

# Share of Children in the Assam Budget :

*An Analysis of the Allocations  
2004-05 to 2007-08*



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And  
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## Preface

Over the last decade, countries across the world have embarked on changing existing economic models in favour of ones driven by the free market, incorporating processes of liberalisation, privatisation and globalisation.

*Budget for children is not a separate budget. It is merely an attempt to disaggregate from the overall budget the allocations made specifically for programmes that benefit children.*

While the markets boom, and some become richer, at the other end of the spectrum are growing disparities between the rich and the poor, depletion of natural resources and loss of traditional livelihoods, forced migration, consumerism and violence. It has also meant privatisation of services, cutbacks in some services lending them inaccessible to the poor. India too has witnessed these changes.

Recognising that budgets are an important tool for monitoring the government's implementation of child rights, HAQ undertook a decadal analysis of the Union Budget from a child rights perspective, which was published in 2002. This was the first endeavour of its kind in the country and it helped in understanding the process of budgeting and establishing the need for such analysis along with developing a methodology for the same. Recognising that since a large share of the allocation and expenditure is made in the states, a study of the state budgets is essential to enable a holistic understanding, HAQ initiated a similar analysis in three states - Andhra Pradesh, Orissa and Himachal Pradesh. However, if children's budget work at the state level is to become a reality, it is important to empower local NGOs to undertake such initiatives, develop a common methodology and provide requisite technical assistance. Once the ground is set, using the findings effectively for advocacy at the state, district and local levels of governance is a natural process, especially if such analysis is carried out by an agency/organisation based in the state. HAQ began child budget analysis work in three states in 2002 in partnership with state level NGOs - Andhra Pradesh (with M.V. Foundation), Orissa (with Open Learning Systems) and Himachal Pradesh (with Himachal Pradesh Voluntary Health Association-HPVHA).

In the current phase of this partnership initiative between HAQ and state partners, it has initiated budget for children (BfC) analysis in Assam in partnership with North Eastern Social Research Centre (NESRC), Guwahati. This is the first report from the state.

In all Budget for Children work is being carried on in 6 states- Andhra Pradesh, Himachal Pradesh, West Bengal (with support from Ford Foundation), Assam and Uttar Pradesh (with support from Sir Dorabjee Tata Trust) and Jharkhand (with support from CRY).

Budget analysis will only continue to be numbers unless it is used for effective advocacy. Our experience has shown that child budgets can be an effective monitoring and advocacy tool. While advocacy and lobbying with the Government of India has institutionalised child budgeting at the national level, HAQ's partner organizations, as well as other human rights networks and campaigns have also used it for advocacy. For example, HAQ's child budget analysis has been used to file legal petitions, for strengthening arguments of various campaigns such as the Right to Food campaign, for raising questions in the Parliament and debating on various pending bills, including the 93<sup>rd</sup> Constitutional Amendment. At the international level, findings from child budget analysis work have been used to make submissions and prepare shadow reports to the UN Committee on the Rights of the Child.

It is hoped that this analysis will help in getting a better understanding of the nature of resources required for children in Assam, and help child rights activists and advocates, planners and policy makers.

This study would not have been possible without the support of Sir Dorabjee Tata Trust for supporting us in our endeavour in Assam.

This report owes its life to Pranami Garg of NESRC and Madhumita Purkayastha of HAQ, who have waded through the mountains of budget documents in an effort to identify and disaggregate what was meant for children. At the same time it is important to realise that budget for children work is still at a very nascent stage and hence evolving. We are all in the process of developing the methodology and fine-tuning our conclusions.

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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.

Children who are the future of the country and of Assam are 43 percent of the State's population but get only 8.8 percent of the State's budgetary allocations. In such a situation, the urban and rural poor children tend to get neglected. Though clear information could not be collected on some of these aspects, this study of the Assam Budget 2004-05 to 2007-08 shows that children do not get their due share of the State's resources. This study, the first of its kind in Assam, is a contribution to awareness building on issues concerning the future of Assam. It is an appeal to the State Government to take a new look at these allocations and at the implementation of the schemes meant for children.

*North Eastern Social Research Centre (NESRC) started on 1<sup>st</sup> March 2000 is a centre of research, documentation and networking in Northeast India. Its mandate is to combine serious intellectual pursuits with involvement with civil society groups active among the marginalized in the region. NESRC has a library and a documentation centre for the use of students, scholars and social activists. It has done research on gender issues, tribal issues and livelihood issues in the region with special importance given to development-induced displacement in the Northeast 1947-2000. It would like to support movements that work with the groups to which it accords priority.*

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