



Discussion Paper:

Status of Child Budgeting in India and Way Forward for Rajasthan

## Statement No. 12: Schemes for the Welfare of Children

Recognizing that children under 18 years of age constitute a significant percentage of the Indian population, the Government is committed to their welfare and development. Statement No. 12 in Expenditure Profile reflects the Budget provisions of schemes that are substantially meant for the welfare of the children. The provisions in this statement indicate educational outlays, provisions for the girl child, health and provisions for child protection etc. ...

... All Ministries/Departments shall scrutinize their schemes and identify programmes / schemes that aim at welfare of children, along with their budgeted provision, for inclusion in Statement No.12, Expenditure Profile in the enclosed proforma. ...

... All Ministries/ Departments are directed to appoint a Nodal Officer for coordinating with the Nodal Officer in Ministry of Women and Child Development with regard to compulsory allocations of the Gender and Child Budgeting and report them under Statements 12 and 13 of the Expenditure Profile 2019-20.

**Union Government's Budget Circular 2019-20**

*Status of Child Budgeting in India and Way Forward for Rajasthan*  
A Discussion Paper

2019



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## I. INTRODUCTION

### **What is Child Budgeting?**

Child Budgeting can be defined as a budget related strategy or a public financial management (PFM) strategy, which scrutinizes and promotes responsiveness of the government budget to the rights and special needs of children. A Child Budget (or Children's Budget or Budget for Children) is not a separate budget outside the usual government budget; it's a part of the latter. It refers to that part of the government budget (collated through an analytical exercise from budgets for different sectors / ministries / departments), which is meant exclusively or largely or substantially for the benefit of children.

Children, like all other sections of a country's or a State's population, can be expected to benefit from government expenditure or public expenditure on all sectors. However, there could be strong reasons to give emphasis on policy-driven or assured benefits for children vis-à-vis incidental benefits for them from public expenditure. For example, the benefits of public provisioning of immunization services are policy-driven or assured for children; in contrast, the benefits that may accrue to children from a public sector hospital would be incidental. Both assured and incidental benefits from public provisioning are important and, public spending on both types of interventions or services, if designed and executed well, would lead to an improvement in wellbeing of children. However, it's the status of children in a country or a State, which should determine the significance of looking at the priority within the government budget for assured, policy-driven benefits for children.

Thus, Child Budgeting refers to the strategy of assessing the priority in the government budget for all child-focused institutions / programmes / schemes and child-responsive components (if any) in the other government institutions / programmes / schemes. Besides assessing the priority for policy-driven benefits for children, Child Budgeting also examines the composition of this quantum of public resources (i.e. the Child Budget) with reference to the rights of children and their status of development in various spheres.

Child Budgeting is carried out with the core purpose of enhancing the government budget's responsiveness to the rights and special needs of children; hence, it is meant to inform all four stages of public financial management, viz. planning and programming, budgeting, utilisation of funds, and monitoring of outcomes.

### **How relevant is Child Budgeting for India?**

India has the largest child population in the world; children (i.e. all persons up to the age of 18 years) account for 39 per cent of the country's population<sup>1</sup>. Despite the encouraging progress recorded over the last few decades, there are several aspects relating to children's survival and health, nutrition and development, education, protection and participation that need greater attention and

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<sup>1</sup> Census of India, 2011.

faster improvement. Given that government interventions and public services play a crucial role in this regard, it is imperative to examine and address the possible deficiencies in programming, budgeting, implementation and monitoring of such interventions and services from the lens of responsiveness to children.

It is widely acknowledged that investing in children contributes significantly towards inclusive and sustainable human development; hence, India's progress in achieving the Sustainable Development Goals (SDGs) requires a high degree of child responsiveness in its policies and budgets.

The Constitution of India obliges the government to make necessary provisions to advance rights and wellbeing of children. The United Nations Convention on the Rights of the Child (UNCRC), to which India is a signatory, also implies a responsibility of the government in this domain; Article 4 of the UNCRC notes the obligation of states to implement child rights to the maximum extent of their available resources. Moreover, the recognition of the need for promoting greater child responsiveness in India's budgets is also reflected in our National Plan of Action for Children (2005), National Policy for Children (2013), and the more recent National Plan of Action for Children (2016). In fact, the NPAC (2016) directs that "a comprehensive analysis of budgetary provisions for children should be undertaken which should include total allocation and expenditure by Central and State Governments as well at Panchayats and ULBs"<sup>2</sup>.

### **Several countries have adopted the strategy**

The available literature indicates that South Africa, Brazil, Uganda, Kenya, Tanzania and India were among the first set of countries that witnessed Child Budget analysis, starting from the mid-1990s to early 2000s. However, in this set of countries, Child Budget analysis was initiated by civil society organisations (CSOs), which subsequently led to the strategy getting adopted in government's PFM processes in some of these countries. Argentina may have been the first country, where the government initiated such a practice, which happened in the early 2000s<sup>3</sup>. Besides India, there are a number of other countries<sup>4</sup> that have witnessed the incorporation of Child Budgeting in the government's PFM processes<sup>5</sup>. The scope and methodology of the exercise is not exactly the same across all these countries, but the core purpose of the practice certainly seems to be similar. The main purpose of Child Budgeting across all these countries seems to be *to assess the fiscal efforts of the government towards development of children and fulfilment of their rights*. The findings from such assessment are used typically to guide decision making in the PFM processes.

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<sup>2</sup> Gol (2016), *National Plan of Action for Children, 2016: Putting the Last Child First*, Ministry of Women and Child Development, New Delhi

<sup>3</sup> UNICEF (2016), *Child-focused Public Expenditure Measurement: A Compendium of Country Initiatives*, Programme Division, New York

<sup>4</sup> Argentina, Colombia, Mexico, Ecuador, El Salvador, Honduras, Peru, Dominican Republic, Egypt, Yemen and Uganda

<sup>5</sup> UNICEF, *op. cit.*



### **How is Child Budgeting carried out?**

As is the case with most strategies<sup>6</sup> pertaining to PFM issues, only the purpose of the strategy can be defined in a manner that is universally applicable, i.e. applicable across different contexts prevailing in different countries. The actual scope of the strategy and its methods of application would differ in different contexts. Hence, it is neither necessary nor feasible to spell out the methodology of Child Budgeting in a manner that would be applicable universally. An extension of this argument could be that the methodology of carrying out Child Budgeting could vary, at least to some extent, even among the States in India.

A review of the Child Budget Statements brought out in India, by the Union Government (annually, since 2008-09) and a few State Governments (viz. Bihar, Kerala and Assam), indicates that there are a few common features with regard to the methodology. The following are those features, which are common across the different Child Budget Statements brought out by the governments in India:

- Following the UNCRC's definition of children, i.e. all persons up to the age of 18 years;
- Reference to UNCRC as well as India's National Policy for Children and National Plan of Action for Children for the perspective on child rights to guide the exercise; and
- Focusing on capturing the budgetary provisions meant only for policy-driven or assured benefits for children, without getting into the other domain of incidental benefits for children from general or composite public expenditure.

On the other hand, there is one important parameter on which the methodology of collating the Child Budget Statement differs across governments, which is the following: whether the Child Budget Statement should include (child-focused) budgetary provisions for both "*Schemes Expenditure*" (i.e. the erstwhile Plan expenditure) and "*Establishment and Committed Expenditure*" (i.e. the erstwhile Non-plan expenditure), or it should ignore the latter (i.e. Establishment and Committed Expenditure part of budgetary provisions)? Child Budget Statements published by the Union Government (since 2008-09) have always included child-focused budgetary provisions under both "*Schemes Expenditure*" (or Plan expenditure) and "*Establishment and Committed Expenditure*" (or Non-plan expenditure) heads. Same is the case with the latest Child Budget Statement of Government of Assam (i.e. the one meant for financial year 2019-20).

However, the Child Budget Statements collated and published by Governments of Bihar and Kerala have been capturing only the child-focused budgetary provisions under "*Schemes Expenditure*" (or Plan expenditure) heads. One of the reasons for ignoring the child-focused budgetary provisions under "*Establishment and Committed Expenditure*" (or Non-plan expenditure) heads could be the opinion (held by several policy analysts and some of the policymakers) that public expenditure on staff or frontline service providers (e.g. teachers, Anganwadi Workers, etc.) does not automatically benefit children; children would benefit from their work if and when such frontline staff carry out their responsibilities well. This, however, is a subjective argument, which depends on one's assessment of which of the two deficiencies in delivery of public services in India is more acute and

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<sup>6</sup> For instance, Gender Responsive Budgeting (GRB), Outcome Budgeting, or Programme Budgeting

hence needs to be plugged first – the shortfall in capacity (in terms of availability of the required numbers of personnel) in the government sector or the shortfall in enforcement of their accountability. It can also be argued that the budgetary provisions for “Schemes Expenditure” (or Plan expenditure) heads of child-focused services and interventions (e.g. supplementary nutrition through Anganwadis) will not result in the desired benefits for children if the deficiency of resources for the frontline staff or service providers (i.e. budgets for Anganwadi Workers and Helpers) becomes acute. Nevertheless, as indicated earlier, there is space for both kinds of methodologies as long as they serve the core purpose of Child Budgeting well.



## II. CHILD BUDGETING IN THE UNION GOVERNMENT

### Genesis of Child Budget Analysis and Advocacy in India

The inception of Child Budget analysis and advocacy in India happened with the pioneering work in this field by HAQ: Centre for Child Rights. In 2001, HAQ published the first ever analysis of Union Budgets of India from the lens of child rights, in which they looked at Budget for Children at the level of the Union Government during the decade of 1990s<sup>7</sup>. It also carried out Child Budget analysis for a number of State Budgets in the subsequent years. Over the last two decades, a number of other CSOs and think tanks have also carried out Child Budget analysis for the Union Budget and several of the State Budgets. Such analysis and policy advocacy by independent organisations has strengthened the accountability ecosystem around Child Budgeting in India.

### Evolution of Child Budgeting in the Union Government

The adoption of Child Budgeting by the Union Government started in early 2000s with the Union Ministry of Women and Child Development introducing a Chapter on this topic in its Annual Report. The MWCD continued this practice until the Union Ministry of Finance introduced a *Child Budget Statement* in the Union Budget documents, which happened in February 2008. The first edition of this Statement for the Union Budget was titled “Budget Provisions for Schemes for the Welfare of Children”.

#### *Box 1: Commitment to Child Budgeting Reiterated in Important Policy Documents at the National Level*

##### NATIONAL PLAN OF ACTION FOR CHILDREN (2005):

- Ministries and departments with specific child budgets and plans should ensure 100 % spending and should also enhance budget in view of large child population.
- Where no overt child budget is available, the demarcation should be made of child budget, spending and monitoring.

##### ELEVENTH FIVE YEAR PLAN (2007-08 TO 2011-12):

- Regular child budgeting exercise to monitor the ‘outlays to outcome’ and examine the adequacy of investments in relation to the situation of children in India.

##### TWELFTH FIVE YEAR PLAN (2012-13 TO 2016-17):

- To institutionalise child budgeting procedures during the 12<sup>th</sup> Plan, there will be focus on building capacities to analyse the central and state budgets and their impact on the outcomes for children.

##### NATIONAL PLAN OF ACTION FOR CHILDREN (2016):

- A comprehensive analysis of budgetary provisions for children should be undertaken which should include total allocation and expenditure by central and state governments as well at panchayats and ULBs.

<sup>7</sup> <http://haqrc.org/our-work/governance/budget-for-children/>

As shown in Box 1 above, the commitment of the Union Government to Child Budgeting has been reiterated in important policy documents at the national level at regular intervals since 2005. However, the publication of the Child Budget Statement every year, along with the Union Budget documents, has been the most tangible measure in this regard. The Child Budget Statement of the Union Government, collated from the budgets for different Union Ministries, captures the budgetary provisions for all those programmes and schemes that are meant substantially or largely for the welfare of children. It does not exclude the Non-plan / Establishment and Committed expenditure part (if any) of the budget provisions for such interventions. Until last year, this Statement did not reflect for any of the child-focused programmes and schemes – the actual expenditures for the previous financial year (i.e. the latest FY for which audited figures of actual spending are available with the government). However, the latest edition of this Statement, i.e. the one presented with Union Budget (Interim) for 2019-20 has included for the first time such actual expenditure figures (please see Images 1 and 2).

Image 1: (A selection from) Child Budget Statement presented with Union Budget for 2017-18

<b>ALLOCATIONS FOR THE WELFARE OF CHILDREN</b>			<b>STATEMENT 12</b>
<i>(In ₹ crores)</i>			
MINISTRY/DEPARTMENT	2016-2017 Budget Estimates	2016-2017 Revised Estimates	2017-2018 Budget Estimates
<b>Demand No. 4</b>			
<b>Atomic Energy</b>			
1. Atomic Research Centres	4.44	4.00	4.24
2. Other Autonomous Bodies	80.11	87.95	93.41
3. Service Units	17.73	24.00	18.00
<b>Total:</b>	<b>102.28</b>	<b>115.95</b>	<b>115.65</b>
<b>Demand No. 12</b>			
<b>Department of Industrial Policy and Promotion</b>			
4. Salt Commissioner	0.50	...	0.30
<b>Demand No. 14</b>			
<b>Department of Telecommunications</b>			
5. Amenities to Staff	0.25	0.30	0.30
<b>Demand No. 27</b>			
<b>Ministry of Environment, Forests and Climate Change</b>			
6. Environmental Education, Awareness and Training	...	24.74	24.74
<b>Demand No. 42</b>			
<b>Department of Health and Family Welfare</b>			
7. Child Care Training Centre, Singur	22.90	...	26.58
8. Kalawati Saran Children's Hospital	90.00	45.00	105.48
9. Manufacture of Sera and BCG Vaccine	132.00	60.00	91.07
10. NRHM - RCH Flexible Pool	2114.99	2226.48	2454.42
<b>Total:</b>	<b>2359.89</b>	<b>2331.48</b>	<b>2677.55</b>
<b>Demand No. 48</b>			
<b>Police</b>			
11. Creche facilities in CISF	...	0.31	0.26
12. Creche facilities in ITBP	...	0.12	0.12
13. Creche facilities in SSB	...	0.22	0.25
<b>Total:</b>	...	<b>0.65</b>	<b>0.63</b>

Image 2: (A selection from) Child Budget Statement presented with Union Budget (Interim) for 2019-20

<b>ALLOCATIONS FOR THE WELFARE OF CHILDREN</b>				<b>STATEMENT 12</b>
<i>(In ₹ crores)</i>				
MINISTRY/DEPARTMENT	2017-2018 Actuals	2018-2019 Budget Estimates	2018-2019 Revised Estimates	2019-2020 Budget Estimates
<b>Demand No. 4</b>				
<b>Atomic Energy</b>				
1. Atomic Research Centres	...	5.70	5.70	6.00
2. Other Autonomous Bodies	...	121.83	120.60	127.44
3. Service Units	...	20.00	27.00	27.00
<b>Total:</b>	...	<b>147.53</b>	<b>153.30</b>	<b>160.44</b>
<b>Demand No. 12</b>				
<b>Department of Industrial Policy and Promotion</b>				
4. Salt Commission	...	0.45	0.30	0.50
<b>Demand No. 18</b>				
<b>Ministry of Culture</b>				
5. Central Institute of Buddhist Studies	...	1.00	1.00	1.10
6. Central Institute of Higher Tibetan Studies	...	1.00	1.00	1.10
7. Central Institute of Himalayan Culture Studies	...	0.50	0.50	0.60
8. Promotion of Art and Culture	...	1.00	1.00	1.10
9. Zonal Cultural Centres	...	1.00	1.00	1.10
<b>Total:</b>	...	<b>4.50</b>	<b>4.50</b>	<b>5.00</b>
<b>Demand No. 27</b>				
<b>Ministry of Environment, Forests and Climate Change</b>				
10. Environmental Education, Awareness and Training	...	30.00	30.00	32.00
<b>Demand No. 28</b>				
<b>Ministry of External Affairs</b>				
11. 40th Book Committee	2.00	2.00	3.00	3.00
<b>Demand No. 42</b>				
<b>Department of Health and Family Welfare</b>				
12. Child Care Training Centre, Singur	22.24	28.17	26.23	23.50
13. Kalawati Saran Children's Hospital	97.85	111.81	119.25	124.90
14. Manufacture of Sera and BCG Vaccine	84.61	96.53	75.23	87.93
15. NRHM - RCH Flexible Pool	2454.42	2850.00	3108.00	2850.00
<b>Total:</b>	<b>2659.12</b>	<b>3086.51</b>	<b>3328.71</b>	<b>3086.33</b>
<b>Demand No. 48</b>				
<b>Police</b>				
16. Creche facilities in CISF	0.32	0.30	0.30	0.31
17. Creche facilities in ITBP	0.09	0.11	0.10	0.06
18. Creche facilities in SSB	0.18	0.25	0.25	0.30
<b>Total:</b>	<b>0.59</b>	<b>0.66</b>	<b>0.65</b>	<b>0.67</b>

It can be argued that including the information on actual expenditure on child-focused programmes and schemes (in the Child Budget Statement) would strengthen accountability of the Union Ministries for their budgetary commitments to children.

However, the Child Budget Statement of the Union Government does not yet provide any qualitative information (e.g. what is the objective of a scheme) about the child-focused institutions / programmes / schemes whose budget provisions (and actual expenditure figures) are getting

reported. The Statements published by State Governments of Bihar, Kerala and Assam do provide such information about each and every head of expenditure that is reported.

Despite this limitation in its Child Budget Statement, the Union Government has taken a number of measures in the recent years to strengthen the practice of Child Budgeting by its Ministries. Through the Union Budget Circular for 2019-20, the Union Ministry of Finance has made it mandatory for all Union Ministries to scrutinize their budgets from the lens of child responsiveness and report in the Child Budget Statement. It has also directed all Union Ministries to appoint a Nodal Officer for coordinating with the MWCD with regard to Child Budgeting and reporting in the Child Budget Statement. Moreover, the Gender Budget Cell, which exists in almost every Union Ministry, will now have to be reconstituted as “Gender and Child Budget Cell” (please see Boxes 2 and 3 in the following).

*Box 2: Excerpts from Union Government’s Budget Circular for 2019-20<sup>8</sup>*

Statement No. 12: Schemes for the Welfare of Children –

Recognizing that children under 18 years of age constitute a significant percentage of the Indian population, the Government is committed to their welfare and development. Statement No. 12 in Expenditure Profile reflects the Budget provisions of schemes that are substantially meant for the welfare of the children. The provisions in this statement indicate educational outlays, provisions for the girl child, health and provisions for child protection etc. ...

... All Ministries/Departments shall scrutinize their schemes and identify programmes / schemes that aim at welfare of children, along with their budgeted provision, for inclusion in Statement No.12, Expenditure Profile in the enclosed proforma. ...

... All Ministries/ Departments are directed to appoint a Nodal Officer for coordinating with the Nodal Officer in Ministry of Women and Child Development with regard to compulsory allocations of the Gender and Child Budgeting and report them under Statements 12 and 13 of the Expenditure Profile 2019-20.

### **What can we learn from the experience of Child Budgeting in the Union Government?**

One of the encouraging developments with regard to Child Budgeting in the Union Government has been that the number of Demands for Grants<sup>9</sup> that are getting captured in the Statement has increased from just eight in 2008-09 to 24 in 2019-20. What it implies is that a larger number of Union Ministries/Departments have started scrutinizing their budgets every year for child-focused schemes or child-responsive components (if any) within their composite expenditure schemes.

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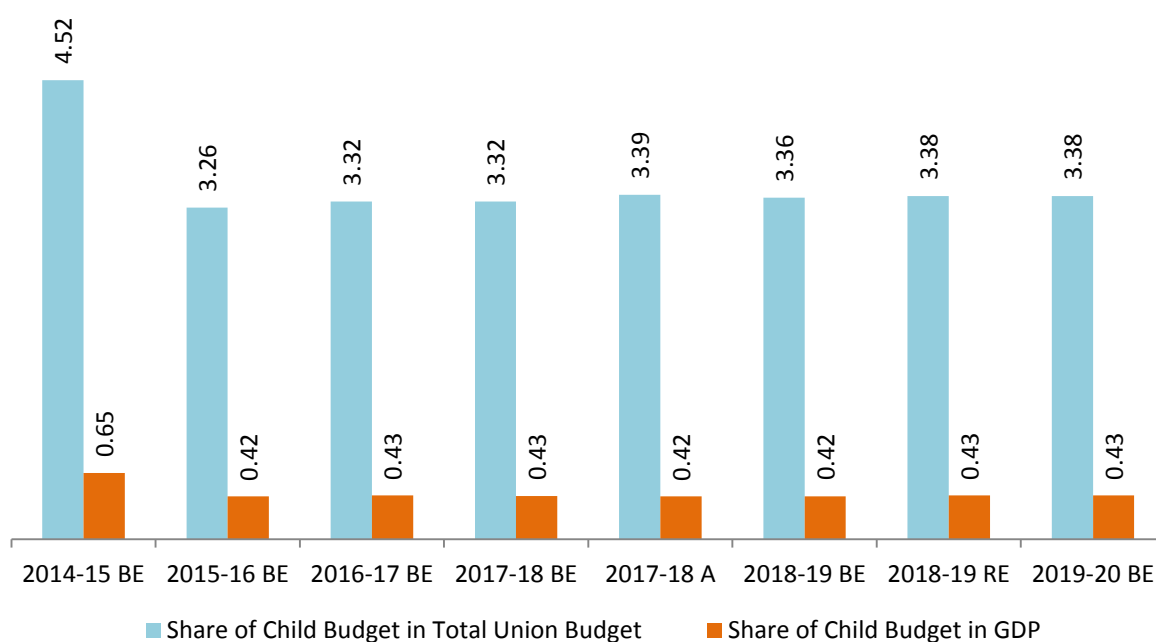
<sup>8</sup> Gol (2018), Budget Circular 2019 - 2020, Ministry of Finance, New Delhi

<sup>9</sup> Each Union Ministry has at least one Demand for Grant. Relatively smaller Ministries have just one Demand for Grant each, while the larger Ministries (that also are divided into more than one Departments) have a Demand for Grant for each of their departments.

It can also be argued that the findings emerging from Child Budget analysis for the Union Government have led to the recognition of the need for stronger provisioning for child protection (which in turn led to the introduction of the Integrated Child Protection Scheme) and child health (which also has led to the introduction of a couple of child health interventions within the National Health Mission).

However, one important learning from the experience at the Union Government level has been that publication of a Child Budget Statement or its analysis does not automatically lead to a higher priority in the budget for child-focused interventions and services.

Chart 1: Union Government's Budgetary Provisions for Child-Focused Interventions (Figures in per cent)<sup>10</sup>



**Source:** Compiled by CBGA from the Child Budget Statement, Union Budget, various years

As can be seen from Chart 1, the priority within the Union Budget for all child-focused institutions, programmes and schemes has been stagnant over the last five years. It may be added here that the sharp decline in the level of Child Budget as a proportion of the Union Budget from 2014-15 (4.52 per cent) to 2015-16 (3.26 per cent) was on account of the changes in Centre-State sharing of resources due to the recommendations of the 14<sup>th</sup> Finance Commission. The State Governments were expected to compensate for the reductions in Union Budget provisions for a host of social sector programmes and schemes through higher matching grants from their untied funds in State Budgets. A correct assessment of what exactly happened to the overall quantum of budgets for child-focused schemes during the 14<sup>th</sup> Finance Commission recommendation period requires in depth research on all State Budgets.

<sup>10</sup> Centre for Budget and Governance Accountability (2019), *Numbers That Count: An Analysis of Union Budgets of NDA II*, New Delhi

An important part of Child Budget analysis in India has been the assessment of the composition of the Child Budget. Following the methodology developed by HAQ, most Child Budget analyses categorize the child-focused interventions into four groups, taking into account the different rights of the child. These groups are: Child Education, Child Health, Child Development (or Early Childhood Care and Development), and Child Protection (i.e. protection of children in difficult circumstances).

Table 1: Sector-wise Composition of the Child Budget within Union Budget (Interim) for 2019-20<sup>11</sup>

Child Budget within Union Budget (Interim) for 2019-20: Sector-wise Shares (in per cent)				
Year	Health	Development	Education	Protection
2019-20	3.4	26.2	66.5	2.1

Source: HAQ (2019)

Table 1 presents the sector-wise composition of the Child Budget within Union Budget (Interim) for 2019-20. We find this distribution to be rather skewed; while it does not imply at all that Child Education is over-funded or even adequately funded by the Union Government, it does imply that the shortage of resources could be more acute in Child Protection and Child Health. What is clearly a concern here is that this picture has been more or less the same since mid-2000s, with only small improvements in the shares of Child Protection and Child Health over the years. The stagnation in the sector-wise composition of the Child Budget implies, to some extent, the prevalence of *incremental budgeting* by Union Ministries for most part of the last two decades.

Thus, what appears from the experience of Child Budgeting at the level of the Union Government is that while preparation and publication of a Child Budget Statement is a crucial step in the direction of enhancing child responsiveness of the budget, the extent to which this information is used by people outside the government is also important for the success of Child Budgeting. In other words, the accountability ecosystem around Child Budgeting is at least as important as the quality of Child Budgeting being practiced in the government.

Moreover, Child Budgeting in the government should not start and end with reporting in the Child Budget Statement. The Ministries need to deepen their scrutiny of child responsiveness and make improvements in all four stages of the PFM cycle, viz. programming, budgeting, implementation and monitoring of outcomes.

Another important point is the significance of Child Budgeting at the level of State Governments. Most child-focused schemes are not only implemented by States; they also get matching funds from States' untied resources. In some cases, State Governments also have their own schemes to complement Union Government's interventions. Hence, Child Budgeting at the level of State Governments is very important for enhancing the responsiveness of India's public expenditure to the rights of children.

<sup>11</sup> HAQ: Centre for Child Rights (2019), "Marching Towards a Trillion Dollar Economy with only 3.25 percent for Children: Key Highlights of Union Budget (I) 2019-2020", New Delhi





### III. CHILD BUDGETING ACROSS STATES

#### ***Child Budget Statement is the Entry Point for State Governments too***

The adoption of Child Budgeting by State Governments started only a few years ago. As of now, Governments of Assam, Bihar, Jharkhand and Kerala have published Child Budget Statements along with their respective State Budgets in the recent years. A number of other States have also initiated efforts in this direction.

It has been observed that State Governments too have looked at preparation and publication of a Child Budget Statement as the Entry Point into the strategy of Child Budgeting, as was the case with its adoption at the level of the Union Government. This trend has some advantages as well as risks. The advantage is with the tangible improvement in strengthening accountability of State Government Departments for their budgetary commitments to children, which could potentially follow from regular publication of the Child Budget Statement. However, the risk that accompanies is that Departments might perceive the exercise of reporting data in the Child Budget Statement as the end objective of the strategy of Child Budgeting.

Hence, it is necessary for States to adopt a more holistic strategy of combining the publication of Child Budget Statements with concerted efforts around capacity building of relevant officials (in order to make them more responsive to the issues pertaining to children), regular monitoring of the progress made by various Departments in enhancing their child responsiveness, and periodic reviews of the results achieved from Child Budgeting in a State Government.

Moreover, the accountability ecosystem around Child Budgeting in a State will also play a key role in determining the impact of the strategy in the long run. Hence, development partners like UNICEF, which are supporting State Governments in this field, should also nurture CSO engagement and wider public engagement with the discourse on Child Budgeting in the States.

#### **Looking at the Child Budget Statements of Select States**

##### **(i) Bihar**

Bihar started bringing out a Child Budget (or Child Welfare Budget) Statement along with its State Budget in 2013-14. Since then the exercise has captured budgetary commitments to child welfare by eight Departments of the State Government, viz. Education; Art, Culture and Youth Affairs; Health; Social Welfare; Labour Resources; SC and ST Welfare; Backward and Extremely Backward Class Welfare; and Minorities Welfare Department.

This Statement for Bihar does not capture the budgetary provisions under Establishment and Committed Expenditure (or erstwhile Non-plan expenditure) heads, it only focuses on provisions under the Scheme Expenditure (or erstwhile Plan expenditure) heads in the State Budget.

A good feature about Bihar’s Statement is the inclusion of brief qualitative description for each head of expenditure that is captured as being child-focused (please see Image 3 in the following).

Image 3: (A selection from) Child Budget Statement presented with Bihar’s Budget for 2017-18

बाल कल्याण योजनाओं के लिए बजट प्रावधान- विभागवार विवरणी							
विभाग - कला संस्कृति एवं युवा विभाग							
क्र० सं०	विपत्र कोड	स्कीम का नाम	बजट 2016-17	संशोधित बजट अनुमान 2016-17	बजट 2017-18	स्कीम व्यय की प्रकृति	अभ्युक्ति (स्कीम की संक्षिप्त जानकारी)
1	2	3	4	5	6	7	8
1	08-2204.00.104.0001	विद्यालय खेलकूद	400.00	400.00	500.00	स्थापना एवं प्रतिबद्ध व्यय	<p><b>वर्ष 2016-17 की उपलब्धि</b></p> <p>विद्यालय खेल के अंतर्गत राष्ट्रीय स्तर के प्रतियोगिता हेतु 14, 17 एवं 19 वर्ष के अन्दर आयुवर्ग के छात्र/छात्राओं को सम्पक प्रशिक्षण के उपरंत राष्ट्रीय विद्यालय खेल प्रतियोगिताओं में सहभागिता सुनिश्चित की गयी।</p> <p><b>वर्ष 2017-18 का लक्ष्य</b></p> <p>विद्यालय खेल के अंतर्गत राष्ट्रीय स्तर के प्रतियोगिता हेतु 14, 17 एवं 19 वर्ष के अन्दर आयुवर्ग के छात्र/छात्राओं को सम्पक प्रशिक्षण के उपरंत राष्ट्रीय विद्यालय खेल प्रतियोगिताओं में सहभागिता का लक्ष्य है।</p>
2	08-2204.00.104.0102	मुख्यमंत्री खेल विकास योजना अंतर्गत खेल प्रतियोगिता	600.00	400.00	500.00	राज्य स्कीम	<p><b>वर्ष 2016-17 की उपलब्धि</b></p> <p>मुख्यमंत्री खेल विकास योजना के अंतर्गत 14 वर्ष से कम उम्र के बालक बालिकाओं हेतु एकलव्य आवासीय खेल प्रशिक्षण केंद्रों में प्रशिक्षण दिया गया।</p> <p><b>वर्ष 2017-18 का लक्ष्य</b></p> <p>प्रशिक्षण केंद्रों में आधुनिक खेल प्रशिक्षण के माध्यम से राज्य/राष्ट्रीय/अंतरराष्ट्रीय स्तर के खिलाड़ियों को तैयार करने का लक्ष्य है।</p>
		<b>योग-</b>	<b>1000.00</b>	<b>800.00</b>	<b>1000.00</b>		

## (ii) Kerala

Government of Kerala has been producing a Child Budget Statement, as part of its “Gender and Child Budget”, since 2017. Kerala has retained the practice of bifurcating its expenditure budget into Plan and Non-plan heads. Its Child Budget Statement captures only budgetary provisions under Plan expenditure heads; but the reason for this could be the fact that the responsibility for preparation of its Gender and Child Budget Statement is vested with the State Planning Commission, which does not have any purview over the State’s Non-plan expenditure.

Kerala Government refers to its Child Budgeting exercise as “an attempt to disaggregate from the overall budget, the allocations made specifically for programmes that benefit children – how changes in financial allocation impact the lives of children”<sup>12</sup>. Its Child Budget Statement includes a brief discussion on the underlying analytical framework, which underscores children’s Rights to Survival, Protection, Participation, and Development.

It also includes useful explanatory notes for the heads of expenditure reported in the Child Budget Statement.

<sup>12</sup> Govt. of Kerala (2018), “Gender Budget 2018-19 and Child Budget 2018-19”, Finance Department

The Statement captures budgetary provisions made for child-responsive interventions across ten different Departments (please see Image 4 in the following).

Image 4: (A selection from) Gender and Child Budget Statement presented with Kerala's 2018-19 Budget

<b>7. CHILD BUDGET STATEMENT:2018-19 (Rs.in lakh)</b>					
SL.No.	Sector / Scheme	State Plan (including state share of CSS)	Allocation for children	4 as percent of 3	Remarks
1	2	3	4	5	6
XVII	<b>EDUCATION, SPORTS, ART, CULTURE</b>				
	<b>School (Academic excellence)</b>				
1	State institute of educational technology	175	175	100	Digital content development, educational video programmes, mobile app platform, programmes for special schools
2	Development of sanskrit education	90	80	100	3000 schools in Kerala have sanskrit; to support them and students with scholarships and certificate
3	Improvement of science, maths and social science education in schools	200	200	100	To create a scientific temper among students and supplement learning of these subjects
4	Sraddha (remedial teaching)	1000	1000	100	To improve performance of students not performing well with a special focus on maths. Preference for vulnerable children
5	<b>Special enrichment programmes for students from tribal/coastal/plantation communities (new)</b>	200	200	100	To provide quality education and make it accessible to deprived sections by providing it in hamlets/colonies
6	<b>Sastrayam (new)</b>	100	100	100	To encourage scientific talents of students with aptitude in science
7	<b>Libraries and classroom libraries (new)</b>	1000	1000	100	To provide libraries with modern facilities and classroom libraries especially in primary classes
8	Student centric activities	5528	5528	100	To adopt a child centric curriculum, including work oriented education, promoting excellence among gifted children, financial aid to poor children, instructions giving care to children with ID, supply of milk etc
9	<b>Awareness programme for adolescent children</b>	40	40	100	For developing healthy gender relations

### **(iii) Assam**

Government of Assam introduced a Child Budget Statement with its State Budget for 2018-19. This practice has been continued in 2019-20, with a range of efforts being made towards deepening their strategy around Child Budgeting.

Assam's Child Budget Statement for 2019-20 captures relevant budgetary provisions made for the institutions/programmes/schemes under eight different Departments. A welcome feature is that the information reported in the Child Budget Statement for 2019-20 are solely those furnished by the spending Departments, instead of being reported by the Finance Department. The process of preparation of Assam's Child Budget Statement for 2019-20 witnessed several rounds of discussions (of the Finance Department) with the relevant spending Departments in order to discuss their logic of reporting / not reporting child specific budget allocations for their respective sectors.<sup>13</sup>

Unlike those of the other States, Assam's Child Budget Statement for 2019-20 includes child-responsive budgetary provisions under both "Scheme Expenditure" heads and "Establishment and Committed Expenditure" heads. For example, the salary component of school teachers, infrastructural components of schools etc. have featured in the latest Child Budget Statement of Assam. This could be a more prudent approach in terms of enabling the State Government to have a holistic understanding of public resource requirements for development of children.

The latest Child Budget Statement of Assam also reflects the core objectives underlying each head of expenditure that is reported, which can be expected to strengthen the understanding of relevant officials across the spending Departments about child responsiveness of their interventions.

Another important feature about Assam's 2019-20 Child Budget Statement is the segregation of the relevant programmes and schemes into Part A and Part B of the statement – while Part A captures the entire budgetary provisions for all those interventions that are meant exclusively / entirely for children, Part B captures relevant parts of the budgetary provisions for those programmes which have children as one of their main beneficiary groups<sup>14</sup>. It can be argued that this would enable the Departments to "introspect on where their existing focus lies and what more they could be doing in areas which have received less attention"<sup>15</sup> with regard to children.

Incidental benefits for children from public expenditure by Government Assam have not been included in this exercise of reporting relevant budgetary provisions in the Child Budget Statement for 2019-20.

However, even the 2019-20 Child Budget Statement of Assam does not provide actual expenditure figures for financial year 2017-18 for the relevant institutions/programmes/schemes that are covered in the Statement (please see Images 5 and 6 in the following).

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<sup>13</sup> UNICEF and CBGA (2019), *Towards a Sharper Focus: Discussion Paper on Budgeting for Children in Assam*, Forthcoming publication

<sup>14</sup> Ibid.

<sup>15</sup> Ibid.

Image 5: (A selection from) Child Budget Statement presented with Assam's Budget for 2019-20

Grant No.: 29 - Medical & Public Health									
Name of the Department: Health and Family Welfare Department									
Name of the concerned Head of Department: National health Mission (NHM)									
(Rupees in Lakhs)									
#	Head of Account	Name of Scheme / Programme	Objective of the Scheme	Budget Estimates		Revised Estimates		Budget Estimates	
				2018-19		2018-19		2019-20	
				EE etc.	SOPD, CSS etc.	EE etc.	SOPD, CSS etc.	EE etc.	SOPD, CSS etc.
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
<b>PART A : 100% Child-Specific Schemes/ Programmes/Institutions</b>									
1	2210-03-800-3594-991-32-99	National Health Mission (NHM)-Congenital Heart Disease of Children/Critical care Cardiac Surgery for BPL & aid to kidney patient(Susrusha)	To provide free treatment / surgery for children having Congenital Heart Disease and Aid to Kidney Patient	0.000	874.030	0.000	874.030	0.000	1000.000
2	2210-03-800-3594-133-32-99	National Health Mission (NHM)-Samarth Assam	Primary objective of the scheme is screening of all birth defects, establishment of a Birth Defect Registry and a Children hospital in Guwahati, where all modern facilities for the tertiary level treatment of all childhood disorders will be available.	0.000	400.000	0.000	400.000	0.000	200.000
3	2210-03-800-3594-700-32-99	Corpus of Rs.50.00 Crores over next five year for Medical Support for Children below 14 years	To provide financial assistance to children having select critical diseases	0.000	500.000	0.000	500.000	0.000	500.000
4	2210-03-800-3594-927-32-99 Others	CSS - NHM - Rashtriya Kishor Swasthya Karyakram (RKSK)	Health and well-being of all adolescents are of prime importance to enable them to realize their full potential.	0.00	124.04	0.00	567.67	0.00	570.00
5	2210-03-800-3594-000-32-99 Others	RKSK Laboratory at Dhubri District	To improve the health, life and well being of all adolescents and make them participate in the development works of the districts.	0.00	0.00	0.00	0.00	0.00	230.00
6	2210-03-800-3594-128-32-99	Establishment of Children Hospital at Guwahati	Establishment of Children hospital in Guwahati, where all modern facilities for the tertiary level treatment of all childhood disorders will be available	0.000	100.000	0.000	0.000	0.000	0.000
7	2210-03-800-3594-988-32-99	Four Special Care Home for HIV affected Children under AIDs Control Society	For giving free medical facility to the orphan children affected by HIV AIDS	0.000	200.000	0.000	50.000	0.000	10.000
8	2210-03-800-3594-927-32-99	CSS - National Health Mission	A. To protect the children from preventable diseases by providing vaccine and immunization services B. Rashtriya Bal Swasthya Karyakram (RBSK) is an important initiative aiming at early identification and intervention for children from birth to 18 years to cover 4 'D's viz. Defects at birth, Deficiencies, Diseases, Development delays including disability. C. To reduce the Child mortality and morbidity of the State with special focus on Newborn care and under 5 children D. Free surgery of children having cleft lip and cleft palate	0.000	5348.680	0.000	3908.690	0.000	4000.000
9	2210-03-800-3594-927-32-99			0.000	2311.050	0.000	1889.030	0.000	2000.000
10	2210-03-800-3594-927-32-99			0.000	6291.890	0.000	7572.924	0.000	7575.000

Image 6: (A selection from) Child Budget Statement presented with Assam's Budget for 2019-20

#	Head of Account	Name of Scheme / Programme	Objective of the Scheme	Budget Estimates		Revised Estimates		Budget Estimates	
				2018-19		2018-19		2019-20	
				EE etc.	SOPD, CSS etc.	EE etc.	SOPD, CSS etc.	EE etc.	SOPD, CSS etc.
11	2210-03-800-3594-927-32-99	CSS - National Health Mission	A. To protect the children from preventable diseases by providing vaccine and immunization services B. Rashtriya Bal Swasthya Karyakram (RBSK) is an important initiative aiming at early identification and intervention for children from birth to 18 years to cover 4 'D's viz. Defects at birth, Deficiencies, Diseases, Development delays including disability. C. To reduce the Child mortality and morbidity of the State with special focus on Newborn care and under 5 children D. Free surgery of children having cleft lip and cleft palate	0.00	262.50	0.00	210.00	0.00	210.00
<b>Part - B : Budget Outlays for partly Child-specific Schemes / Programmes/Institutions</b>									
12	2210-03-800-3594-124-32-99 Others	Atal Amrit Abhijan - Universal Health Assurance	Atal Amrit Abhijan Society Scheme is cashless treatment benefit scheme to the BPL & APL families of the State whose annual income is within 1.20-5L. Under the scheme the beneficiaries having AAA card are eligible to get the cashless treatment benefit upto 2.00 L annually for treatment of critical diseases like: 1. Cancer 2. Heart Disease 3. Neonatal, 4. Neurology, 5. Kidney, 6. Burns through empanelled Hospitals within & outside Assam	0.00	20156.00	0.00	40000.00	0.00	24944.00
13	2210-03-800-3594-000-32-99 Others	Ayushman Bharat - PMJAY	AB-PMJAY is a CSS cashless treatment benefit scheme to the BPL families whose name has been included in the SECC-2011 data with sharing pattern 90:10. Under this scheme each beneficiary family will get 5 Lakh cashless treatment benefit annually against 25 No.s of specialities & 1350 procedures.	0.00	0.00	0.00	8000.00	0.00	19640.00
<b>TOTAL</b>				<b>0.000</b>	<b>36568.190</b>	<b>0.000</b>	<b>63972.344</b>	<b>0.000</b>	<b>60879.000</b>

It would be worthwhile to reproduce here the Guidelines for reporting in the Child Budget Statement for 2019-20, which were issued to relevant spending Departments by the Finance Department of Assam.

*Box 3: Guidelines for reporting in the Child Budget Statement of Assam for 2019-20<sup>16</sup>*

- 1) Reporting in the Child Budget Statement to be done only by those departments, which are directly involved in financing or implementing child-specific interventions.
- 2) Child-specific interventions would include institutions/ schemes/ programmes that are meant exclusively or largely for children as well as child-specific components (if any) within other institutions/ schemes/ programmes being financed by the departments.
- 3) Children include all persons up to 18 years of age.
- 4) In Part A of the Format for Child Budget Statement, the departments should report entire budget outlays for institutions/ schemes/ programmes that are meant exclusively or largely for children.
- 5) In Part B of the Format for Child Budget Statement, the departments should report budget outlays meant for child-specific components (if any) within other institutions/ schemes/ programmes.
- 6) The figures reported in the Child Budget Statement must be consistent with those in the respective departments' Detailed Demands for Grants (DDGs) and Statements of Allocations to be uploaded on FinAssam portal.

<sup>16</sup> Ibid.

#### IV. HOW MUCH CAN CHILD BUDGETING DELIVER ALONE?

It is important to not build undue or unrealistic expectations from the strategy of Child Budgeting alone, in the context of the PFM issues that India is facing at present. The PFM landscape in India has been witnessing a paradoxical situation since the last several years, which is – the coexistence of the problem of shortage of budgetary resources for a range of social sector interventions and, that of incomplete and ineffective utilisation of the budgets provided to some of these sectors.

These two problems should not be pitted against each other; the country needs to address both the problem of inadequacy of public resources for social sector interventions and the problem in absorption of resources provided for some of these sectors. Without elaborating further on this debate, it could only be flagged here that – the two problems are related, i.e. problems in resource absorption capacity in a sector or a State at present could have resulted at least to some extent from inadequacy of resources for the core capacity of the sector (i.e. staff and service providers) in the past and, the problem of inadequacy of resources and that of ineffective utilisation of available resources could be concentrated in different areas within a sector (e.g. the main PFM problem of government hospitals in a State could be shortage of funds for trained staff, infrastructure, medicines and diagnostics etc. while the key PFM issue in a time-bound, target-oriented health sector project / scheme could be the inability of the implementation authorities to fully utilize available funds within a financial year).

As a PFM or budget related strategy, Child Budgeting is geared more towards addressing the resource inadequacy problem. It's the strategy of Outcome Budgeting, which is better placed to unpack and address the problems in resource absorption in social sector programmes and schemes in India. Hence, what is perhaps needed in India's context is a simultaneous and coordinated practice of both Child Budgeting and Outcome Budgeting in order to ensure not only appropriate and adequate allocation of resources but also effective utilisation of those resources towards achieving the desired results for children. To put it differently, *a State Government could adopt the strategy of Child Budgeting along with a conscious effort to strengthen the Outcome Orientation of relevant spending Departments that are financing child-focused institutions/programmes/schemes.*

The strategies of Child Budgeting and Outcome Budgeting could be pursued jointly to enable a State Government to accomplish the following objectives:

***(a) Ensuring that development schemes in the State are planned and designed better in terms of their child responsiveness –***

This would entail steps to ensure that development schemes across sectors recognize and address the special or additional challenges confronting children.

***(b) Making budgeting for the child-focused schemes more equitable and adequate –***

Even when development schemes are planned and designed taking into account the special requirements of children, the process of budgeting for those schemes needs to be responsive too. Accordingly, measures need to be taken to ensure that both the quantum and composition of



budgets allocated for development schemes across sectors are responsive to the challenges confronting children.

**(c) Better utilization of budget outlays for the child-focused schemes –**

Budget allocations for schemes, however, do not lead to desired improvements in outcomes or development indicators unless those (i.e. the allocations) are utilized fully and effectively. Hence, another crucial area of focus would be improving the utilization of budget outlays for the child-focused schemes in the State.

**(d) Improved monitoring of financial and physical progress of child-focused schemes –**

At the current juncture, the importance of proper monitoring of financial and physical progress of schemes cannot be overlooked in the context of any State in the country. Improved monitoring of the progress in child-focused schemes, as a consistent and evaluative process, would contribute significantly towards development and empowerment of children in the State.

Image 7: (A selection from) Outcome Budget document of the Govt. of NCT of Delhi for FY 2017-18

EDUCATION											
DIRECTORATE OF EDUCATION											
Sr. No	Name of the Scheme / Programme	Budget Allocation (Rs. Lakhs)	Timelines	Objectives	OUTPUTS			OUTCOMES			Risk Factors / Remarks
					Indicator	Baseline 2016-17	Target 2017-18	Indicator	Baseline 2016-17	Target 2017-18	
1	2	3	4	5	6	7	8	9	10	11	12
1	Introduction of primary classes in the existing government schools	18950	April - September 2017	To provide integrated educational facility to the children from Nursery to Class XII and provide quality early childhood education	Total number of schools under Directorate of Education (DoE) offering Nursery / KG classes	400	550	% of seats filled in nursery classes	NA	80%	1. Nursery/Prep class rooms to be upgraded through PWD. Speed of implementation of classrooms by PWD will be a risk factor. 2. Availability of infrastructure 3. The entire IT attendance system for students will have to be redesigned. It will be major project and will take at least 06 months to implement. Thus attendance for 2017-18 may be available for only 06 months.
					Total seats available for Nursery / KG classes in DoE schools	30,200	36,440				
					Total posts for nursery teachers sanctioned	499	1,350	Pupil Teacher Ratio (PTR) in KG classes	40:1	20:1	
					% of sanctioned posts for nursery teachers that are filled	100%	71%	PTR in nursery classes	NA	20:1	
					Totals posts for Aayas sanctioned	304	956				
					% of sanctioned posts for Aayas that are filled	24%	100%				
								Average attendance of students enrolled in Nursery / KG classes	NA	60%	
								Retention Rate (% of students continuing their studies in next class)	NA	NA	

While most State Governments have initiated or revived the practice of Outcome Budgeting, the Government of National Capital Territory of Delhi (Govt. of Delhi) seems to be the lead performer in this field. The strategy of Outcome Budgeting, as it is being followed by Govt. of Delhi, has a number of important features that other States could adopt. For instance, it places emphasis on creating a Baseline to measure performance across different sectors; it uses a large number of well-defined outcome indicators, and, more importantly, it talks about conducting independent surveys for citizen feedback for those services for which appropriate outcome indicators are not available.

Any State Government, which is implementing the strategy of Child Budgeting, could also try to apply these useful principles of Outcome Budgeting to the Departments that fund child-focused institutions / programmes / schemes. Such a process of strengthening the Outcome Orientation of relevant Departments would necessarily require the State Government to improve significantly its data collation and publication systems pertaining to the development interventions across sectors. In addition to financial targets and achievements, therefore, relevant Departments also need to report on the physical targets and achievements in a regular fashion. There would also be a need for fund flow and fund utilisation analyses for the relevant Departments to identify the bottlenecks in fund utilisation so as to improve absorption of resources provided from the budget.

## V. A ROADMAP FOR CHILD BUDGETING IN RAJASTHAN

Children account for nearly 41 per cent of Rajasthan's 69 million population<sup>17</sup>. The available data on development indicators for the country show that Rajasthan doesn't rank among the better performing States in case of a number of indicators of child wellbeing<sup>18</sup>. Hence, there could hardly be any contention over the relevance of the strategy of Child Budgeting for Rajasthan. The Government of Rajasthan should certainly adopt this important strategy for enhancing the responsiveness of the State Budget to the rights and special needs of children.

Taking into account the discussion on various aspects of Child Budgeting in India, which was presented in this paper, the following pointers could be flagged for developing the Roadmap for Child Budgeting in Rajasthan.

- **What kind of Strategies and Interventions need to be planned with regard to Child Budgeting?**
  - Given the need for strong leadership of Child Budgeting within the government, a High Level Committee comprising senior most officials from the Finance, Women and Child Development & Planning Department and all social sector Departments could be formed to steer this process in Rajasthan.
  - Like a host of other States have done, Rajasthan too needs to introduce a Child Budget Statement in its State Budget documents. The Statement would put the spotlight on accountability of all relevant Departments for their budgetary commitments towards children.
  - The strategy of Child Budgeting should be holistic; it should combine the publication of Child Budget Statements with concerted efforts around capacity building of relevant officials (aimed at making them more responsive to the issues pertaining to children in different sectors).
  - The strategy should give thrust on regular monitoring of the progress made by various Departments in enhancing their child responsiveness.
  - There should also be periodic reviews of the results achieved from Child Budgeting by the State Government.
  
- **What kind of Methodologies need to be followed?**
  - The trajectory of Child Budgeting adopted by Government of Assam could be referred to along with that of Government of Kerala to define the scope and methodology of Child Budgeting in Rajasthan.
  - Instead of focusing too much on analytical rigour, the scope and methodology of Child Budgeting in Rajasthan should be inclined more towards popular consumption of the information generated, since the actual use of such information by a wide range of actors would be an important parameter for the success of this strategy.

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<sup>17</sup> Census of India, 2011.

<sup>18</sup> Please see, for instance, United Nations and NITI Aayog (2018), *SDG India Index - Baseline Report, 2018*

- However, Child Budgeting in the State Government should not start and end with reporting in the Child Budget Statement. Hence, the relevant Departments should be required to deepen their scrutiny of child responsiveness and make improvements in all four stages of the PFM cycle, viz. programming, budgeting, implementation and monitoring of outcomes.
- **What kind of Partnerships would be required?**
  - The accountability ecosystem around Child Budgeting in Rajasthan will also play a key role in determining the impact of the strategy in the long run. Hence, development partners like UNICEF, should also nurture CSO engagement and wider public engagement with the discourse on Child Budgeting in Rajasthan.
- **Applying some of the useful principles of Outcome Budgeting to the Departments that fund child-focused institutions/programmes/schemes**
  - Along with the practice of Child Budgeting, the State Government would also need to take steps towards strengthening the Outcome Orientation of relevant Departments.
  - This would require the State Government to improve significantly its data collation and publication systems pertaining to development interventions across sectors. In addition to financial targets and achievements, relevant Departments would also need to report on the physical targets and achievements in a regular fashion.
  - There would also be a need for fund flow and fund utilization analyses for the relevant Departments to identify the bottlenecks in fund utilization so as to improve absorption of resources provided from the budget.
  - Finally, taking a cue from the Outcome Budgeting process of Govt. of Delhi, independent surveys of citizen feedback on important interventions and services pertaining to children should also be on the agenda.
- **What kind of institutional arrangements would be required**
  - Government of Rajasthan introduced Gender Responsive budgeting in 2005 and subsequently in 2009 a Gender Cell got created in the Women and Child Development department as a nodal agency for implementing gender budgeting in the state. A High Level Committee led by the Chief Secretary got constituted in 2010 and since 2012-2013 the Government has been presenting Gender Budget Statement (GBS) along with the state budget. The work on Child Budgeting can build upon the progress made and can actually be integrated with the existing institutional arrangements with regards to gender budgeting (similar to the reconstitution of Gender Cell as “Gender and Child Budget Cell” in the Ministry of Women and Child Development)
  - As briefed earlier the strategy of child budgeting would require concerted efforts around capacity building of relevant officials. This could be entrusted to the Rajasthan Institute of Public Administration, which is the flagship training institution in the state. More specifically the existing mechanism of “Child Resource Centre” could be considered for leading the capacity building efforts at RIPA

- The leadership for this work could come from the Women and Child development, Finance & Planning department. UN agencies such as UNICEF in collaboration with development partners and Civil Society Organizations could contribute with technical insights and inputs

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