

**Share of Children in the Assam Budget: An Analysis of the
Allocations 2004-05 to 2007-08**

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And
HAQ: Centre for Child Rights, New Delhi
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Chapter 1: Introduction

Children are the present as well as the future assets of the nation. They comprise 42 per cent of India's population. They are the citizens of the country and are the adults of tomorrow but they continue to be undervalued entities. They are often regarded as 'not yet person', 'not yet knowing' and 'not yet responsible'. The mandate of the Constitution of India and of the UN Convention on children is that every child should have the right to life and well being, health care, nutritious food, clean water and shelter, protection from conflict, neglect and injustice, education to acquire knowledge, develop confidence and enjoy opportunities. Other rights included are free access to information and freedom of thought, expression, conscience, religion and cultural identity.

India has reaffirmed these commitments by ratifying the UN Convention on the Rights of the Child in 1992 but these rights continue to be dreams to be realised in the future. It is largely because children are still not a complete political entity in the true sense of the term. They are physically, mentally and economically defenceless. Besides, the present era of globalisation where life is judged almost exclusively from a commodity perspective, taking care of child rights at every stage has taken a back seat. Their marginalisation takes a turn for the worse if a child is an orphan, destitute, homeless, child or bonded labourers, domestic help, street child, or physically or mentally challenged. It is worse when such a child lives in a developing country.

In 1992, the Government of India affirmed its commitment to the children through the 'National Plan of Action: A commitment to the Child'. Consequent upon it in 1999 the Government of Assam prepared a State Plan of Action, setting out the specific goals for the survival, protection and development of Children. Thus, it reaffirms the commitment of the State towards the cause of children. The plan also spells out the strategies and details relating to the various activities for the implementation and achievement of the goals endorsed by the state.

All commitments made in law and policy must be backed by implementation through programmes and schemes that are further resourced through financial allocations. Regular analysis and monitoring of the State Budget in so far as it makes specific and special allocations for the benefit of children, enables us, first of all, to observe the match and mismatch between rhetoric and reality.

At the beginning of each (financial) year, (the) budget is the most important document, as resources have to be raised to the extent indicated therein and these are to be applied for the desired purposes indicated in the budget. When, however, the financial year is over, the accounts reflect the actual implementation of the financial planning...the figures speak for themselves, much more than verbose explanations.... (Ganguly 2000: 5).

Commitment to any section of the population in a country such as India is realised through budget allocations made at the Union as well as State levels. It is, therefore, important to undertake an analysis of both. Besides, in its objectives, the State Plan of Action 1999 has included a clause incorporating Child Rights into the state laws, policies, plans and budgets. That makes the study of budgets more significant.

The present book is an attempt to examine the State's concern for realising the rights of all children.

METHODOLOGY

Defining A Child

In consonance with the UN Convention on Child Rights (CRC) and *The Juvenile Justice (Care and Protection) Act, 2000*, child in this study includes all persons in the 0-18 age group.

Study Period

The present analysis is for the Assam Budget 2004-05 to 2007-08 though its focus is on 2007-08.

Sources of Data

a) Detailed Demands for Grants: The estimates for expenditure are presented to the Assembly as Demands for Grants. Generally one demand for Grants is presented for each Department. However, in case of large Departments more than one demand is presented. The Demands for Grants are submitted to the Assembly along with the Annual Financial Statement. The *Detailed Demands for Grants* follow these sometime after the presentation of the Budget to the Assembly but before the discussion on Demands for Grants commences. The *Detailed Demands for Grants* show further details of the provisions included in the Demands for Grants and the actual expenditure during the previous year. Each Demand normally includes the total provisions required for a service, that is, provisions on account of revenue expenditure, capital expenditure, grants to autonomous councils and also loans and advances relating to the service.

b) Budget Estimates, Revised Estimates and Actual Expenditure: To understand budgets in India, one must look at three levels in the budget-making process: Budget Estimates (BE), Revised Estimates (RE) and Actual Expenditure (AE).

The **Budget Estimates (BE)** are prepared by the estimating authorities according to their assessment of requirements for the ensuing year, keeping in view the actual expenditure of the past years, trend of expenditure in the current year and the arrears of previous years.

The **Revised Estimates (RE)** of the current year are prepared before the Budget Estimates of the forthcoming year. In other words, in a given financial year, both Revised Estimates for that year and Budget Estimates for the next year are finalised. The former precedes the latter. The Revised Estimates are based on the latest actuals during the current year, actuals for the same period in the preceding year, actuals during the past year and also previous years, appropriations or re-appropriations already ordered or which are contemplated during the remaining part of the year or, any sanction to expenditure already issued or proposed to be issued during the remaining part of the year.

The **Actual Expenditure (AE)** figures are got only after the final accounts are submitted. The final accounts of any given year are available to the public only two years after the given financial year.

The same pattern is followed in Assam. The estimates reflect the government's intended and the actual expenditure. An analysis of the changes that take place from one level to the other is quite revealing and therefore necessary to understand any budget. The difference between the Estimates and the Actual Expenditure shows how much of the budget has been spent in a given financial year. This study does not go into the reasons for under-utilisation/non-spending of the budgets. It concentrates only on the budget as a commitment to children and the trends arising thereof.

c) Plan and Non-Plan: The analysis has covered both the plan and non-plan allocation and expenditure of the Government on various programmes. Plan allocation and expenditure are those, which are planned for in the Five-Year Plans. These are subsequently divided into yearly plans. The plan component of allocation is to be utilised within the time period set by the plan. If, however, the schemes or programmes extend beyond the time provided for in the Plan, then the further expenditure to be incurred on the project is categorised as non-plan expenditure.

d) General and Sixth Schedule: Assam is unique in having North Cachar Hills and Karbi Anglong districts as its Sixth Scheduled areas. In addition, the six districts under the Bodo Territorial Council come under a

modified form of the Sixth Schedule. The rest of Assam is considered general area. The State Budget reflects special allocations for the Sixth Schedule areas. Along with the General areas the State government presents a separate statement of receipt and expenditure for these areas. Therefore, allocations for both the areas have been taken into consideration.

Sectors

The four basic rights of children according to CRC include the right to survival, development, protection and participation. While schemes or programmes addressing the right to participation are yet to find a place in the Government of India's mandate, several schemes in the social sector fall within the ambit of the other three rights. The State Budget of Assam also follows a similar trend. For purposes of the present analysis, all the existing programmes and schemes of the Government of Assam involving children have been clubbed under four heads:

Development: Includes programmes and schemes for early childhood care and education; and other general schemes and programmes that do not fit into any particular sector, but are aimed at the overall development of children.

Health: Includes programmes and schemes related to the health care needs of children. Given that a number of health services for children are part of the larger health programmes, it is really difficult to identify those that are specifically for children. Programmes like reproductive child health (RCH) and child and maternal care (MCH) are both for the mother and the child. In such cases we take the total allocation for the programmes, as it is difficult to disaggregate the allocations only for children, thereby erring on the side of excess.

Education: Includes elementary and secondary education. Also allocations for schemes like technical, non-formal and special education for handicapped children are included in these two broad categories.

Protection: Includes interventions aimed at disadvantaged children i.e. child labourers, children in need of adoption, child sex-workers, physically or mentally challenged children, homeless or street children, neglected children or those who are treated as juvenile delinquents.

Challenges:

The study also poses certain challenges and complications. An effort was made to resolve them, particularly the following:

- The very first challenge came in the form of the budget documents of the state. The documents presented by the Finance Minister (at present this portfolio is held by the Chief Minister himself) are very confusing. The Budget document of Assam generally contains two separate sections on allotment for the General and for the Sixth Schedule areas. Though the allocations for the Sixth Schedule did exist in the preceding few years' they are absent in the budget for 2007-08. Since the reasons for it were not clear to us, after discussion with officials and economists, we resorted to the budget documents of the autonomous councils for the allocation made for the Sixth Scheduled areas. This sudden failure to show the allocations to the Sixth Scheduled areas remained unclear to us.
- The second obstacle is that the figures given by different documents accompanying demands for grants do not tally at times. For example, the figures given by 'Summary of Financial Position' and 'Annual Statement of Accounts' for 2006-07 are different.
- The third obstacle came with the absence of Annual Reports and Programme documents in most departments though they are essential for the selection of programmes for analysis.
- Non-availability of accounts of certain schemes was another constraint. Lack of proper maintenance of documents and lack of transparency were also observed during the study.
- For getting the information required we had to file applications under the Right to Information (RTI). But the departments concerned took the longest possible time to reply and their replies were not always convincing. So we had to file two or three applications under RTI with the same department.
- Because of it we also had to depend on personal meetings with officials. That delayed the process further since the official concerned was not always available. Some of those who were available were not willing to part with the information required.

- The Assam State Budget allocation for the Social Sector is not very clear. The Economic Survey of the state gives some data under the head called Social and Community Services. It also deals with the Social Sector separately, which includes an additional programme called the *Char Areas Development Programme*. It is, therefore, not quite clear which can be considered the exact allocation for the social sector. Since the Government has included the Social and Community Services in its main chapter on the distribution of resources, the study too has taken this figure.

Chapter 2: Budget for Children in the Assam Budget: An Overview

**Our little child will fall asleep
Will nurture berry trees
Will enlighten the world with new learnings
Our child will become a human being
-Dr. Bhupen Hazarika**

The Status of Children in Assam

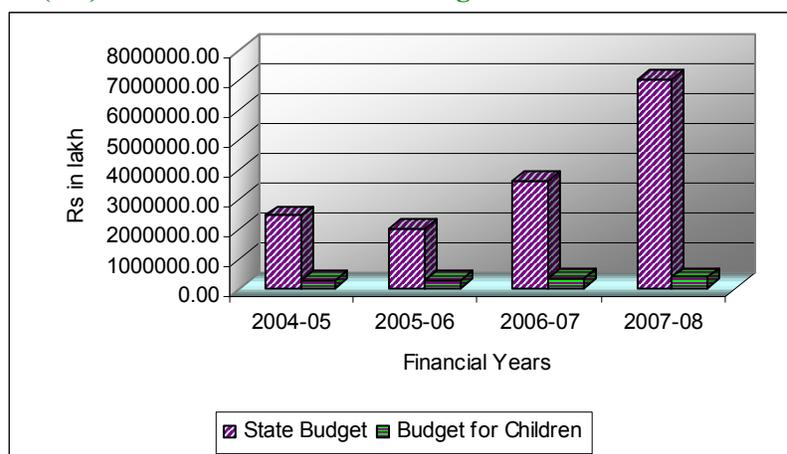
- There are 1,25,81,135 children in Assam (0-19 yrs) according to Census 2001. They are 47.2 percent of the State population (Calculated from Director of Economics and Statistics 2006: 35). The number of children in the age group of 0-14 years is 99,70,342 or 37.4 per cent of the State's population (Director of Economics and Statistics, 2006: 35). Based on it one can put the number of children in the 0-18 age group which is the subject of the present study, at 43.3 per cent i.e. 1,20,58,976 or whom 69,36,344 would be in the 6-14 age group.
- The 0-14 age group has more male (50,95,495) than female children (48,74,847). So the sex ratio in this age group is 957. It was 967 in the 0-6 age group in 2001 against 975 in 1991 (Director of Economics and Statistics 2006: 7). Thus, there is a slight decline in the sex ratio. The reasons for it are not very clear. The decline is not as sharp as in the prosperous states of Punjab, Haryana and some districts of Gujarat, Maharashtra and Tamil Nadu where it is dowry-related (Bose 2001: 46). One does not know whether it is because dowry has entered Assam in a stronger form or because of other reasons such as poor health status. In case of the former, there may even be female foeticide.
- Both the birth rate and the infant mortality rate (IMR) of Assam are higher than those of India as a whole. The birth rate was 27 in 2001 against 25.4 in India as a whole. It declined to 25 in Assam in 2005 but it has come down to 23.8 in India as a whole (Director of Economics and Statistics 2006: 9).
- IMR in the state was 74 per 1,000 in 2001 against the All India rate of 67. It declined to 68 in 2005 against 58 in the country (Director of Economics and Statistics 2006: 9). Thus the Assam IMR was 10 percent higher than the All India average in 2001 and 17 percent in 2005.
- According to *Sarba Shikshya Abhijan* (ASSAM 2002) 13.4 lakhs or 24.39 percent of the children in the 6-14 age group were out of school in 2001. A separate study shows 43 per cent of the present and past tea garden labourers are out of school (Fernandes, Barbora and Bharali 2003).
- Assam has the highest incidence of child abuse in India (Ministry of Women and Child Development 2007: 78).

The State Budget for Children

Of every hundred rupees allocated in the State Budget of Assam for the Year 2007-08, 5 Rupees and 38 paise have been provided for children, who constitute 43.3 percent of the population.

On an average the budget for children (BFC) in the Assam State Budget from 2004-05 to 2007-08 has been 8.79 per cent. In 2007-08 it was 5.38 per cent. The following graph shows the allocation (BE) for children during 2004-05, 2005-06, 2006-07 and 2007-08.

Figure 2.1: Allocation (BE) for BfC in Assam State Budget 2004-05 to 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

The share for children in the Assam State Budget was the highest in 2005-06. Its main reason is not a remarkably high rise in the allocation for children in that year. The increase in the BfC that year was only 0.79 per cent. But because of a decline in the overall state budget by 17 per cent, the rise in the BfC looks remarkable. In the subsequent years the overall state budget rises so does the BfC. But the BfC fails to keep pace with the Assam Budget. As a result, its share shows a severe decline (Table 2.1).

Table 2.1: Budget for Children as Part of the Assam State Budgets, 2004-05 to 2007-08

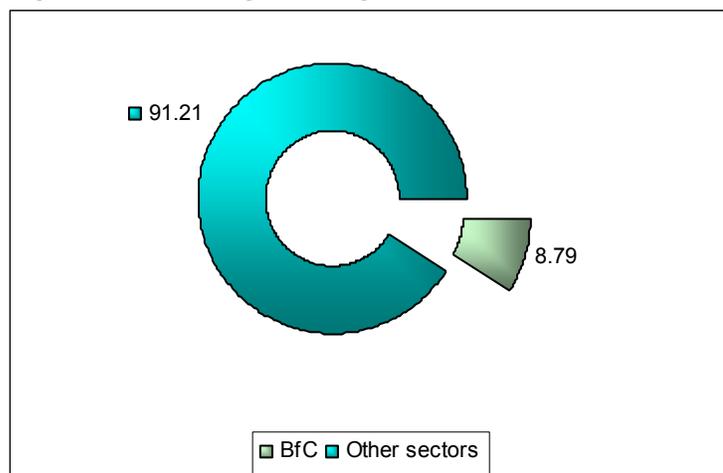
Year	BfC (BE)	Assam Budget (BE)	BfC as percentage of Assam Budget	Annual Rate of Change in Assam Budget	Annual Rate of Change in BfC
2004-05	293875.20	2449416.00	11.99	0	0
2005-06	296223.42	2032197.00	14.57	17.03	0.79
2006-07	366236.59	3638381.00	10.06	79.04	22.79
2007-08	377965.27	7026471.00	5.38	93.12	3.9
Average	333575.12	3786616.25	8.80		

Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

In 2007-08, while the BfC rose by 3.9 per cent the State Budget went up by 93.12 per cent as compared to the 2006-07 BE. This gap between the two has led to a decline in the BfC in comparison with the overall state budget by 4.61 per cent. At first glance itself it becomes clear that in 2007-08, the outlay on two of the most important sectors viz. education and nutrition has been reduced. The outlay on education has declined by 3 per cent while that on social welfare and nutrition has been cut drastically by 45 per cent to Rs. 384 crores from Rs. 833 crores in 2006-07 (*The Assam Tribune*, 23rd March, 2007).

On an average of 8.79 per cent for the period of 2004-05 to 2007-08, children in Assam have failed to receive adequate attention of the policy makers. In 2007-08 the allocation is the lowest at 5.38 per cent. It is the highest in 2005-06 at 14.57 percent.

Fig 2.2: BfC as percentage of Assam Budget average allocation 2004-05 to 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Table 2.2: BE, RE and AE in BfC, Assam Budgets 2004-05 to 2007-08

Year	BE	RE	AE
2004-05	293875.20	215667.53	235158.80
2005-06	296223.42	319592.33	234438.18
2006-07	366236.59	371803.21	
2007-08	377965.27		

Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Note: Figures for AE of 2006-07 and RE and AE of 2007-08 will come only with the budget of 2008-09. Hence could not be calculated

Table 2.3: Difference between BE, RE and AE in BfC, Assam Budget, 2004-05 to 2007-08

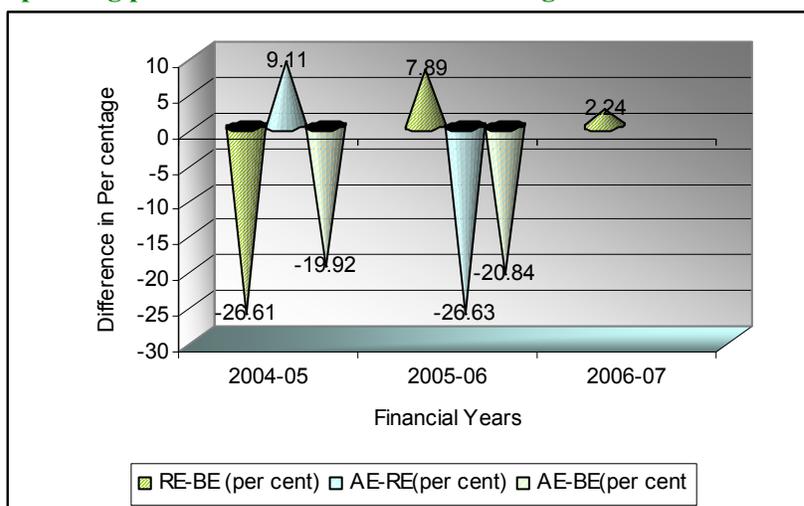
Years	RE-BE (in lakh)	RE-BE (per cent)	AE-RE (in lakh)	AE-RE (per cent)	AE-BE (in lakh)	AE-BE (per cent)
2004-05	-78207.67	-26.61	19662.16	9.11	-58545.51	-19.92
2005-06	23384.87	7.89	-85131	-26.63	-61746.36	-20.84
2006-07	8166.62	2.24				

Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Note: Figures for AE of 2006-07 and RE and AE of 2007-08 will come only with the budget of 2008-09. Hence could not be calculated.

Figure 2.3 shows that within BfC, the Revised Estimate was less than the Budget Estimate in 2004-05 but was more in the subsequent years till 2006-07. However, in 2006-07 the rise of RE over BE (2.24%) was less than that of 2005-06 (7.89%). Thus, the trend of rise in the RE over BE is showing a decline. At the same time the Actual Expenditure (AE) is 19.92 per cent less than the BE but 9.11 per cent more than the RE in 2004-05 as there was a downward revision. In 2005-06 the AE was 20.83 per cent less than the BE. Despite the upward revision it was 26.63 per cent less than the RE. Thus the spending on children in Assam in 2004-05 and 2005-06 on an average was 20.38 per cent lower than what was budgeted for. Despite the need the State felt to raise the allocation during the year, the spending has been lower than the BE. The BE of 2005-06 was more than the BE and RE of 2004-05 by 0.79 per cent and 37.35 per cent while the BE of 2006-07 was 22.79 per cent and 13.81 per cent respectively more than the BE and RE of 2005-06. This trend continues in 2007-08 too as the BE in 2007-08 is more than the BE and RE of 2006-07 by 3.91 per cent and 1.63 per cent respectively.

Fig. 2.3: Year wise spending pattern of BfC in the Assam Budget 2004-05 to 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Note: Figures for AE of 2006-07 and RE and AE of 2007-08 will come only with the budget of 2008-09. Hence it could not be calculated

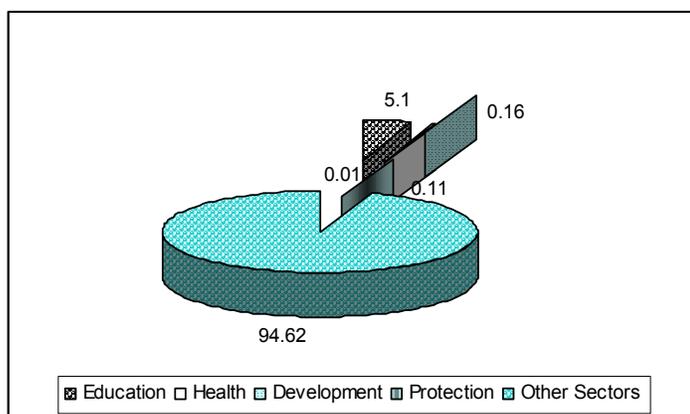
Table 2.4: Sectoral Allocation (BE) in BfC as Percentage of the State Budget

Fig 2.4 shows the allocations for children under the four sectors as percentage of the Assam State Budget 2007-08. Fig 2.5 represents the allocation by sector on children in the Budget for Children in Assam. There is a fluctuating trend in the allocation for different sectors within the BfC. The allocation for development in 2007-08 shows a sharp decline of 75.4 per cent compared to 2006-07. However, the trend in education, health and protection is positive.

Year	Education	Health	Development	Protection
2004-05	11.12	0.07	0.79	0.01
2005-06	13.14	0.08	1.31	0.04
2006-07	8.61	0.21	1.22	0.01
2007-08	5.10	0.11	0.16	0.01

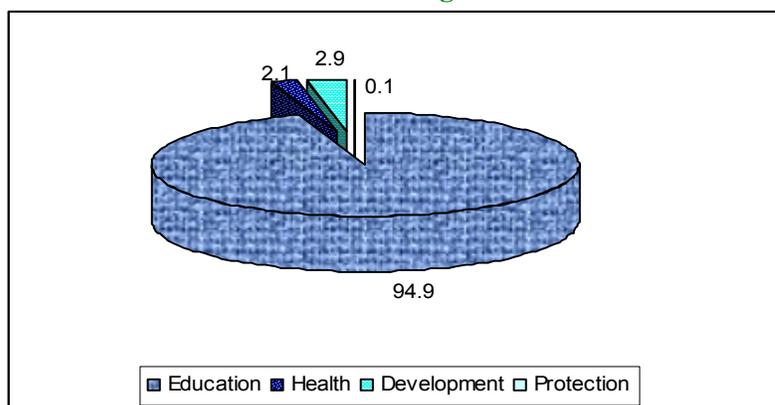
Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Fig 2.4: Sectoral Allocation (BE) in percentage of BfC of within Assam Budget 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Fig.2.5: Sectoral Allocation in BfC in Assam State Budget 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Table 2.5: Sectoral Allocation (BE) as percentage of BfC Assam State Budget

Year	BfC (BE) (in Lakh)	Sectoral Allocation (BE) in Percentage of BfC of the Budget			
		Education	Health	Development	Protection
2004-05	293875.20	92.71	0.56	6.63	0.09
2005-06	296223.42	90.18	0.53	8.98	0.30
2006-07	366236.59	86.18	2.14	12.18	0.09
2007-08	377965.27	94.86	2.12	2.90	0.11

Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam

It is clear from the figures that of all the sectors of BfC, only education has been given some importance by the Government of Assam. The other sectors combined do not cover even 0.5 per cent of the Assam Budget but education has taken 5.1 per cent of the share. Also the analysis within the BfC proves the same. It is clear that the educational sector has occupied 94.9 per cent of the BfC in the Assam Budget of 2007-08 followed by

development and health. Protection shows the lowest allocation with just 0.1 per cent.

Chapter 3: Development

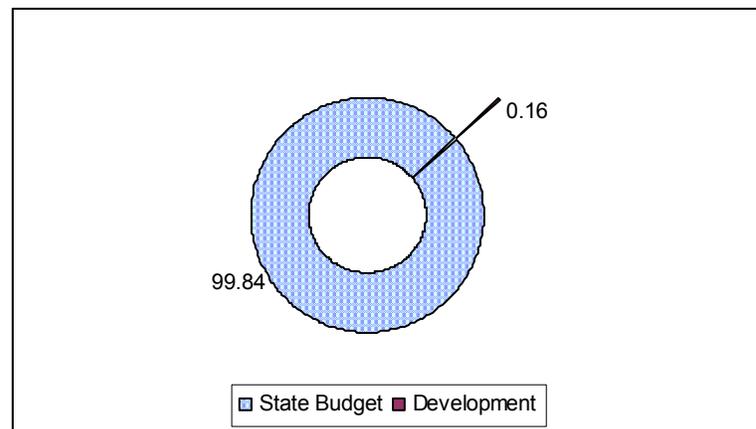
In the Development sector, allocations for the schemes meant for early childhood care and development and some other schemes for children's all round development have been studied. Programmes like Nutrition, ICDS etc have been included in this sector. In this section, the scene of child development in the state has been discussed in the light of existing programmes and allocation made for them.

To keep aggregate expenditure down to a manageable level in the face of huge budgetary gap, the Chief Minister has taken to an expenditure cut amounting to Rs 1128 crore in his Budget plan. The axe has naturally fallen mostly on the softer option, the social sector development, where we find the Budget allocation declining by as much as 45 per cent to social welfare and nutrition from Rs 833 crore in the current year to Rs 384 crore in 2007-08.

-Dr. Rabindra Kr Choudhury, former Head Of Department, Department of Economics, Gauhati University commenting on the Assam State Budget 2007-08

The share of Development in the Assam Budget 2007-08 is only 0.16 per cent while it is 2.9 per cent of the BfC. In this sector, it was perceived that there was a continuous rise in allocation since 2004-05 to 2006-07 both at the BE and the RE stages. The BE in 2005-06 was higher than the BE and RE of 2004-05 by 36.42 and 6.09 per cent. The same trend was also followed in 2006-07 as the BE this year was higher than the BE and RE of 2005-06 by 67.86 and 0.72 per cent. However, this trend did not continue in 2007-08. In 2007-08, allocation for development shows a sharp decline of 75.4 per cent compared to the previous year. The actual expenditure has, however, been lower in both 2004-05 and 2005-06.

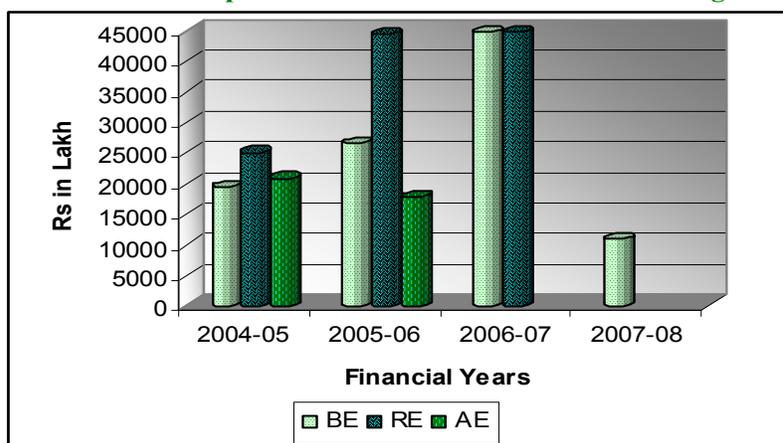
Fig 3.1: Share of Development Sector of BFC in Assam State Budget during 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

A decline of 81.39 per cent has been observed in the allocation made towards the Integrated Child Development Scheme (ICDS) in 2007-08. From 2004-05 to 2006-07 ICDS constitutes on an average 86.78 per cent of the allocation for development. The decline in 2007-08 has been in administrative expenses like salaries and others, construction of *anganwadi* centres (AWC), materials, supplies and other charges, supplementary nutrition programme, grant in aid etc. It appears from the detailed Demand for Grants that there is no allocation for the administrative expenses of ICDS in 2007-08. In 2006-07 there were 196 ICDS projects functioning and 23 more were being set up (Director of Economics and Statistics 2006:193). Here arises the question of how these centres will be financed.

Fig.3.2: BE, RE and AE in the Development Sector of BfC in the Assam Budget 2004-05 to 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Note: Figures for AE of 2006-07 and RE and AE of 2007-08 will come only with the budget of 2008-09. Hence it could not be calculated

The National Advisory Council of the UPA government in its recommendations on ICDS in 2004 said that 55,184 AWCs would be required in Assam (3,515 Urban and 51,669 rural) to universalise ICDS in the State (Recommendations of the National Advisory Council on ICDS based on deliberations of the Council on 28 August 2004). There were 25,416 AWCs in the state in 2003-04. Thus, 53.94 per cent of the required AWCs were to be constructed but the demand for grants is silent on this issue in 2007-08. There was no allocation for such centres in 2004-05. Rs 50 lakhs were allocated in 2005-06 but none of it was spent in 2005-06. The same amount was allocated again in 2006-07. But in 2007-08, no allocation has been made for this scheme. Construction of AWCs is an important component of ICDS because it is the poor, particularly from the rural areas and urban slums who need state support of *anganwadis*. Lack of financial allocations will have an adverse impact on the children from these classes.

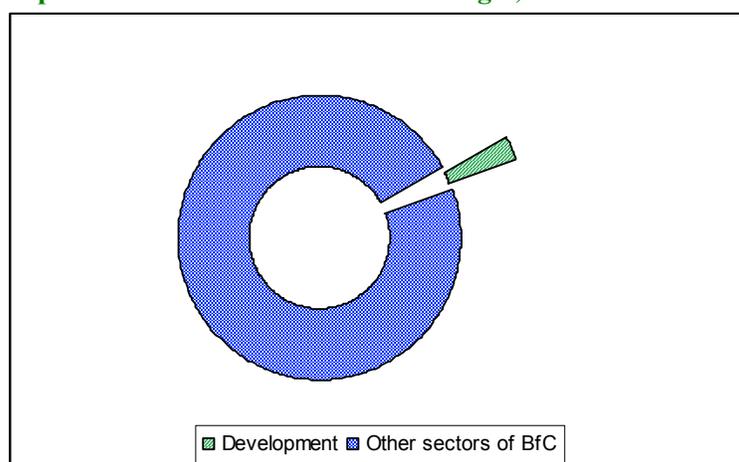
According to media reports most *anganwadis* of the ICDS programme in Assam get their rations only once in three months. Teachers call children to the centre on the day the rations come, to distribute poor quality dry rations (*Info Change Agenda*, June 2005). Apart from the budget allocations, these anomalies too are to be taken into account while monitoring the utilisation of the amount.

Keeping aside the allocations for the Sixth Schedule areas, only the increased state share of the Special Nutrition Programme finds mention in the documents. No grant in aid has been mentioned though it was present in the 2006-07 Demand for Grants.

The externally (UN) aided World Food Programme for Supplementary Nutrition has a component of state share. In 2006-07, the state share was Rs. 2,500 lakhs. In 2007-08, it rose to Rs.7, 000 lakhs. It implies not only that the burden on the state has increased but also that the external aid has decreased. If this external aid is a loan, this reduction would be a positive sign. That may also be the reason why the proportion of internal allocation has increased.

Decline in allocation is seen also in some other programmes like the Family and Child Welfare project (by 6.54%) and Intensive Child Development Scheme (by 47.54%). The decline in allocation for Family Welfare Programme is due to the non-allocation for materials and supply under the plan. Why the project does not need any more material is not clear. At present there are 8 Family and Child Welfare projects in the state with 6,000 beneficiaries (2,400 mothers and 3,600 children) (Director of Economics and Statistics 2006: 193). As a result, the need continues to exist.

Fig.3.3: Share of Development Sector in BfC of Assam Budget, 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

There is a 7.19 per cent rise in the allocation for *Balwadi* programmes. The allocation for the general areas has increased by 18.72 per cent and it is under the non-plan category while a 24 per cent decline has been observed in the allocation for the Sixth Schedule areas. Transfer of planned expenditures to the non-plan category is the reason for it. On one hand it implies a higher state burden. On the other it reflects sustenance of the programme without Central Government support. The State at present has 60 *Balwadis* with 2,400 children (Director of Economics and Statistics 2006: 193). It is obvious then that the State needs more of them.

In the budget documents of all four years, a programme called Applied Nutrition was found but with no allocation. The reason for mentioning a programme without any allocation is not clear

Summary:

The share of development in the Assam budget, 2007-08 is very small i.e. only 0.16 per cent. It is 2.9 per cent of the BfC. The trend of higher BE and RE for child development over that of previous years has not been followed in 2007-08. It has sharply declined by 75.4 per cent. This decline is attributed to a decline in major schemes like ICDS, Family and Child Welfare and Intensive Development Scheme. ICDS which comprises 86.78 per cent of the allocation for development has shown the severest decline (81.39 per cent) while the Family Welfare Project and Intensive Child Development Scheme have followed with 6.54 and 47.54 per cent. In view of the observation that only 46.06 per cent of the required *Anganwadi* centres have been set up in the state, the reduced allocation for the same has become a subject of concern. However, there is also change on the positive side. Allocation has increased in 2007-08 to schemes like Food Programme for Supplementary Nutrition and Balwadi programmes. In addition, a scheme called Applied Nutrition has been mentioned in the budget but it has remained without any allocation.

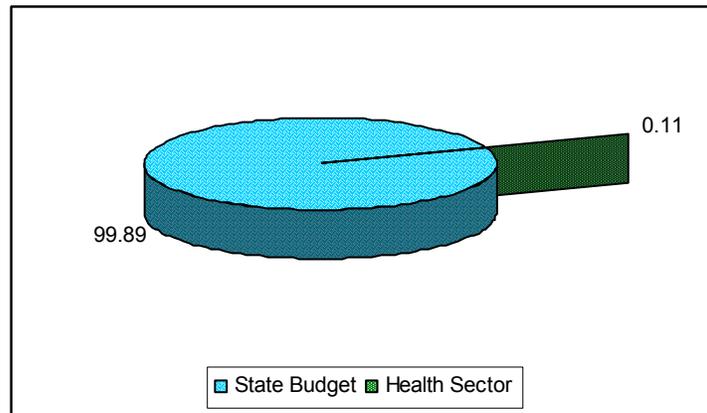
Chapter 4: Health

This sector includes programmes and schemes related to the health care needs of children. In this sector all those schemes have been included which are directly or indirectly related to children's health in the state. Also programmes like Reproductive Child Health (RCH) and Child and Maternal Care (MCH), which are both for the mother and the child are included in the study

Reiterating the Government's "commitment" towards ushering in drastic changes in the healthcare sector, Chief Minister Tarun Gogoi said that definite steps had been taken to implement the the health care related schemes under the National Rural Health Care Mission on a wide scale in the sState. (The Assam Tribune 19th March,2007)

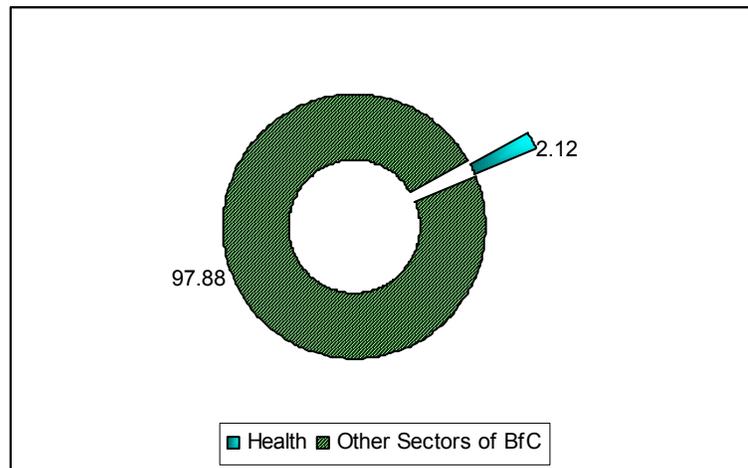
The allocation for children in the health sector in 2007-08 (BE) has increased by 3.06 per cent over 2006-07. But the share of the budget for child health remained at a poor 0.11 per cent of the overall state budget. Even within the BfC, its share is a small 2.12 per cent.

Fig.4.1: Allocation for Health Sector in BfC as percentage of Assam State Budget, 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

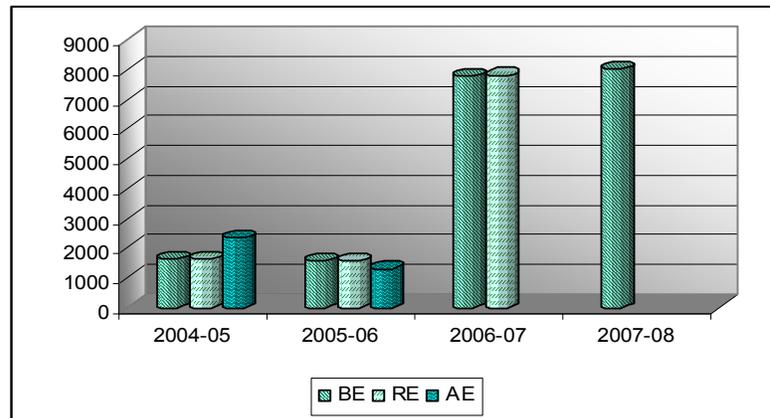
Fig.4.2: Share of the Health Sector in BfC of Assam Budget, 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Between 2004-05 and 2007-08, the health sector of BfC has seen a 79.59 per cent rise in allocation which is a positive sign. In 2004-05, the actual expenditure has increased over the BE by 43.73 per cent. Whereas in 2005-06 the actual expenditure was less than the BE by 16.91 per cent. However the RE in all the three years was higher than the BE.

Fig.4.3 BE, RE and AE in Health sector of BfC in Assam (2004-05 to 2007-08)



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Note: Figures for AE of 2006-07 and RE and AE of 2007-08 will come only with the budget of 2008-09. Hence it could not be calculated

The state as a whole has very few schemes for child health. The major schemes are centrally sponsored. In fact, the National Rural Health Mission (NRHM) has taken all major schemes into its fold. Table 4.2 gives details of schemes in the health sector of BfC in the Assam Budget.

In the School Health Scheme, the allocation has increased by 3.5 per cent over the previous year. All the salary, which used to be divided between the plan and non-plan sectors has been included in the non-plan sector during 2007-08. This transfer from the plan to non-plan sector seems to be one of the reasons for the rise.

A 17.68 per cent rise is also seen in the scheme of Immunisation of Infants and Children against diphtheria, polio, typhoid etc. This increase is due to a rise in salaries and other administrative expenses. No rise is noticed in materials and supplies.

Increase in the allocation for centrally sponsored schemes like postpartum centres and training of auxiliary nurse midwives (ANM) is a positive sign. However, there is doubt about their continuity since no non-plan expenditure has been mentioned for these programmes. Besides, though the total budget for training ANMs and Trained Birth Attendants (TBA) has increased, that for the Sixth Schedule areas has decreased by 34.81 per cent.

Only four state schemes even with a rise in allocations are not enough in a state where IMR and birth rates are higher than the national average. In the Child Health sector, too much dependence is visible on centrally sponsored schemes. That can pose a threat to the sustenance of the scheme. If the Centre changes its policy or fails to allocate funds for it, overall child health in the state will suffer.

Summary:

Though the allocation for children in the health sector in 2007-08 (BE) has increased by 3.06 per cent over that of 2006-07, the share of the budget for child health remains at a poor 0.11 per cent of the overall

state budget. Within the BFC, its share is a small 2.12 per cent. However, the allocation for child health has been following a rising trend. Between 2004-05 and 2007-08 it has increased by 79.59 per cent. But the health sector of the children in the state has been looked after by the major Central Sector Scheme of NRHM. Among the schemes mentioned in the Assam budget 2007-08, rise has been observed in the School Health Scheme, Immunisation of Infants & Children against diphtheria, polio, typhoid etc and training of ANMs and TBAs. In the two years for which figures of actual expenditure are available, it was higher in 2004-05 but lower in the following year. The revised allocation was higher than the BE in all the past four years.

Chapter 5: Education

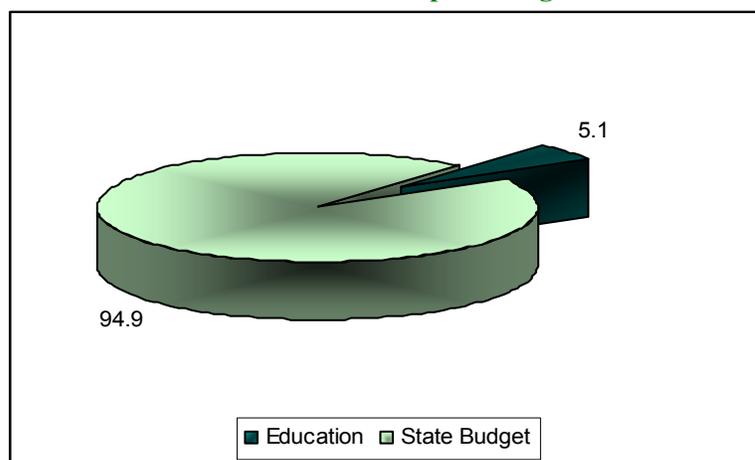
The Education sector encompasses within its ambit elementary and secondary education involving the children of 6-18 years. The allocations for schemes like technical, non-formal and special education for handicapped, SC, ST and OBC children too are included in these two broad categories.

“The announcement of two new scholarships for poor and physically challenged students,special library grants to colleges and government aided schools are remarkable features of the budget. Distribution of computers to students getting first division in High School Leaving Certificate Examination has become a regular feature of the present government.”

-Dr. Subhrangshu Sekhar Sarkar, *Faculty Member, Department of Management, Tezpur University, Assam* commenting on the Assam State Budget 2007-08

Education receives the largest share of the allocations both within the total state budget (5.1%) and in the BfC in Assam (94.86%). While this shows the priority that the state government accords to education, this must be set against the 30 lakhs children (0-18 years) who continue to be out of school.

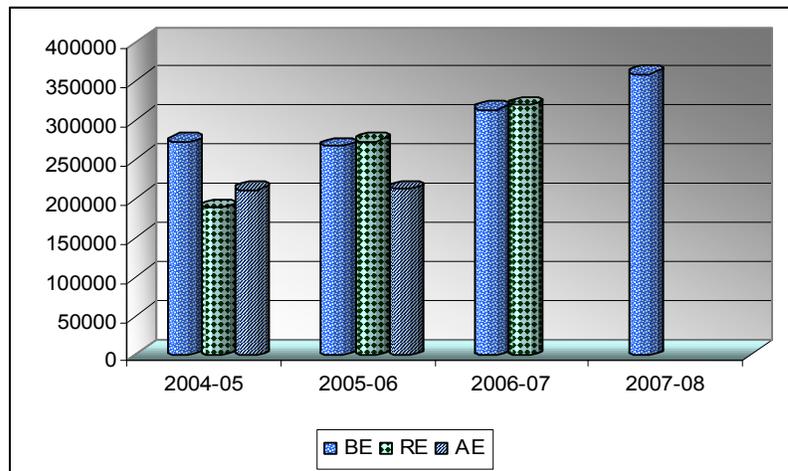
Fig. 5.1: Allocation for the Education Sector of BfC as percentage of Assam State Budget, 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

There is a marginal increase of 0.02 per cent in 2007-08 over the previous year. This increase is due to nominal increase in the allocation for all the schemes. Of the allocation for education, 83 per cent goes to salaries and other administrative expenses. Scholarships account for only 0.1 per cent of the budget while textbooks have a 0.001 per cent share in the allocations for the education of children. In the major scheme of *Sarba Shikhya Abhijan* (SSA) huge allocations were made in 2004-05 and 2005-06. But suddenly in 2006-07, allocations declined by 98.3 per cent and no allocation has been made in the 2007-08 BE. Besides, the actual expenditure in both the years for which information is available, is lower than the allocations (BE). There has been no expenditure under SSA for the years 2004-05 and 2005-06. However, as per the Annual reports of SSA, Rs.24,965.4 lakh and Rs. 22,714.55 lakhs have been spent during 2004-05 and 2005-06 respectively. So there is a possibility of lack of documentation.

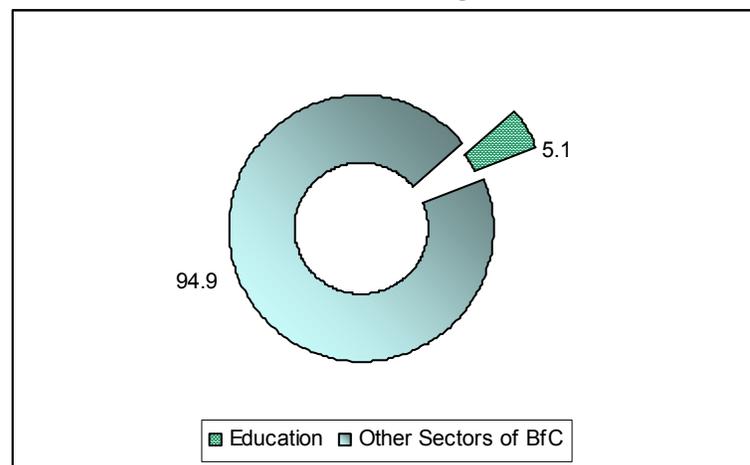
Fig. 5.2: BE, RE and AE in Education sector of BfC in Assam 2004-05 to 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Note: Figures for AE of 2006-07 and RE and AE of 2007-08 will come only with the budget of 2008-09. Hence it could not be calculated

Fig 5.3: Share of Education Sector in BfC of Assam Budget, 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

There is no allocation in 2007-08 for non-government schools and for the government teachers serving in non-government schools. The reason for this sudden non-allocation is not clear. Another trend is increasing allocation for salaries in the non-plan sector for the administration of elementary education. This is largely due to transfer of teachers' salaries and emoluments from the plan to the non-plan sector.

In his Budget Speech, Chief Minister, Tarun Gogoi mentioned that at present the Government of Assam is running four schemes as Chief Minister's Innovative schemes. These schemes will continue even during 2007-08 though no specific mention has been made in the budget documents. They are:

1. Rajiv Gandhi Computer Literacy Programme
2. Ananda Ram Baruah Memorial Award for the first division holders in the High School Leaving Certificate Examination.
3. Gyanjyoti Scheme and
4. Buniyad Scheme for infrastructure development of Schools.

As per the NCERT All India School Education Survey, the State has 30,045 primary schools. 5,413 of them are single teacher schools and 313 are without a teacher (www.ncert.org). 4,838 schools are run in *katcha* buildings and 514 are without a building. Amid these findings, the Buniyad scheme for infrastructure development has brought some hope of reducing the drop out rate and making education accessible to more children. The Government of Assam has been implementing centrally sponsored schemes like *Sarba Shikhya Abhijan* and the Mid-Day Meal scheme. The State government has neither started such schemes of its own to supplement the Central efforts nor has it allocated funds for SSA in 2007-08. Besides, in the process of implementing these schemes anomalies have come to light and the media have highlighted some of them. Even the CAG report (Report 15 of 2006) mentions huge amounts of money spent on items not permitted in the SSA budget. That may make the attainment of the objectives of the scheme difficult.

Last but not the least; the 2007-08 budget has made specific allocations for handicapped and for SC, ST and OBC children. But all of them taken together account for only 1.59 per cent of the total allocations made for child education.

Summary:

The chapter reveals that the largest share of the BFC goes to the sector of education. It attributes 5.1 per cent to the State budget as a whole. This implies higher priority accorded to child education. The rise in 2007-08 as compared to 2006-07 is a marginal 0.02 per cent. The major scheme in this sector is the centrally sponsored *Sarba Shikhya Abhijan*. In this scheme, huge allocations were made in 2004-05 and 2005-06. They declined suddenly by 98.3 per cent in 2006-07 and nothing is allocated in the 2007-08 BE. Lack of Proper documentation and non-allocation are visible in 2007-08 for schemes like non-government schools and for the government teachers serving in non-government schools. Some other anomalies like expenditure outside the budget, non-utilisation of funds etc are also clear from sources. A relatively small amount is allocated for handicapped, SC, ST and OBC children of the State.

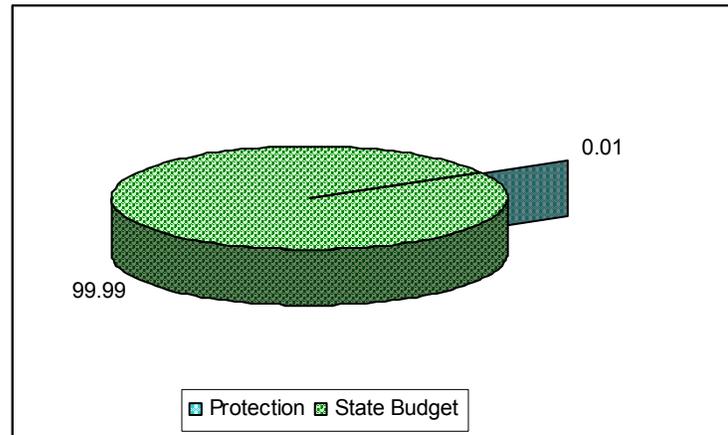
Chapter 6: Protection

In this sector, the interventions aimed at the disadvantaged groups of children i.e. child labourers; children in need of adoption; child sex-workers; physically or mentally challenged children; homeless or street children; neglected children or those who are treated as juvenile delinquents are taken care of.

Our government is determined to help the physically challenged children grow as healthy citizens. And for this matter, it is considering special schemes of providing qualitative education, employment along with care and protection-Chie Minister Mr. Tarun Gogoi addressing a public meeting organised as part of the inauguration of a Juvenile Justice Home at Boko. (Dainik Janambhumi, 23rd November, 2007)

As in the national budget so also in the State budget the share of the allocation for the protection sector within BfC receives the lowest priority. Despite a rise of 15.84 per cent in the BE of 2007-08 over that of 2006-07, its share continues to be 0.01 of the total state budget and 0.11 per cent of the BFC.

Fig.6.1: Allocation to the Protection sector of BfC, as percentage of the Assam budget 2007-08

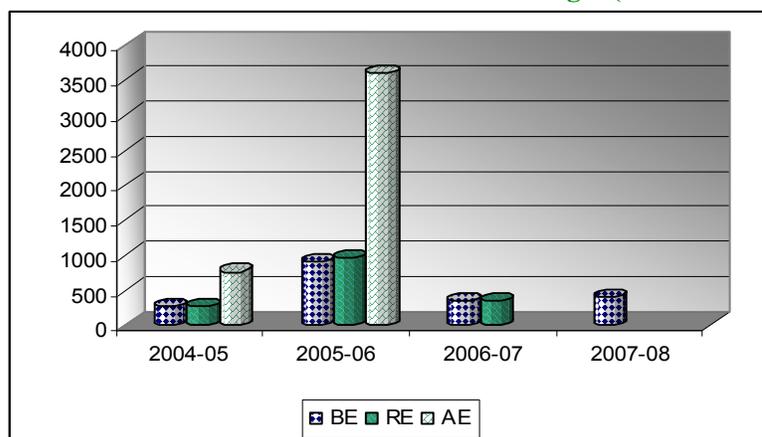


Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Figure 6.2 shows an erratic trend in the allocation and expenditure for the protection sector of BfC in the Assam Budget. The higher actual expenditure (AE) in 2004-05 is not followed by a higher allocation in BE of the succeeding years. Instead, one sees the same trend of higher AE and lower BE even in 2006-07. Actual Expenditure was 180.26 per cent higher than the BE and RE in 2004-05 while it was 297.91 per cent higher than the BE and 274.29 per cent than the RE of 2005-06.

The 15.84 per cent increase in 2007-08, over the previous year's allocation is due to enhanced allocation in the Implementation of the *Juvenile Justice Act 1986* (JJ) by 42.18 per cent, followed by a 10.47 percent rise for Homes for Orphan and Destitute Children and a 13.85 percent rise for the Beggar Home under Correctional Services.

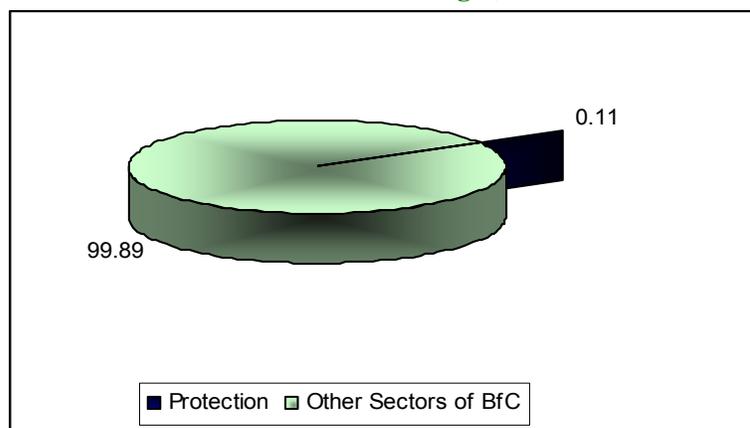
Fig 6.2 BE, RE and AE in Protection Sector of BfC in Assam Budget (2004-05 to 2007-08)



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

Note: Figures for AE of 2006-07 and RE and AE of 2007-08 will come only with the budget of 2008-09. Hence it could not be calculated

Fig 6.3: Share of Protection in BfC of Assam Budget, 2007-08



Source: Detailed Demand for Grants 2004-05 to 2007-08, Government of Assam.

In 2007-08, an allocation of only 6.93 lakhs has been made for the Children's Home at Halflong against 62.12 lakhs in 2006-07. This amount is to be spent under the non-plan category. The allocation for the Diphu Home is 29.15 per cent lower than 2006-07. The reason for reducing this allocation is not clear. In 2003-04 the State had four homes where children formed a significant portion of the inmates (Director of Economics and Statistics 2006: 195). The 2007-08 Budget has allocations for 5 such homes including the one at Digheitari which did not find mention in the earlier budgets. The estimate for these homes is made under the plan sector. No allocation has been made for salaries in the homes at Digheitari and Diphu probably because these areas fall under the Sixth Schedule and the allocation is made by the District Autonomous Councils. The State Plan of Action 1999 has mentioned the existence of four Observation Homes with a capacity of 50 inmates at Jorhat, Fatasil Ambari, Jalukbari and Silchar and one Special Home with a capacity of 100 inmates. In addition, there are six Juvenile Homes in the State. In reality, the Juvenile homes at Fatasil Ambari, Jalukbari and Silchar are

the same as the Observation Homes mentioned above. So the number of Homes is only 7. However, the Assam Budget 2007-08 has shown allocations for only five of them. Prayas and Snehalaya are some of the non government organisation who are helping the Homes at Jorhat, Nagaon and Silchar. However, as per the State Plan of Action, 1999 no NGO is involved in running homes for children in conflict with the law (The State Plan of Action 1999: 84). If it is true that NGOs are running some homes on behalf of the State, it would mean that the policy has changed since then.

Surprisingly, the budget for Women's Welfare and Child Condition Programme under the Department of Labour which is meant for combating child labour does not have any allocation in the 2007-08 Budget. In 2004-05, the actual expenditure on this programme was 75.51 per cent more than the allocations in the BE and RE. In 2005-06, the BE was raised by 38.8 per cent but there was no actual expenditure. In 2006-07 the BE was reduced by 50 per cent and finally in 2007-08, it ended up without any allocation. Though the State has of 3,51,416 child labourers according to official sources (*The Sentinel*, 1st May 2007) and there is a ban on child labour as per the *Child Labour (Prohibition and Regulation) Act 1986*, the non-allocation or lower allocation for this scheme shows that adequate attention is not being paid to this serious problem.

The problem of out of school children and child Labour is more visible in the tea garden and Char areas. According to a study conducted by *Sarba Shiksha Abhijan* in 2002, 43 percent of the children of present and past tea garden workers are out of school (Fernandes, Barbora and Bharali 2003). A separate study on the Child Labourers in Tea Estates of North Eastern India by UNICEF in 1988 had already confirmed that 96,535 children (14.4 per cent of the total workers) were employed in the tea industry of Assam (State Plan of Action 1999).

The State has the machinery required for the implementation of the JJ Act. There are three Juvenile Courts i.e. one each at Guwahati covering 9 districts, Jorhat covering 8 districts and Silchar covering 4 districts. In addition, there is a Juvenile Welfare Board in each district (State Plan of Action, 1999: 84). It should have had allocations both from the central and state sectors. But the 2007-08 budget shows no Central assistance. It may imply withdrawal of central assistance or its inclusion in the Revised Estimate. If it is the first, it would mean a higher liability for the State or collapse of the programme if the State does not allocate adequate funds for it. According to official figures the State had 48 prisoners below the age of 16 and 1,055 more inmates between 16 and 21 years. The exact number of children below 18 years in the 16-21 age group is not known though they should be included among children. It is a clear violation of the *Juvenile Justice Act* according to which all offenders of 18 should be kept in the juvenile homes. Thus the state needs to emphasise more on its implementation and cannot afford to stop the programme but that is what it seems to be doing as the limited allocations in the BFC show.

On 22nd November, 2007 the Chief Minister inaugurated a newly constructed Observation and Children's Home under the *Juvenile Justice Act, 1986* at Bamunigaon near Boko (*Dainik Janambhumi*, 23rd November, 2007). But the State budget is silent on the expenses relating to it. As per the speech delivered by Social Welfare Minister Ms Ajanta Neog, there are 40 children in this home as of now who have been shifted from the Home at Fatasil Ambari. In addition, there are Child Welfare Committees for 13 districts to advice the Social Welfare Department for the rehabilitation of neglected children (*The Sentinel*, October 2, 2004).

For the implementation of the Disabilities Act, allocations and actual expenditure have shown a fluctuating trend. In 2004-05, the actual expenditure was 64.78 per cent less than the BE and RE. But it was 92.40 per cent more in 2005-06 during which even the BE and RE were 15.78 per cent more than the BE and RE of 2004-05. However, the BE in 2006-07 was reduced by 95.45 per cent over that of 2005-06. In 2007-08, the BE has been raised by 90 per cent and that brings some relief. However, its minute analysis shows that the allocations in 2007-08 have been made for wages, travel expenses, materials etc and not for salaries.

Summary:

Child Protection is the least prioritised part in the Budget for Children in Assam. The allocation (BE) for this sector in 2007-08 has increased over that of 2006-07. But still it is very low in both the BFC and the State Budget. Though a number of Acts have been passed to prove the nation's commitment towards the protection of children these commitment have not found expression in the State Budget of Assam. The expenditure is higher in both the years for which data is available but the corresponding budget and revised estimate is not so high. Some existing interventions like Children's Homes have not found place in the budget while some others like the one for eradication of child labour are without any allocation. Hence the need for proper monitoring of the implementation and fund flow of the programmes seems to be an urgent necessity.

Chapter 7: Conclusion

The State Plan of Action 1999, in its goals and objectives has mentioned the need to build up public and official awareness on child rights in order to increase social and political commitment to the cause of children. It also set the objective of incorporating Child Rights goals into state laws, policies, plans and budgets. A loss at the budget for the children in Assam shows that this objective is still far from being realised. Many of the proposed interventions which set 2002 as the deadline have not been implemented till today.

The Assam Budget has on an average allocated 8.79 per cent of the total to children during 2004-05 to 2007-08. Out of this a major share goes to child education followed by development and health. Protection receives the lowest share among the four sectors. Four major all encompassing flagship programmes sponsored by the central government are being run in the state. The schemes are *Sarba Shikhya Abhijan* and Mid-Day Meal Scheme in education, NRHM in health and ICDS in development. Both SSA and ICDS show a huge decline in allocation. Some other major schemes showing a decline in allocation are the Family Welfare Project, the Intensive Child Development Scheme, non-government schools and the government teachers' serving in non-government schools. Alongside, there are also certain schemes like the health related state funding schemes, Balwadi Programme, World Food Programme for Supplementary Nutrition etc having higher allocation. The major lacunae observed in the Budget For Children of Assam during 2004-05 to 2007-08 can be summarised as follows:

- Non allocation or decreased allocation for certain schemes which may pose threat to the child survival and development in the state.
- Over expenditure not kept in mind during the preparation of next years' budget.
- Expenditure incurred outside the budget estimate.
- Non utilisation of funds.
- Proper documentation of the existing interventions in all the four sectors.
- Relatively lower allocation for handicapped, SC, ST and OBC children of the State.
- Fewer schemes and lower allocation for schemes meant for girl children of the state.
- Implementation of the Legislations enacted in favour of children and mention thereof in the state budget.
- Maintenance of existing programmes and monitoring thereof.

The Government of Assam has expressed its commitment towards children's welfare through the State Plan of Action and interventions like observation homes, Intensive Child Development scheme etc. A number of acts have been passed to safeguard the cause of children. Also the implementation machinery has been set up. Some of these commitments are being realised but much more has to be done and that has to be accorded adequate space in the State Budget. Non-allocation or lower allocation than required for schemes of child welfare compromise the state's efforts and commitment for the cause. Lower allocation for specific groups of children like the disabled, Dalit, tribal and girls will result in further deterioration. At the same time in the absence of strong monitoring and vigilance systems, doubts are being expressed about the implementation of the programmes. Higher or lower actual expenditure against the estimated and revised estimates needs to be kept in mind while preparing a scheme or allocating funds for it. Besides, depending on the situation state specific measures need to be adopted for child victims of militancy and counter-militancy operations. In these circumstances, the government needs to be more focused and objective while preparing the financial statement and implementing them.

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