc. – Schemes like National Health Mission, Disease control programmes and HIV/AIDS Schemes.

[15] Refer Lechtig, A., Yarbrough, C., Delgado, H., Habicht, J. P., Martorell, R., & Klein, R. E. (1975, November). Influence of maternal nutrition on birth weight. The American Journal of Clinical

Sector	Full Expenses (Exclusive for children) *	Part Expenses
	Women[16] as caregivers are pivotal for pre-birth and early childhood stages of children's lives; hence, expenditure incurred for reproductive health and maternity care i.e., line items that aid women's ability to give birth to and take care of their child were also included and tagged as a part of the expenditure for the age group 0-6 years.	
Nutrition:	Food and nutrition are essential for survival and development. We have included schemes such as midday meal, nutritional support provided through anganwadis, and other schemes/ services. It includes schemes such as Ksheera Bhagya (milk distribution in anganwadis and schools) and Shrusti (egg distribution in anganwadis), food expenses in hostels, residential schools, etc.	Part of the food security schemes such as Targeted Public Distribution System (TPDS; food provided in hostels (SC/ST/OBC/general which includes graduate students as well), and food subsidies.
Child and Social Protection:	This includes provisions for orphanage, counselling, support services and related activities. It also includes any support services for disadvantaged such as the disabled. This also includes institutional provisions such as State Council for Protection of Child Rights (SCPCR, juvenile justice measures, children's court, child line, child labour assistance	– Benefits to disabled children. – Nursery-cum-women welfare centres. – Free bus passes to dependants of martyrs. – Free legal aid. – Prevention of trafficking of women and children. – Enforcement of labour laws- bonded labour

Nutrition, 28(11), 1223-1233. and Islam, M., Rahman, S., Kamruzzaman, Islam, M., & Samad, A. (2013, December 12). Effect of maternal status and breastfeeding practices on infant nutritional status - a cross sectional study in the south-west region of Bangladesh. Pan African Medical Journal.

[16] Women were defined as females within the reproductive age group of 19 to 49 years.

Sector	Full Expenses (Exclusive for children) *	Part Expenses
	and rehabilitation, sponsorship programme for placing children in the care of families, etc. It also includes cash transfer schemes such as Bhagyalakshmi, aimed at incentivising girl-child live-births, education and health, and prevention of child marriage and child labour.	– eradication of social evils-untouchability

Annexure 2: Assumptions for calculation of proportion of expenses on children (part expenses)

Table A2. 1: Common schemes for all states

Scheme Name	Proportion Calculated
1. National Health Mission (NHM)	Child Population
2. Ayushman Bharat	Child Population of the respective state.
3. Public Distribution System (PDS) and food subsidies	Child Population of the respective state.
4. Reproductive Child Health (RCH)	Full Cost.
5. Women Hospitals	50%.
6. Women and child hospitals	75%.
7. Disease Control Programmes	Child Population of the respective state.
8. Family Welfare-Drugs, Supply of Drugs etc.	Child Population of the respective state.
9. Hospitals, Primary Health Centres (PHCs), Community Health Centres (CHCs), Sub-centres and other schemes except administration, directorates and Commissionerate	Child Population of the respective state.
10. Multipurpose Workers	Part Cost and Child Population of the respective state.
11. Targeted Public Distribution System (PDS)	Child Population of the respective state.
12. Food Storage, food grains and transportation cost.	child population of the respective state.
13. Public Spaces like library, playgrounds	Child Population of the respective state.
14. Tuberculosis	12%
15. Mental Illness	8%
16. Leprosy	8%
17. Disabled	1.74%
18. Malaria	70%
19. Swine Flu	19%
20. Goitre/Iodine deficiency disorder programme	13%
21. AIDS	0.05%
22. Cancer	3%
23. Iodine Deficiency	13%
24. Medical College and Hospital	Half of the Child Population Proportion
25. Block grants for revenue expenditure	Child Population
26. Components under Employees State Insurance	Child Population
27. Cycle Scheme, Maintenance of Dumb, Deaf School Workshop, Tejaswini	Full Cost

Scheme Name	Proportion Calculated
Yojana, Multi Sectoral Development Programme (MSDP) for minority Caste	
28. Blind School	75% up to the age of 21.
29. Sports Scholarship	Full Cost via Sports Scholarship Association of India

Table A2. 2: State Specific Schemes in Rajasthan

Scheme Name	Proportion Calculated
1. Grants for Devnarayan Talented Student incentive scheme, Kalbelia School of Dance, Kathak Centre	20%
2. Post-matric Scholarship	30%
3. National Programme for Drasttvikar control and eye loss control	30%
4. Industrial Training Institutes (ITIS)	40%
5. Relief for elderly, disabled and handicapped children. Women and children inclusive schemes	50%
6. Polytechnic	60%
7. National Cadet Corps (NCC)	64%
8. Grants to Rajasthan Sports Council	67%
9. Sports Academy	80%
10. Bharat Sports and Guides	92%
11. Hostels by Social Justice and Empowerment Department	93%
12. Hostels by Tribal Development Department	97%
13. Lalit Art Academy, Braj Academy, Sangeet Drama Academy, Jawahar Kala Kendra Academy, Sindhi Academy	Direct figures were given from field

Table A2. 3: State Specific Scheme-Maharashtra

Scheme Name	Proportion Calculated
1. Skill Development Training of Youth	2%
2. National Programme for prevention of Cancer, Diabetes, Cardiovascular Disease, and Stroke (NPCDCS)	5%
3. Sports University	11%
4. Post-matric Scholarships by Social Justice and special assistance department, National Oral Health Programme, National Blindness control programme	30%
5. Government of India Post-matric Scholarships by Tribal Department	35%
6. Hostels by Tribal Department	42%
7. Sports University – Non-residential sports academy	46%
8. Development of Gymnasium and playground at every village; tuition, and examination fees to Vimukta Jati, Nomadic Tribes (VJNT) and special backward class	50%

Scheme Name	Proportion Calculated
students; hostel for minorities; payment of fees for VJNT, Other Backward Classes (OBC) students; scheme for rehabilitation of Devadasis and their children; education and welfare of orthopaedically handicapped; and scholarships and awards to sportsmen.	
9. Industrial Training Institutes (it is)	55%
10. National Cadet Corps (NCC) Polytechnics, Filaria Control Programmes, Maharashtra Cadet Corps (MCC)	60%
11. Sakshar Bharat Scheme (SCSP) (central share); Rajarshi Shahu Maharaj Merit Awards to Scheduled Caste (SC) students who secured special merit success; grant in aid to Zilla Parishads for educational fees, maintenance, and scholarships, etc. (schemes); scholarship to handicapped students; and scholarship and conveyance allowance to tribal students.	85%
12. National Programme for Prevention and Control of Deafness (NPPCD) (Centrally sponsored scheme with a central share of 60%)	90%

Table A2. 4: State Specific Schemes in Kerala

Scheme Name	Proportion Calculated
1. Vocational Training for tribal students	23.8%
2. Industrial Training Institutes (ITIS)	8.3%
3. Institute for speech and hearing impaired	13.5%
4. Post-matric Scholarship	40%
5. National Programme for control of blindness.	30%
6. Polytechnic	41%
7. Allowance to Accredited Social Health Activist (ASHA) workers	50%-
8. Welfare of Transgenders	10%
9. Assistance to Kerala State Sports Council	18%-
10. Institute of Human Resource Development	21%-
11. Assistance to Kerala Corporation for forward communities	23%
12. Entae Koodu Shelter Homes for Destitute	33.3%
13. Post-matric hostels	40%
14. Kerala social security	50%
15. Construction of Building for National Cadet Corps (NCC)	71%
16. Construction of girls' hostel	90%
17. Sports medicine centre	(6% from 2012-13 to 2017-18, 4% for 2018-19 and 25% for 2019-20)
18. Jeevani and Punarva, Dristi	14%

Table A2. 5: State Specific Schemes in Jharkhand

Scheme Name	Proportion Calculated
1. Ayurveda, Yunani, Siddha and Homeopathy (AYUSH) Sector, Mukhyamantri Health Insurance Scheme, Ranch Institute of Neuro-Psychiatry and Allied Sciences (RINPAS, medical colleges and 500 bedded hospitals, Pradhan Mantri Jan Arogya Yojana [PMJAY], mortuary.	10% -
2. Construction of hostel, medical aid to Scheduled Caste, Scheduled Tribe (SC/ST)	25%
3. Renovation/Reconstruction of hostel	30%
4. Medical aid to Other Backward Class (OBC)	15%
5. Grants in aid to State Development Council SDC and Multi Sectoral Development Programme (MSDP)	57%
6. Vocational Training	50%
7. Industrial Training Institutes (ITI)	40%
8. Post-matric Scholarship	40%
9. Polytechnic	60%
10. PM's Overarching Scheme for Holistic Nourishment POSHAN Abhiyan	60%
11. Article 275 (1)	3%

Table A2. 6: State Specific Scheme-Assam

Scheme Name	Proportion Calculated
1. Grants in aid to voluntary organisations working with mentally Challenged persons	2%
2. Home for mentally ill person	2%
3. Atal Amrit Abhijan Universal	4%
4. Maintenance of Scheduled Caste, Scheduled Tribe (SC/ST) girls' hostel	50%
5. Epidemic General including cholera, dysentery	14%
6. Ayurvedic college and hospital, Guwahati	20.50%- Half child population
7. Post Matric Scholarship for SC	30%
8. Scheme for Tribal Girls to reduce dropout	50%
9. Polytechnic	60%
10. Filaria Eradication	66%

Table A2. 7: State Specific Schemes in Odisha

Scheme Name	Proportion Calculated
1. ANM and GNM Schools	36.5%
2. Hostels for Scheduled Caste/Scheduled Tribe (SC/ST)	60%
3. Hostels for ST through Integrated Tribal Development Agencies (ITDA)	60%

Scheme Name	Proportion Calculated
4. Sports School	40%
5. Post-matric scholarship	60%
6. Merit cum means based scholarship to minority students	60%
7. Post-matric scholarship for minority students	60%
8. National Health Mission (NHM)	36.5%
9. Sports infrastructures	40%
10. Scholarship and Stipend to Handicapped Students	50%
11. National Cadet Corps (NCC)	50%
12. National Sample Survey (NSS)	50%
13. Leprosy	8%
14. Mental health	3%
15. Malaria and Filaria programme	70%
16. Tuberculosis control	12%
17. Sunetra and Nidan	3%
18. Biju SwasthyaKalyan yojana	36.5%
19. Department for International Development (DFID) assisted health sector project	36.5%
20. National Rural/Urban health mission	36.5%

Annexure 3: Details of visits to states for consultations to arrive at proportion of expenses meant for children

Table A3. 1: Details of visits to states for consultations to arrive at proportion of expenses meant for children (among expenditures catering to different age groups including children)

States	Dates of visit
Assam	9 to 16 February 2020
Jharkhand	3 to 11 February 2020
Kerala	16 to 22 December 2019
Maharashtra	3 to 11 February 2020
Rajasthan	12 to 18 February 2020

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