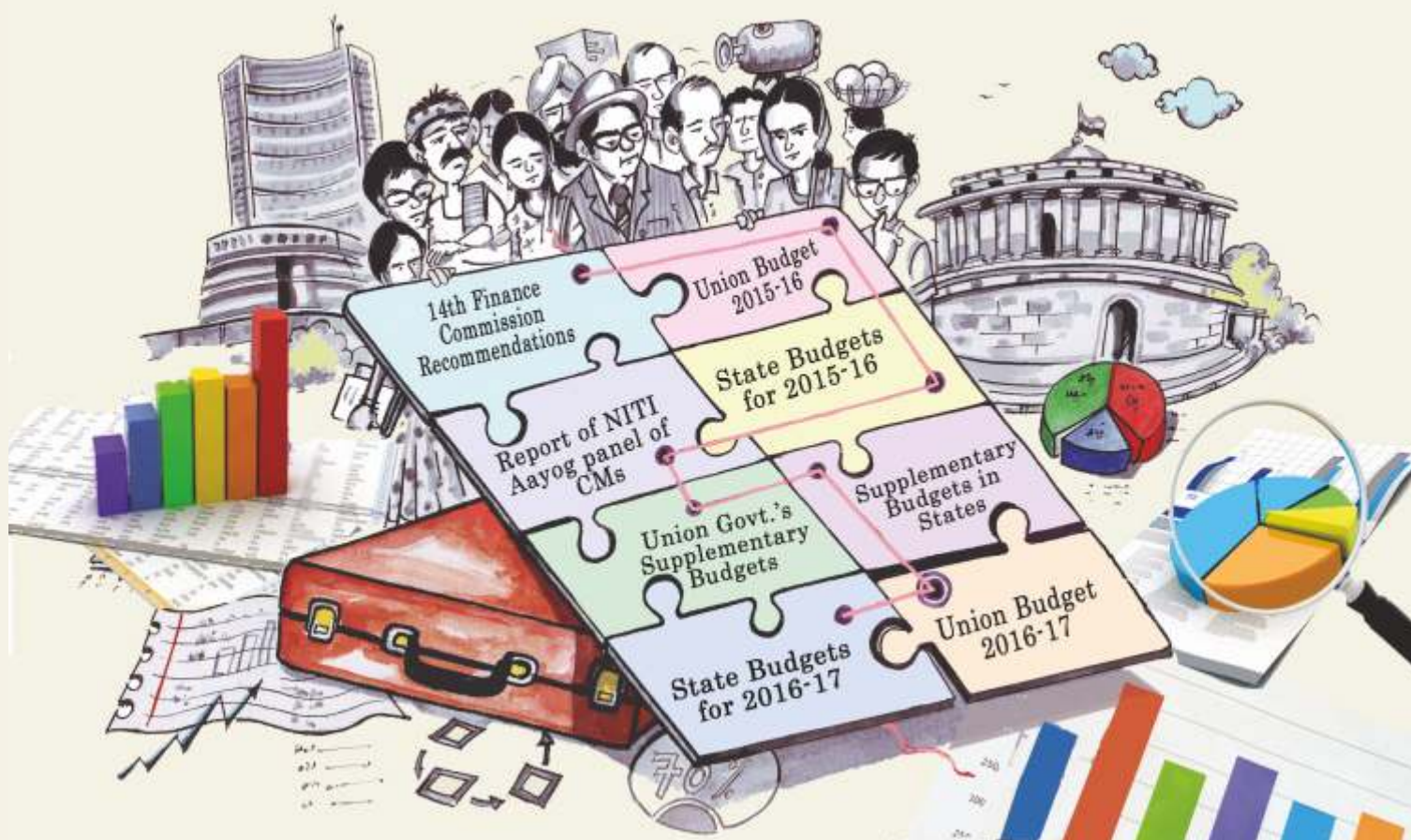


Connecting the Dots

An Analysis of Union Budget 2016-17



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Centre for Budget and Governance Accountability



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Budget Overview

GROWTH
INFLATION
EMPLOYMENT
FISCAL POLICY
TAXATION
TRADE

Budget 2016-17 is being seen as a crucial budget for the NDA led government that came to power a little less than two years ago. This is so because it comes in the wake of significant changes in the country's federal fiscal architecture, and more importantly because of the state of the economy at present. The Mid-Year Review (MYR), released by the Finance Ministry in December 2015, concedes that even though the Indian economy has registered creditable growth rate in 2015-16 despite global headwinds, it has been "sending mixed signals with different indicators not always pointing in the same positive direction". In short, GDP growth and performance of different sectors have been giving contradictory signals about the actual state of the economy.

Growth in the commodity-producing sectors, which can be seen as alternative indicators, does seem to point to a slightly different picture of economic performance. For instance, the rate of growth of the agricultural sector, which forms the mainstay of livelihood for majority of the population has declined sharply from 4.2 percent in 2013-14 to -0.2 percent in 2014-15. Following two consecutive drought years in 2013-14 and 2014-15, output of a number of crops such as rice, wheat, oilseeds, cotton, pulses and groundnut has fallen in 2014-15 (as per the Fourth Advanced Estimates) compared to 2013-14. In essence, the agrarian crisis facing the economy for some time now seems to have got further exacerbated. The combination of falling commodity prices, declining output and increasing input costs have meant that livelihoods of crores of agricultural workers and cultivators are in peril. Resultantly, the much needed source of demand emanating from the rural market has been very weak.

The performance of the key industrial sectors based on the Index of Industrial Production (IIP) shows that there has been some recovery in growth, with the three broad sectors, namely mining, manufacturing and electricity, growing at the rates of 2.3 percent, 3.1 percent and 4.5 percent respectively during April-December 2015 over April-December 2014. However, it also needs to be noted, in many industries the rate of growth in April-December 2015 has been lower than that achieved in April-December 2014, while some others, such as aluminum and steel, have actually posted negative growth rates. While these two industries are also saddled with unutilised capacity, as the Economic Survey 2015-16 notes, this is also true for the corporate sector as a whole, with capacity utilisation having declined in Q2 2015-16 compared to the level registered in Q2 2014-15. In addition to this, growth of industrial credit has slowed down substantially. Further, as noted in the MYR, "much of the credit to industry may have been to stressed sectors, raising the possibility that loans are provided to protect their balance sheets rather than to finance new activity".

Even in the case of the external sector India's merchandise exports have been declining continuously since December 2014. As a result, merchandise exports growth has declined by 1.3 percent in 2014-15. On the whole then, there are several signs that the economy has been slowing down. As a result of these developments, contribution to aggregate demand growth has come mainly from private consumption and to some extent public investment¹. The contribution of other key components of aggregate demand growth: private investment, government expenditure, and exports, have been muted.

In short, the Budget 2016-17 is expected to address myriad challenges facing the economy. The big question before the government therefore is whether it would continue on the path of fiscal

¹ It is important to note that positive contribution from greater public investment has been offset by a combination of lower government expenditures and higher tax receipts.

consolidation or it would increase public spending to help the economy grow. Equally important is the issue of whether the budget is able to provide a direction to the economy in terms of generating domestic demand by providing boost to the rural economy and other flagging sectors of the economy. The budget does provide an impetus to investment in infrastructure particularly in road transport and highways. It also has some emphasis on agriculture and farmers' welfare.

However, the overall magnitude of the Union Budget shows a marginal decline from 13.2 percent of GDP in 2015-16 (Revised Estimates) to 13.1 percent of GDP in 2016-17 (Budget Estimates). In absolute numbers, the total size of the Union Budget is projected to increase from Rs. 17.85 lakh crore in 2015-16 RE to Rs. 19.78 lakh crore in 2016-17 BE. But, out of this increased outlay of Rs. 1.93 lakh crore, almost two-third would be in areas of Non-plan spending (particularly on account of higher interest payments, pensions and defence) while only one-third of it would be in Plan spending (including the social sectors and infrastructure sectors). The reason for the inability of the government to follow an expansionary fiscal policy seems to be rooted in the constraints on the taxation side, especially when it wants to pursue the targets for reducing the Fiscal Deficit. The gross central taxes to GDP ratio in 2016-17 BE is projected to be 10.8 percent, which would be at the same level as that in 2015-16 RE.

In terms of the recent changes in the country's fiscal architecture, 2015-16 has been marked by prolonged uncertainty about the fund sharing pattern in Centrally Sponsored Schemes (CSS). The NITI Aayog Committee of Chief Ministers has finally resolved some of these debates by recommending a 60:40 fund sharing pattern between the Union Government and the States (i.e. the general category States) for most of the prominent social sector schemes like, Sarva Shiksha Abhiyan, Mid-Day Meal, National Health Mission, Integrated Child Development Services and Swachh Bharat Abhiyan, among others. The greater degree of autonomy or flexibility now available to the States (in terms of setting their expenditure priorities), combined with the reduction in the funding share of the Union Government in a host of CSS, implies that the priorities in the State Budgets would have a stronger role in determining the overall allocation of budgetary resources in a range of development sectors in the country.

However, the Union Government needs to take cognisance of the persistence of social and regional disparities in development in the country; it could play a crucial role in addressing these disparities by investing more in areas and for the sections of population that are lagging behind. And, the social sector schemes are perhaps the only channel available for the Union Government to do so. In view of this, the allocations in Budget 2016-17 for most of the social sector schemes, which are either slightly higher or a little less than the 2015-16 RE figures, fall short of expectations.

The Finance Minister has announced the government's decision to drop the distinction between Plan and Non-plan spending from 2017-18; however, there is no discussion yet on the future of important planning strategies like the Schedule Caste Sub Plan and Tribal Sub Plan. Since both of these strategies have been applicable only over the Plan budgets, there is a need for in-depth and consultative discussions with a broad range of stakeholders about this issue. Likewise, the distinction between Revenue and Capital expenditure, which the government is taking more seriously, should not lead to any neglect of social sectors like education and health since large proportions of expenditure in these sectors are in the Revenue account. It is hoped that in the subsequent budgets, the government would adopt stronger measures on the taxation side, especially with regard to direct taxes, which would enable it to step up public spending not only in infrastructure but also in the social sectors and agriculture.

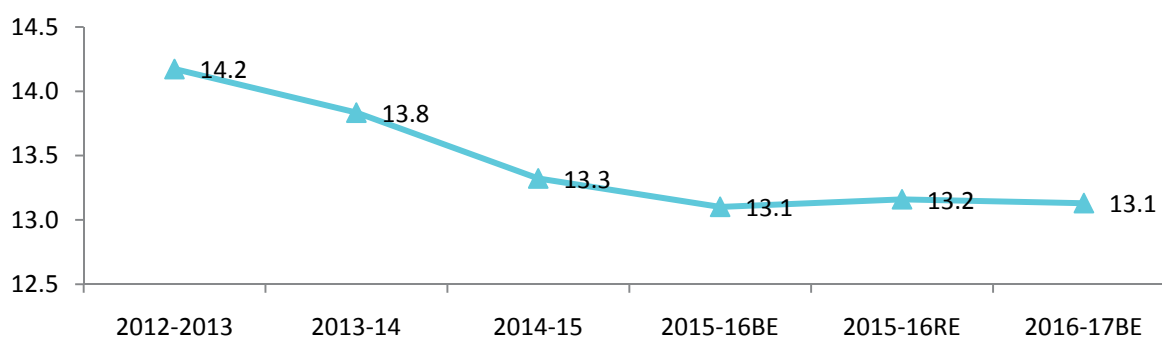
Sectoral Priorities in the Union Budget



Major Highlights

- Total Expenditure has increased by Rs. 1,92,669 crore in 2016-17 BE from 2015-16 RE. Unlike previous years, 2015-16 RE figures are an increase from 2015-16 BE figures. However, as share of GDP (i.e. after accounting for inflation), total expenditure shows a decline over the 12th Five-Year Plan period.
- It has been announced that Plan and Non-plan distinction would be dropped from the financial year 2017-18. The FM has further announced the intent to focus more on the Revenue and Capital classification of government expenditure.
- The variations in the components of the nominal increase in total expenditure is provided in Table 2.1

Figure 2.1: Total Union Government Expenditure as a Proportion of GDP (%)



Source: GDP figures are from Economic Survey, 2015-16 and expenditure figures are from Expenditure Budget Vol. I, 2016-17, Gol.

Table 2.1: Major Items of Variations in 2015-16 RE and 2016-17 BE (Rs. crore)

Non-Plan Items	2015-16 RE	2016-17 BE	Variation (+)/(-)	
Interest payments	4,42,620	4,92,670	(+)	50,050
Pensions	95,731	1,23,368	(+)	27,637
Defence	2,24,636	2,49,099	(+)	24,463
Grants to State Governments	1,05,346	1,15,645	(+)	10,299
Police	52,680	59,796	(+)	7,116
Education	12,811	14,551	(+)	1,740
Postal	6,749	8,416	(+)	1,667
Elections	2,211	3,731	(+)	1,520
Agriculture and allied services	2,734	4,016	(+)	1,282
Subsidies	2,57,801	2,50,433	(-)	7,368
Other Non-Plan expenditure	1,04,875	1,06,325	(+)	1,450
Total Non-Plan expenditure	13,08,194	14,28,050	(+)	1,19,856
Plan Heads of Expenditure				
Central	2,61,089	3,08,110	(+)	47,021
CA for State and UT Plans	2,16,108	2,41,900	(+)	25,792

Non-Plan Items	2015-16 RE	2016-17 BE	Variation (+)/(-)	
Total Plan expenditure	4,77,197	5,50,010	(+)	72,813
Total Expenditure	17,85,391	19,78,060	(+)	1,92,669

Source: Expenditure Budget Vol. I, 2016-17, Gol

Devolution to States

Resources transferred to states has increased in 2016-17 BE compared to 2015-16 BE. However, while the resources transferred to states were intended to rise, they show a decline in 2015-16 RE compared to 2015-16 BE. This is concerning, as most other 2015-16 RE figures in this year's Union Budget show an increase, including total expenditure. However, a disclaimer has been provided in the receipts budget explaining that the figure for states' shares in central taxes is net after debiting Rs. 8,464 crore on account of excess payment in 2014-15.

Table 2.2: Composition of Transfer of Resources to States (Rs. crore)

Items	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 BE	2015-16 RE	2016-17 BE
States' share of taxes and duties	2,91,547	3,18,230	3,37,808	5,23,958	5,06,193	5,70,337
Non Plan grants and loans to states	51,402	60,631	77,198	1,08,630	1,08,312	1,18,437
Central Assistance for State and UT Plan	1,43,114*	1,49,363*	2,70,829	2,19,647	2,16,108	2,41,900
Less-Recovery of Loans and Advances	9,511	10,120	10,658	9,272	9,093	9,473
Total Resources transferred to States and UTs (Net of Recovery)	4,76,552	5,18,104	6,75,177	8,42,963	8,21,520	9,21,201
GDP at current market prices (2011-12 series)	99,51,344	112,72,764	1,24,88,205	1,35,67,192	1,35,67,192	1,50,65,010
States' share of central taxes and duties as % of GDP	2.9	2.8	2.7	3.9	3.7	3.8
Non Plan grants and loans to states as % of GDP	0.5	0.5	0.6	0.8	0.8	0.8
CA to States as % of GDP	1.4	1.3	2.2	1.6	1.6	1.6
Total Union Resources transferred to States as % of GDP	4.8	4.6	5.4	6.2	6.1	6.1

Notes: * Includes Assistance for Central and Centrally Sponsored Schemes

Source: Budget at a Glance, Various Years, Gol

Social Sector Allocations and Priorities

Departments of Agriculture, Cooperation and Farmer's Welfare, Urban Development, Rural Development and Ministries of Drinking Water and Sanitation; Housing and Urban Poverty Alleviation; Road, Transport and Highways and New and Renewable Energy are among the major gainers in social sectors and related sectors. A major thrust towards development based on infrastructure and housing projects in both rural and urban areas is clearly evident.

Table 2.3: Total Expenditure by Select Ministries (Rs. crore)

S. No.	Ministries / Departments	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 BE	2015-16 RE	2016-17 BE
1	Ministry of Culture	1,388	1,989	2,064	2,169	2,131	2,500
2	Ministry/Dept. of Drinking Water and Sanitation	12,969	11,941	12,091	6,244	10,907	14,010
3	Ministry of Health and Family Welfare (including AYUSH)	27,885	30,135	32,154	33,282	34,957	39,533
4	Ministry of Housing and Urban Poverty Alleviation	933	1,084	2,728	5,634	1,961	5,411
5	Ministry of Human Resource Development	66,055	71,322	68,875	69,075	67,586	72,394
6	Ministry of Labour and Employment	3,645	4,233	4,138	5,361	4,835	6,243
7	Ministry of Minority Affairs	2,174	3,027	3,089	3,738	3,736	3,827
8	Ministry of Social Justice and Empowerment	4,940	5,515	5,381	6,525	5,969	6,566
9	Ministry of Tribal Affairs	3,073	3,839	3,852	4,819	4,574	4,827
10	Dept. of Urban Development	8,465	9,363	13,254	19,217	18,340	24,523
11	Ministry of Women and Child Development	17,036	18,037	18,539	10,382	17,352	17,408
12	Ministry of Youth Affairs and Sports	871	1,123	1,121	1,541	1,371	1,592
13	Dept. of Empowerment of Persons with Disabilities			403	637	611	784
14	Ministry of Agriculture, Cooperation and Farmers Welfare *	29,654	31,479	31,917	37,910	35,958	44,485
15	Ministry of Environment, Forest and Climate Change	1,753	1,890	1,599	1,682	1,669	2,250
16	Ministry of Rural Development	53,181	61,162	69,817	73,333	79,279	87,765
17	Ministry of Consumer Affairs, Food and Public Distribution (includes Food Subsidy)	86,677	93,317	1,18,323	1,25,474	1,40,871	1,41,392
18	Total expenditure (social services sector) by select ministries (1 to 17)	3,20,698	3,49,457	3,89,346	4,07,023	4,32,106	4,75,509
19	Ministry of Road Transport and Highways	22,537	28,400	33,048	45,752	47,107	57,976
20	Defence **	2,30,642	2,54,133	2,85,005	3,10,080	2,93,580	3,40,922
21	Total expenditure by select ministries (18+19+20)	5,73,877	6,31,990	7,07,400	7,62,855	7,72,793	8,74,407
22	Total Union Government Expenditure	14,10,372	15,59,447	16,63,673	17,77,477	17,85,391	19,78,060
23	Total expenditure of select social services sector ministries (18) as share of total Union Govt. expenditure (in %)	22.7	22.4	23.4	22.9	24.2	24.0
	Total expenditure in ministries (21) as share of total Union Govt. expenditure (in %)	40.7	40.5	42.5	42.9	43.3	44.2
	GDP at current market prices (2011-12 series)	99,51,344	1,12,72,764	1,24,88,205	1,35,67,192	1,35,67,192	1,50,65,010
	Total expenditure in select ministries (1 to 17) as share of GDP (in %)	3.22	3.10	3.12	3.00	3.18	3.16

Notes: * Includes expenditure towards interest subvention for providing short term credit to farmers.

** Includes expenditure on defence pension and capital outlay on defence services.

Source: Compiled by CBGA from Expenditure Budget Vol. II, Various Years, Gol.



Taxation

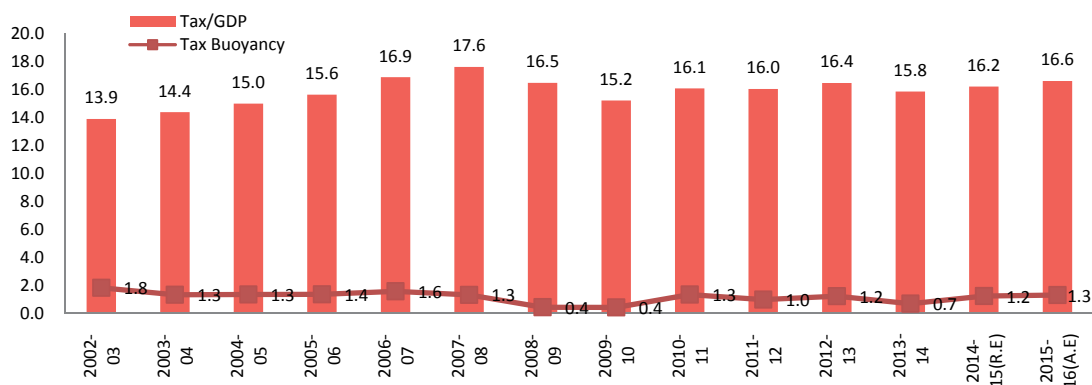
Major Highlights

- Gross central tax revenue to GDP ratio is projected to be 10.8 percent in 2016-17 BE, which would be at the same level as that in 2015-16 RE.
- Direct tax proposals in the Union Budget 2016-17 would lead to a revenue loss of Rs. 1,060 crore. However, the indirect tax proposals are expected to raise additional revenue of Rs. 20,670 crore. The overall impact of the tax proposals, thus, would be a net gain of Rs. 19,610 crore as compared to 2015-16 RE.
- No change has been announced in personal income tax rates.
- Efforts towards rationalisation and simplification of taxation system have been given emphasis.

The Union Government seems less ambitious about setting a higher target of revenue generation from taxes in 2016-17. The budget 2016-17 has estimated 11.7 percent growth in gross central tax revenue, which is less compared to its previous year's growth of 15.8 percent (i.e. in 2015-16 RE compared to 2014-15 actuals). The estimated growth in tax revenue would be slower than the growth of GDP.

We may note here that India has the lowest tax-GDP ratio among the BRICS countries and, there has been no significant improvement in the country's tax-GDP ratio over the last few years. The annual trend of Centre and States' combined tax-GDP ratio and tax buoyancy for the last few years is presented below.

Figure 3.1: Trends of Tax-GDP Ratio and Tax Buoyancy (Centre and States Combined) (%)



Notes: Tax buoyancy is the ratio of the growth of tax revenue to the growth of GDP.

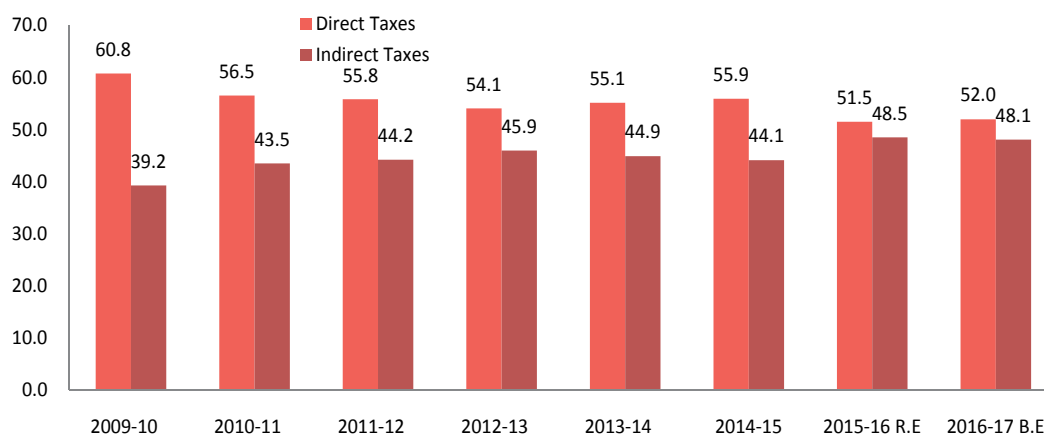
Source: Based on data from Central Statistical Organisation, Economic Survey 2015-16 and Reserve Bank of India statistics

In 2015-16 BE, the Centre and States' combined tax-GDP ratio was 16.6 percent compared to 16.2 percent in the previous year. Further, no improvement has been witnessed in tax buoyancy in the last two years. In 2015-16 BE, tax buoyancy was 1.3 which was a small improvement over its previous year's figure of 1.23.

In the total tax revenue in the country, indirect taxes account for more than 60 percent; states' own taxes are based largely on indirect taxes. Most of the direct taxes fall in the central tax system. The Union Government's dependence on indirect taxes, however, seems to be increasing even though

indirect taxes are considered to be regressive in nature. In the 2016-17 BE, the proportion of direct taxes and indirect taxes in the gross central taxes is estimated at 52:48, as compared to the ratio of 56:44 in 2014-15. Figure 3.2 depicts the changes in the composition of the gross central taxes over the last few years.

Figure 3.2: Share of Direct and Indirect Taxes in Centre's Gross Tax Revenue (%)



Source: Economic Survey 2015-16 and Union Budget 2016-17, Gol

The issue of revenue foregone due to exemptions in the central tax system has been widely debated in the last few years. The Economic Survey 2015-16 has raised concerns about the unproductive and inefficient nature of some of the tax exemptions provided by the government. However, the budget 2016-17 has not paid enough attention to this issue.

The government has been ambitious in projecting an overall revenue growth of 25 percent in 2016-17 over the revised estimates for 2015-16. However, past experience shows that non-tax revenue sources are less certain; in 2014-15, the actual collection of non-tax revenue was 7 percent lower compared to the budget estimate for the year.

Table 3.1: How is the Union Government Financing its Budget? (Rs. crore)

Sources of Receipts	2014-15 Actuals	2015-16 BE	2015-16 RE	2016-17 BE
Centre's Net Tax Revenue	9,03,615	9,19,842	9,47,508	10,54,101
Total Non Tax Revenue	1,97,857	2,21,733	2,58,576	3,22,921
Recoveries of Loans and Advances	13,738	10,753	18,905	10,634
Miscellaneous Capital Receipts	37,737	69,500	25,312	56,500
Debt Receipts	4,32,973	5,43,608	5,57,174	5,20,709
Draw Down of Cash Balances	-77,752	12,041	-22,084	13,195
Total Receipts	16,63,672	17,77,477	17,85,391	19,78,060

Source: Compiled by CBGA from Budget at a Glance-2016-17, Gol



Financial Transparency

Major Announcements

- The Union Budget 2016-17 has proposed an Income Declaration Scheme to be provided to persons who have not paid full taxes in the past to declare their undisclosed income.
- It has announced its compliance with the BEPS initiative of the OECD and G20, and put forward provisions for requirement of country-by-country reporting (CBCR) for companies with a consolidated revenue of more than Euro 750 million (or Rs. 5,395 crore at current rates), effective from April 1, 2017.
- The determination of residency of foreign company on the basis of Place of Effective Management (POEM) has been deferred by one year in the Union Budget 2016-17.
- The Union Government has re-affirmed its commitment to implement GAAR from April 1, 2017.

Highlights

- Persons declaring their undisclosed income under the Income Declaration Scheme would pay tax, surcharge and penalty totalling to 45 percent of the undisclosed income declared. The surcharge payable on undisclosed income will go toward Krishi Kalyan cess.
- The Income Declaration Scheme is proposed to be brought into effect from June 1, 2016, and will have a four month window from June 1 to September 30, 2016 for declaring undisclosed income.
- Country-by-country reporting would provide for transfer pricing documentation and reports on income, earnings, taxes paid and certain measure of economic activity of multi-national enterprises (MNEs) on a country-by-country basis. A three-tiered structure has been mandated, consisting of:
 - i. A master file containing standardised information relevant for all MNE group members;
 - i. A local file referring specifically to material transactions of the local taxpayer; and
 - i. A country-by-country report containing certain information relating to the global allocation of the MNE's income and taxes paid together with certain indicators of the location of economic activity within the MNE group.

The Income Declaration Scheme is a voluntary disclosure initiative and had resulted in declarations of Rs. 3,770 crore¹ (later revised to Rs. 4,147 crore²) between the previous compliance window declared from July 1 – September 30, 2015. In 2016 too, it is likely that the scheme will yield little in terms of declarations. Instead of focusing on bringing back black money, the focus of the government should be on curbing the generation of illicit flows or black money by first and foremost checking trade misinvoicing. This can be done by greater coordination between the trade and customs authorities of different countries.

The country-by-country reporting (CBCR) initiative, as mandated by the G20-OECD BEPS project, is a significant step towards addressing the issues of tax base erosion, profit shifting and transfer

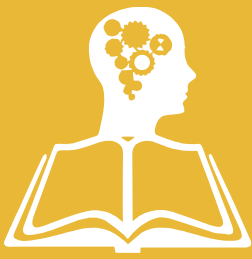
¹ GoI, MoF, DoR, CBDT Press Release. Declarations received and amount declared under compliance window under the Black Money Act. October 1, 2015.

² Indian Express. Black money compliance window: Government revises amount higher at Rs. 4147 cr. October 5, 2015.

mispricing by MNEs. However, CBCR requires only companies with consolidated revenue of over Euros 750 million (or Rs. 5,395 crore) to report on a country-by-country basis, thus leaving companies below that threshold out of the net. Further, the current announcement on CBCR does not make the reports public. Country-by-country reports should be made public to strengthen efforts to monitor corrupt practices, corporate governance and responsibility, tax payments and world trade flows.

The global norm of Automatic Exchange of Tax Information should be legislated upon, as India has already signed the Multilateral Competent Authority Agreement and has committed to the first exchange of information from 2017.

Centralised public registries of Beneficial Ownership (recognising the true human owner of each company or entity) should also be established and legislated upon. This will help check anonymous companies, and in turn contribute towards addressing issues such as illicit financial flows, embezzling, arms trafficking and drug dealing that often take place through anonymously held companies.



Education

Major Announcements

1. Sixty two new Navodaya Vidyalayas have been proposed to promote quality education.
2. A Higher Education Financing Agency with a capital base of Rs. 1000 Crore would be set up for creating infrastructure in top institutions; it will leverage funds from the market and supplement them with donations and CSR funds.
3. Entrepreneurship education and training will be provided in 2200 colleges, 300 schools, 500 government ITIs and 50 vocational training centres through online courses.

Figure 5.1: Union Government's Budgetary

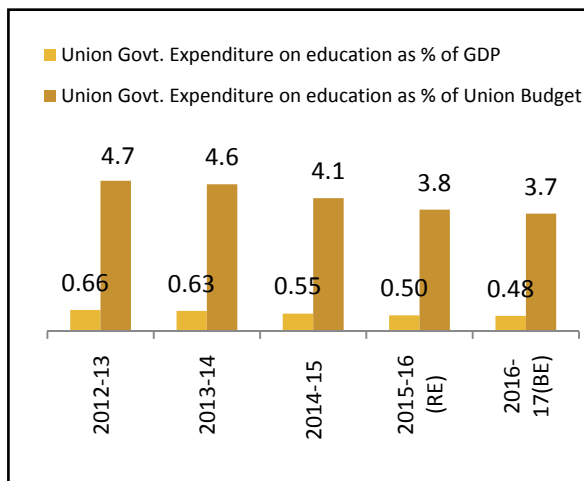
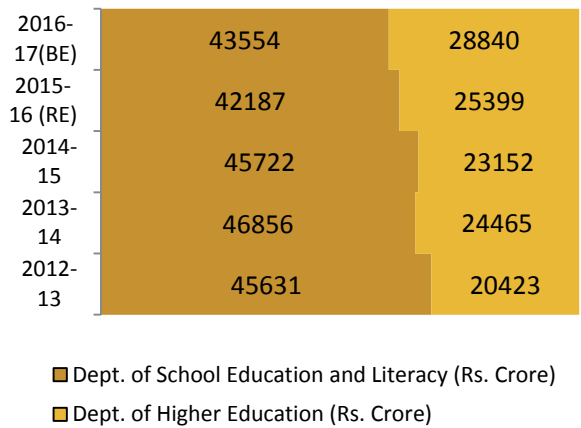


Figure 5.2: Education Budget by MHRD (Rs. Crore) Spending on Education (%)



Notes: Union Governments' expenditure on education covers expenditure only by Ministry of Human Resource Development; BE-Budget Estimate, RE-Revised Estimates, GDP figures are at current market price (2011-12 series, 2nd RE)

Source: Compiled by CBGA from Union Budget, Expenditure Budget, Volume II, Ministry of Human Resource Development for various years, GDP figures are from Central Statistical Organisation.

Table 5.1: Budgetary Allocation for Select Schemes in Education (Rs. Crore)

Schemes	2014-15	2015-16 BE	2015-16 RE	2016-17 BE
<i>Beti Bachao Beti Padhao</i>	35	97	73	100
NEM-Sarva Shiksha Abhiyan (SSA)	24,097	22,000	22,015	22,500
NEM-Rastriya Madhyamik Shiksha Abhiyan (RMSA)	3,398	3,565	3,565	3,700
NEM-Rashtriya Uchchatar Siksha Abhiyan (RUSA)	417	1,155	1,055	1,300
NEM-Teacher Training and Saakshar Bharat	1,158	1,397	1,203	879
National Education Mission (NEM)-Total	29,070	28,117	27,838	28,379
Scheme for providing Education to Madrasa and Minorities	119	376	336	120
<i>Kendriya Vidyalaya Sangathan</i>	3,243	3,278	3,278	3,795

Schemes	2014-15	2015-16 BE	2015-16 RE	2016-17 BE
Navodaya Vidyalaya Sanghathan	2,013	2,061	2,285	2,471
Mid Day Meal (MDM)	10,523	9,236	9,236	9,700
Indian Institutes of Technology and Indian Institutes of Management	4,273	4,949	4,463	5,714

Notes: NEM - National Education Mission, an umbrella scheme comprising of SSA, RMSA, RUSA, Teacher Training and Saakshar Bharat 'National Education Mission: Saakshar Bharat' - Schemes under this Umbrella are Literacy Campaigns & Operation Restoration, Support to NGOs/Institutions/SRCs for Adult Education & Skill Development, Directorate of Adult Education and National Literacy Mission Authority; 'National Education Mission- Teachers Training' - Schemes under this Umbrella are Strengthening of Teachers Training Institutions, Appointment of Language Teachers and School Assessment Programme
Source: Compiled by CBGA from various Union Govt. budget documents, Gol.

What has this Budget done to enhance Quality Education?

The Finance Minister in his budget speech talked of universalisation of primary education and emphasised on "quality of education as the next big step forward" for the GOI. However, data shows around 4.3 crore children of 6-14 age group are still out of school, who constitute 18 percent of the total 6-14 age group children (Census 2011).

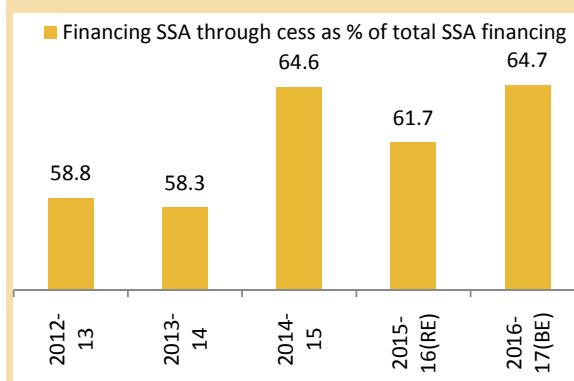
Basic school infrastructure, teacher training, teacher recruitment, community mobilisation are some of the basic factors to improve quality of education. Yet, the overall budget for School Education Department in 2016-17 BE has increased only by 3.2 percent as compared to 2015-16 RE. In spite of shortage of trained and qualified teachers at school level, the allocation for teachers' training is Rs. 510 Crore in 2016-17 BE, which was Rs. 558 Crore in earlier Budget estimate.

Girls Education: Any Priority in this Budget?

To promote girls education, the government had announced a number of schemes like *Beti Bachao Beti Padhao* (BBBP), *PRAGATI*, *Udaan*, Swami Vivekananda Scholarship for Single girl child in the last two years. Except for Rs. 100 Crore in BBBP, no other allocation is observed for the mentioned schemes in the current budget. National Scheme for incentive to Girls for Secondary Education (SUCCESS), which had no allocation in 2014-15 BE and 2015-16 BE, has seen an allocation of Rs. 45 Crore in this budget.

Has this Budget allocated adequately for Financing Right to Education (RTE)?

SSA, which is the vehicle for RTE has got Rs. 22,500 Crore in 2016-17 BE. This is a 2.2 percent increase over 2015-16 RE. Of this total amount 65 percent is financed through education cess (*Prarambik Shiksha Kosh*), 29 percent as Gross Budgetary support (GBS) and six percent through externally aided project.



As per the new funding pattern, Union Government budget for SSA constitutes 60 percent of the total SSA budget, as most of the states (except north-eastern and three Himalayan states) will allocate 40 percent matching grant for SSA. However, given that only 8 percent schools comply with all the infrastructure norms mentioned under RTE Act; 8.3 percent schools have single teacher, it seems that the overall pool of resources by Union Government is inadequate to fulfill the RTE norm in all elementary schools. Whether states are allocating beyond SSA to implement RTE needs to be watched closely.



Major Announcements in Union Budget 2016-17

- The Union Budget 2016-17 has proposed a new health protection scheme for poor and economically weaker families against unforeseen out-of-pocket expenditure with a health cover up to Rs. One Lakh per family. For senior citizens of age 60 years and above belonging to this category, an additional top-up package up to Rs. 30,000 has been announced.
- Reinvigorating the supply of generic drugs, 3000 stores under Prime Minister's Jan Aushadhi scheme will be opened during 2016-17.
- A National Dialysis Services Programme is to be started. Funds will be made available through PPP mode under the National Health Mission, to provide dialysis services in all district hospitals.

Though the last five years saw some increase in the total allocations for the Ministry of Health and Family Welfare, however, if we look at the allocations as percent of GDP (Figure 6.1), they have remained in the range of 0.25 percent. In order to address the development deficits in the health sector and the shortages in infrastructure and availability of healthcare personnel in the country, there is a need to increase India's public spending on health to significantly higher levels. India's total public expenditure on health (i.e. centre and states combined) is far from meeting the 12th Five Year Plan target of 2.5 percent of GDP.

Table 6.1: Health Sector - Allocations across Different Ministries and Departments (Rs. crore)

Ministry/Department	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
Department of Health & Family Welfare + Department of AIDS control	26,449	28,618	30,626	32,819	37,061
Department of Health Research	720	875	911	1013	1145
Total for the Ministry of Health & Family Welfare	27,169	29,493	31,537	33,832	38,206
Ministry/Department of AYUSH	715	642	617	1,125	1,326

Notes: Figures include the North East Region (NER) component

Source: Union Budget documents, various years

Under the National Health Mission (NHM), a flagship programme of the government in the health sector, allocations increased in 2014-15 over the previous years (Table 6.2). However, the allocations in 2016-17 BE are lower than those in 2015-16 RE. The figures for NHM used here do not include the other schemes under the umbrella programme of NHM as designed by the NITI Aayog.

Table 6.2: Allocations across Select Schemes in Health Sector (Rs. crore)

Schemes	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
National Health Mission (NHM)*	18047	18634	19751	19122	19037
<i>Pradhan Mantri Swasthya Suraksha Yojana</i> (PMSSY)**	989	1,273	822	1,621	2,450
<i>Rashtriya Swasthya Bima Yojana</i> (RSBY)***	1,002	888	551	660	1,641.5
<i>Jan Aushadhi Scheme</i> #	1.7	15.2	-	16.9	35

Notes: Figures include the North East Region (NER) component

*Figures for 2016-17 include only the NHM component of the umbrella programme 'NHM including AYUSH NACO and Medical Research' as mentioned in the NITI Aayog report. Figures do not include 'Human Resources in Health & Medical Education', 'National Mission on AYUSH including Mission on Medicinal Plants' and 'National AIDS & STD Control Programme'

**PMSSY is the scheme for 'establishment of AIIMS type super-specialty hospitals-cum-teaching institutions and upgrading of State Government hospitals'

***Figures include allocations for RSBY under the Ministry of Health & Family Welfare and the Ministry of Labour & Employment. Since 2015-16, RSBY has been divided into two distinct components - Social Security for the unorganised workers and provision for health services. The card would be provided by Ministry of Labour and Employment and the health services would be provided by Ministry of Health & Family Welfare.

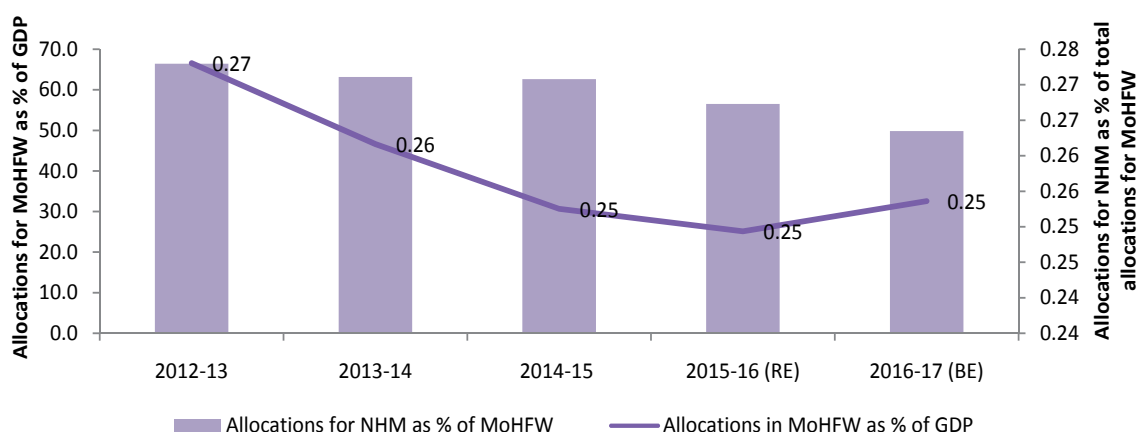
Jan Aushadhi scheme is under the Department of Pharmaceuticals, Ministry of Chemicals & Fertilisers

Source: Union Budget documents for various years

The Jan Aushadhi scheme, introduced in 2008, has not really taken off; there are at present 164 Jan Aushadhi stores that have been opened, out of which only 87 are functional (as per the Jan Aushadhi website). Allocations for the scheme have increased only by a small margin in 2016-17 (BE) over 2015-16 (RE). The announcement of 3000 Jan Aushadhi stores is a welcome step but some of the main problems plaguing the scheme, viz. doctors not prescribing generic medicines to the patients and the non-availability of medicines under generic names, still need to be addressed.

The allocations under Pradhan Mantri Swasthya Suraksha Yojana have increased but the Comptroller and Auditor General of India's (CAG) report notes that in 2014-15 there were nearly 70 percent savings (or unutilised funds) under the head 'Establishment of AIIMS type Super-Specialty Hospitals-cum-Teaching Institutions and upgrading of State Government Hospitals'.

Fig 6.1 Allocations for MoHFW as % of GDP and Allocations for NHM as % of MoHFW Budget



Notes: GDP figures are current GDP at market prices; MoHFW allocations are in Rs. crore
Allocations for MoHFW in all years exclude allocations for Ministry/Department of AYUSH

The new announcements in this budget, such as the insurance scheme for the poor families and a National Dialysis Programme in Public Private Partnership (PPP) mode and the overall thrust of the Draft National Health Policy 2015 indicate there is an increasing dependence on private sector provisioning of healthcare. This might constrain the efforts towards reducing the Out of Pocket (OOP) expenditures on healthcare. The NSS 71st Round Report on Health notes that nearly 70 percent ailments were treated in the private sector and the average amount spent for treatment per hospitalised case in private hospitals was four times that of public hospitals. In the Indian context, it gives rise to the question, whether the country needs a system dependent more on public provisioning of healthcare or a system where provisioning of healthcare services is dominated by the private sector.

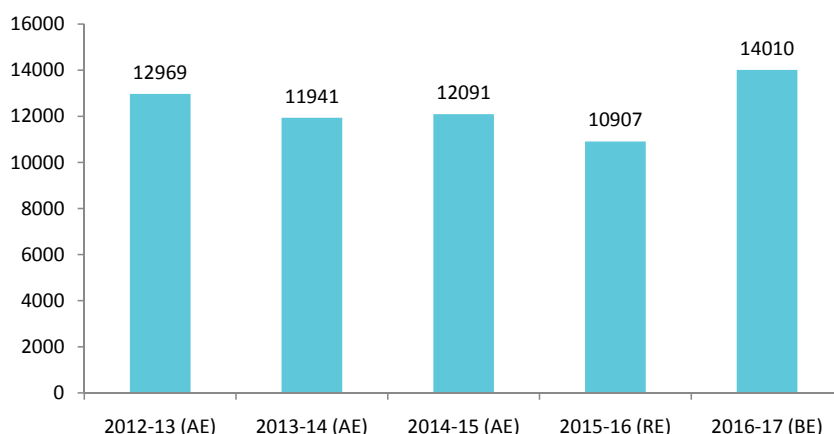


Drinking Water and Sanitation

Major Proposals:

- The total allocation for the Swachh Bharat Mission - Rural and Urban (SBM R+U) is Rs. 11,300 crore with SBM (R) at Rs. 9,000 crore and SBM (U) at Rs. 2,300 crore in 2016-2017 BE. This is a significant jump from 2015-16 RE wherein the overall allocation for sanitation was Rs. 7,525 crore (Table 7.1).
- For National Rural Drinking Water Programme (NRDWP), the allocation has shown a slight increase from Rs. 4,373 crore in 2015-16 RE to Rs. 5000 crore in 2016-17 BE.
- In Atal Mission for Rejuvenation and Urban Transformation (AMRUT), the allocation for 2016-17 BE is Rs 7,296 crore which is significantly higher than that for 2015-16 RE at Rs. 3463.69 crore.
- The Finance Minister in his Budget Speech announced that the priority allocation from Centrally Sponsored Schemes will be made to reward villages that have become free from open defecation.
- In urban sanitation, the government has introduced ranking of urban areas in terms of sanitation which has resulted in constructive competition among towns and cities.
- A Swachh Bharat Cess of 0.5% on all taxable services has been levied from November 15, 2015.

Figure 7.1: Budgetary Allocations for Ministry of Drinking Water and Sanitation (Rs. crore)



Source: Compiled by CBGA from Expenditure Budget Vol. 1 and 2, Union Budget various years, Gol

Table- 7.1: Allocation for Programmes / Schemes under the Ministry of Drinking Water & the Ministry of Urban Development (Rs. crore)

Key Programmes	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 BE	2015-16 RE	2016-17 BE
National Rural Drinking Water Programme	10,490	9,691	9,242.3	2,611	4,373	5,000
Swachh Bharat Mission (R) / Nirmal Bharat Abhiyan	2,474	2,244	2,841	2,625	6,525	9,000
Swachh Bharat Mission (U)	-	-	859.5	1,000	1,000	2,300

Source: Compiled by CBGA from Expenditure Budget Vol. 1 and 2, Union Budget, various years, Gol

Key Observations:

- Budget 2016-17 clearly shows that the priority for sanitation, especially rural sanitation, has increased even more than what it was in 2015-2016 (RE). This is no doubt a welcome move. However, it needs to be pointed out that increased allocations may not necessarily mean increased usage of toilets. In fact, in a rush to meet targets, many states have focused on construction of toilets and paid less attention to changes in behaviour and practices. Studies show that even if the government was to build a latrine for every rural household that lacks one, most people would nevertheless defecate in the open, hence highlighting the much neglected area of water, sanitation and hygiene (WASH) awareness and behavior change.¹
- Has increased allocation for sanitation come at the cost of decreased allocations for water? This is quite evident from Table 7.1 which shows that allocations for the NRDWP have shown a gradual decline since 2012-13 till 2015-16 BE. While there has been some increase in allocation in 2015-16 RE and 2016-17 BE, they are marginal. Access to water in rural areas is still a challenging task in many parts of the country. Additionally, the issue of water quality and sustainability persists in rural water. With many states in the country reeling under a drought crisis, the current allocation for rural water is meagre and could have seen higher allocations in the budget.
- The allocations for drinking water and sanitation related schemes as given in table 7.1 shows that the increased allocation for SBM is also due to the SBM (urban) which was only introduced in 2014. Nonetheless, the increase for SBM (urban) from Rs. 1,000 crores in 2015-16 BE to Rs. 2,300 crores in 2016-17 BE is a welcome step considering the little priority given to urban sanitation in the past. Further, with the introduction of the Atal Mission for Rejuvenation and Urban Transformation (AMRUT) scheme, which has been allocated Rs. 4,090.5 crores in 2016-17, there is an additional stimulus towards urban sanitation.
- In SBM (U), the unit cost of constructing a toilet is Rs. 4,000 which a lot of states feel is not adequate and hence have supplemented the amount with their own resources. Many states have merged their state level sanitation schemes with the SBM, subsequently boosting the overall efforts towards a clean city/town.² Despite the fillip towards SBM (U), evidence shows that toilets are being constructed usually in areas which already have existing water supply connections. This leaves out a large section of the population who live in unauthorised colonies. Also, with many low income settlements lacking underground drainage, effective fecal sludge management becomes a challenge.
- Toilet construction amounts to a large part of the expenditures accounted for in SBM. This should also simultaneously lead to increased usage and behaviour change. However, the government MIS figures of the Ministry of Drinking Water and Sanitation do not present the actual reality on the ground. Data gaps continue to persist in reports and baseline studies of water and sanitation at national and sub-national level. This is a challenge faced by most states and hence without an accurate picture, most states struggle with setting and meeting targets.
- Inadequate water and sanitation facilities impact women and girls more than men and boys. Field level evidence shows that girl children drop out of school with the onset of puberty due to lack of toilets in school premises. Additionally, women have been exposed to sexual harassment and violence due to absence of safe sanitation facilities. Given that water and sanitation is not a part of the Gender Budget Statement, there is a lack of gender disaggregated data making it difficult to track spending on women and girls.
- The Performance Audit Report for the Total Sanitation Campaign /Nirmal Bharat Abhiyan³ by the C&AG of India has revealed that despite the priority given to sanitation programmes by the Centre in successive five year plans and substantial amounts of fund being spent on them, open defecation still continues to persist. The audit noted that the Ministry released only 48 percent of the funds demanded by the states and 16 states on their part, either did not release or short-released their share of funds during the period 2009-14. Unspent amounts on an annual basis varied between 40 per cent and 56 per cent. Also, 25 per cent of total Information Education Communication (IEC) expenditure during the years 2009-10 to 2011-12 was incurred on activities unrelated to IEC. Concerted efforts need to be made by both the Central and State governments to take note of the audit findings and recommendations so that previous fund mismanagement and improper planning are not repeated in the current scheme of SBM.

¹ Coffey, D. et al., 2014, 'Revealed Preference for Open Defecation: Evidence from a New Survey in Rural North India', Economic & Political Weekly, September 20, Vol. XLIX No.38

² Tracking Policy and Budgetary Commitments for Drinking Water and Sanitation in the New Fiscal Architecture in India: A Study of Select States, January 2016, Arghyam-CBGA Study Report

³ Report of the C&AG of India on Performance Audit of Total Sanitation Campaign /Nirmal Bharat Abhiyan for the year ended March 2014, Report No. 28, 2015, Ministry of Drinking Water and Sanitation, GoI



Rural Development and PRIs

Major announcements in the Union Budget 2016-17

- Union Budget 2016-17 has allocated Rs. 38,500 crore for MGNREGA.
- 300 Rurban Clusters will be developed under the Shyama Prasad Mukherjee Rurban Mission for providing infrastructure amenities and market access to farmers.
- Union Government has re-affirmed its commitment to electrify 100 percent villages by May 1, 2018. The Union Budget 2016-17 has allocated Rs. 8,500 crore for Deendayal Upadhyaya Gram Jyoti Yojana and Integrated Power Development Schemes.

Key Features

- The major flagship programmes which account for bulk of the allocations in the Ministry of Rural Development (MoRD) include Indira Awaas Yojana (IAY) and National Rural Livelihood Mission (NRLM).
- The budget of MoRD has increased from Rs. 79,279 crore in 2015-16 RE to Rs. 87,765.2 crore in 2016-17, with a net increase of Rs. 8,486.2 crore.
- The budget for Department of Rural Development has increased from Rs. 77,700.35 crore in 2015-16 RE to Rs 86,055.80 crore in 2016-17, with an increase of Rs. 8,355.45 crore.
- The allocation for MNREGA has increase from Rs 34,699 crore in 2015-16 BE to Rs. 38,500 crore in 2016-17.

Table 8.1: Status of Fund Allocation and Utilisation under the Ministry of Rural Development (Rs. crore)

Year	Allocation		Expenditure	Utilisation* (%)
	BE	RE		
2012-13	76,430	55,052	53,181	69.6
2013-14	80,251	61,864	61,162	76.2
2014-15	83,852	70,713	69,817	83.3
2015-16	73,333	79,279
2016-17	87,765

The data presented in Table 8.2 shows that the allocations made as percentage of the total 12th Plan outlay have varied across different schemes. It can be seen from the table that several schemes of the MoRD such as NRLM, IAY and PMGSY did not meet the targeted outlays approved in the 12th Plan. The percentage shares of allocations towards these schemes have been 39 percent, 96 percent and 57 percent of the total Plan outlay respectively. Under MGNREGA, the allocation exceeded the approved allocation in 12th Plan; the percentage share in allocations has been 104 percent of the total Plan outlay. Low utilisation in NRLM is a cause for concern. One of the reasons for unspent balances is also a delay on the part of some of the state governments in recruiting the required officials for scheme implementation at different levels of governance.

Table 8.2: Union Budget Allocations (Budget Estimates) over the 12th FYP (Rs. crore)

Scheme	Proposed allocation in 12 th Plan	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE	Share of allocation / expenditure against proposed allocation for 12th Plan
MGNREGA	1,65,059	30,275	32,994	32,977	36,967	38,500	104
NRLM	29,006	2,195	2,022	1,413	2,544.3	3,000	39
IAY	59,585	7,869	12,982	11,105.54	10,025	15,000	96
PMGSY	1,24,013	8,884	9,805	14,188	18,297	19,000	57

Source: Compiled by CBGA from www.indiabudget.nic.in, Note on Demand, Department of Rural Development, Vol. II

The Union Government has claimed that the allocation for MGNREGA in the Union Budget 2016-17 has been the highest ever (in terms of actual expenditures in the previous years). However, Rs. 40,100 crore was allocated to MGNREGA in 2010-11 and the level of fund utilisation too was very high that year. If we take that as some kind of a benchmark for the adequacy of outlays for MGNREGA, the allocation for the programme in 2016-17 should have been significantly higher taking into account inflation over the years. The rate of inflation as per Consumer Price Index - Rural Labourers (CPI-RL) has been: 9.9 percent in 2010-11, 8.3 percent in 2011-12, 10.1 percent in 2012-13, 11.6 percent in 2013-14 and 6.7 percent in 2014-15. Therefore, an outlay of Rs. 38,500 crore in 2016-17 is much less in real terms as compared to that of Rs. 40,100 crore in 2010-11.



Agriculture

Major Proposals:

- Government's thrust would be to 'reorient its interventions in the farm and non-farm sectors to double the income of farmers by 2022'.
- Additional allocation of Rs. 500 crore, set as incentives, to be given for enhancement of pulses production under the National Food Security Mission. The number of districts to be covered has been increased to 622.
- Rs. 5,500 crore allocated to Pradhan Mantri Fasal Bima Yojana (PMFBY) in 2016-17 BE, an upward revision from Rs. 2955 crore in 2015-16 RE.
- Under Animal Husbandry, Dairying and Fisheries department, four new projects have been proposed. These are 'Pashudhan Sanjivani', an animal wellness programme and provision of Animal Health Cards- Nakul Swasthya Patra, Advanced breeding technology, Creation of 'E-Pashudhan Haat', and National Genomic Centre for indigenous breeds, with an allocation of Rs. 850 crore in 2016-17 BE.
- There is a proposal of levying a Krishi Kalyan Cess at 0.5 percent on all taxable services, which would be used exclusively for financing initiatives relating to improvement of agriculture and welfare of farmers. Further, there would be another 7.5 percent surcharge on undisclosed income to be called Krishi Kalyan surcharge and will be used for agriculture and rural economy.
- A dedicated Long Term Irrigation Fund will be created in NABARD with an initial corpus of about Rs. 20,000 crore for which a total provision of Rs. 12,517 crore has been made through budgetary support.

Will these Proposals Address Concerns of the Farming Community?

Given the distress that the rural economy is facing today, the budget proposed for the farming community seems inadequate. In the Budget Speech the Finance Minister promised 'income security' for farmers, which is to be doubled in the next five years. However, no major announcements have been made which would facilitate farmers' income security, apart from PMFBY and a dedicated Long Term Irrigation Fund. The PMFBY is being projected as a major programme to insure farmers from crop loss. The increase in allocation for the scheme is mainly for subsidising premiums, what was necessary was to increase allocation so as to cover more farmers.

The benefit of interest subvention only accrues to a few farmers, who have access to formal sources of credit. As tenant farmers and sharecroppers are excluded from bank loans, interest subvention will not help such farmers. In fact the allocation of Rs.15,000 crore in 2016-17 BE as interest subvention, is only a marginal increase over last year's allocation of Rs.13,000 crore.

The allocation for RKVY this year has increased marginally over the previous year. However, due to the change in fund sharing pattern, it is expected that the states' would contribute the matching share (of 40 percent) towards the programme.

The present level of budget allocation for the sector might only be able to address the symptoms, not the root causes of the distress in the agriculture sector.

Table 9.1: Budgetary Resources for Ministry of Agriculture and Farmers' Welfare (including Interest Subvention) (Rs. crore)

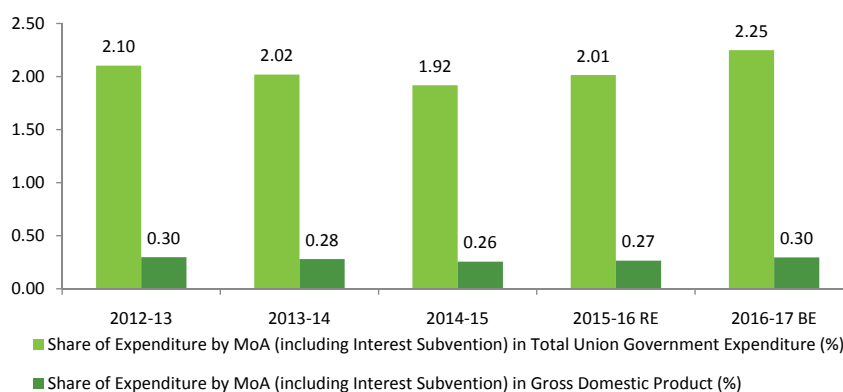
	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
Department of Agriculture, Cooperation and Farmers Welfare *	17,953	18,923	19,255	15,809	20,984
Department of Animal Husbandry, Dairying and Fisheries	1,792	1,826	1,822	1,563	1,882
Department of Agricultural Research and Education	4,510	4,731	4,840	5,586	6,620
Total Expenditure under MoA (Rs. in Crore)	24,255	25,479	25,917	22,958	29,486
Interest Subvention for Providing Short Term Credit to Farmers **	5,400	6,000	6,000	13,000	15,000
Total Expenditure under MoA including Interest Subvention	29,655	31,479	31,917	35,958	44,486

Notes: * This doesn't include interest subvention for providing short term credit to farmers

** The allocation for the interest subvention for providing short term credit to farmers were reported under the Department of Financial Services within the Ministry of Finance, however Rs. 15,000 crore is now (in 2016-17 BE) reported in Department of Agriculture, Cooperation and Farmers' Welfare.

Source: Compiled by CBGA from Union Budget documents, various years

Figure 9.1: Share of Expenditure by MoA (including interest subvention) in Total Union Government Expenditure and GDP (%)



Source: Compiled by CBGA from Union Budget documents, various years

Table 9.2: Allocation / Spending for Major Schemes under the Ministry of Agriculture and Farmers' Welfare (Rs. crore)

Schemes	2014-15 Actuals	2015-16 BE	2015-16 RE	2016-17 BE
<i>Pradhan Mantri Fasal Bima Yojana*</i>	2598	2589	2955	5501
<i>Rashtriya Krishi Vikas Yojana</i>	8443	4500	3900	5400
<i>Krishonnati Yojana (In which)</i>	9823	9056	8884	7580
National Food Security Mission (NFSM)	1873	1300	1137	1706
<i>Paramparagat Krishi Vikas Yojana</i>	NA	300	250	297
<i>Pradhan Mantri Krishi Sinchai Yojana</i>	NA	1800	1550	2340
<i>Pradhan Mantri Krishi Sinchai Yojana**</i>	2319	3530	6040	3427

Notes: * Pradhan Mantri Fasal Bima Yojana includes existing National Agriculture Insurance Scheme (NAIS), Weather-based crop insurance scheme, Modified National Agricultural Insurance Scheme (MNAIS) being implemented through Agriculture Insurance Corporation and Coconut Palm Insurance Scheme

** These are provisioned under Department of Land Resources and Ministry of Water Resources, River Development and Ganga Rejuvenation; NA-Not Applicable.

Source: Compiled by CBGA from Union Budget documents, various years.



Food Security

The Union Budget outlay for Food Subsidy in 2016-17 BE at Rs. 1.34 lakh crore shows a decline of Rs. 4,584 crore as compared to 2015-16 RE which was Rs. 1.39 lakh crore. In 2014-15, a sizable amount of food subsidy was unpaid to the Food Corporation of India (FCI); against FCI's claim of Rs. 1.05 lakh crore, only Rs. 91,995 crore (including Rs. 30,000 crore pertaining to earlier years) was released. Thus, the unpaid amount for 2014-15 works out to a staggering Rs. 43,021 crore, which raises concerns with regard to the mounting dues to be covered in the current year.

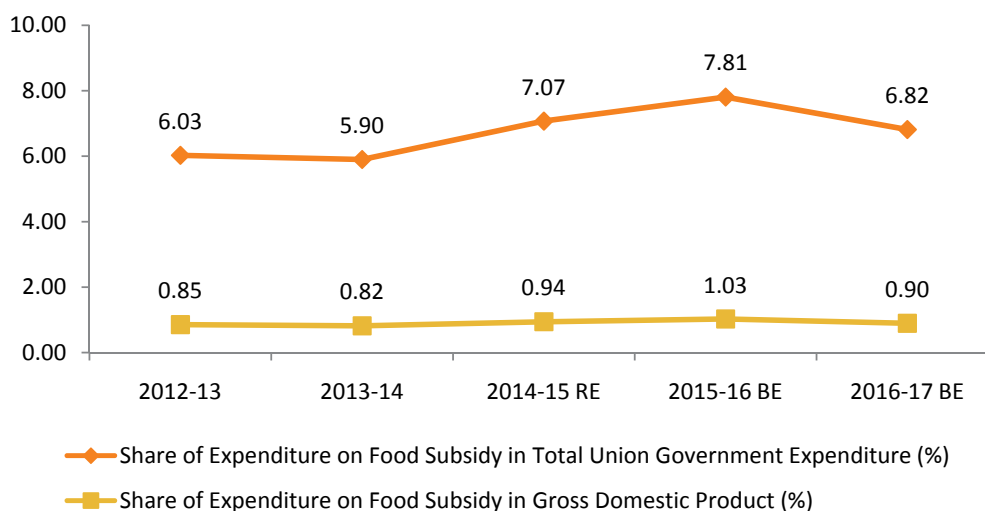
In this budget, the states are likely to be encouraged to take up decentralised procurement with the announcement of an online Procurement System through the FCI. Storage capacity of 97 lakh MT has been added to the central pool stock in the current year, which could help address the issue of rotting of foodgrains.

Table 10.1: Allocation for Major Subsidies in the Union Budget (Rs. crore)

Sl. N	Items	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
1	Food Subsidy	85,000	92,000	1,17,671	1,39,419	1,34,835
2	Fertiliser Subsidy	65,613	67,339	71,076	72,438	70,000
3	Petroleum Subsidy	96,880	85,378	60,269	30,000	26,947
4	Interest Subsidies	7,270	8,137	7,632	13,808	15,523
5	Other Subsidies	2,316	1,778	1,610	2,136	3,128
6	Total Subsidies (1+2+3+4+5)	2,57,079	2,54,632	2,58,258	2,57,801	2,50,433

Source: Compiled by CBGA from Union Budget documents, various years

Figure 10.1: % Share of Food Subsidy in Total Union Budget and GDP since 2012-13



Source: Compiled by CBGA from Union Budget documents, various years

Nutrition



The economic strides made by the country in recent past have hardly translated into nutritional attainments of women and children. A majority of children (almost 30 percent of children below 5 years of age, as per RSOC 2013-14) fail to achieve the height of a normal well-nourished child. In his budget presentation in 2014-15, the Union Finance Minister had stated that “a national programme in Mission Mode is urgently required to halt the deteriorating malnutrition situation in India, as present interventions are not adequate. A comprehensive strategy including detailed methodology, costing, time lines and monitorable targets will be put in place within six months”. The programme has been eagerly awaited, and there seems to be no emphasis on it even today. In the process of rationalisation of CSS, a number of schemes have been merged with larger schemes, and umbrella programmes have been formed. SABLA, Indira Gandhi Matritva Suraksha Yojana (IGMSY), scheme for children of working mothers (RGNCSW), National Nutrition Mission (NNM) and Integrated Child Development Services (ICDS) have been clubbed as ‘Umbrella ICDS.’ The budget outlays in 2016-17 for these schemes together (Rs. 15,872.9 crore) are comparable to the spending on ICDS alone in the previous year (Rs. 15,584.2 crore for ICDS and Rs. 16,425.2 crore for all these schemes together).

It has long been identified that the initial 1000 days of a child are crucial for his/her physical and cognitive development. Economic survey recognises that “events which occur while a child is in utero (in the womb) or very young (below the age of 2) cast a long shadow over cognitive development and health status even in adulthood.” It has also been suggested that investing in early-life is a real opportunity for fiscal and capacity-constrained governments as the cost of investment are relatively low as compared to investing in older children and also returns in terms of cognitive development are high. Yet, the Union Budget outlays for nutrition specific interventions have not been prioritised; whether the state governments will step up the allocations for such interventions from their own budgets is something that cannot be assured.

With changes in the country’s fiscal architecture and restructuring of schemes in effect, now the state governments need to contribute a greater share of the funds (as compared to their matching shares earlier) in many social sector schemes. However it is vital that the Union Government takes cognisance of the persistence of social and regional divide of undernutrition in the country. The recently released data of NFHS-4 presents the picture of stunted children across states, whereby Bihar has almost every second child below 5-years of age as stunted, Goa has one in five children. Similarly, though Madhya Pradesh has done well to reduce the percentage of underweight children (from 60 percent in NFHS-3 to 42.8 percent in NFHS-4) in the last decade, yet more than 42 percent children in the state are underweight, compared to 14.2 percent for Sikkim and 23.8 percent for Goa and Tamil Nadu. Similarly, when stunting in children under-5 years of age among Scheduled Castes and Scheduled Tribes is compared with other groups, the former continue to remain the most undernourished group in the country. The Union Government needs has a crucial role in addressing these regional and social disparities, which can be done by investing more in areas (also for sections of population) that are lagging behind and developing a framework for those in remote and inaccessible areas.

Table 11.1: Union Budget Allocations for Schemes having Impact on Nutrition (Rs. Crore)

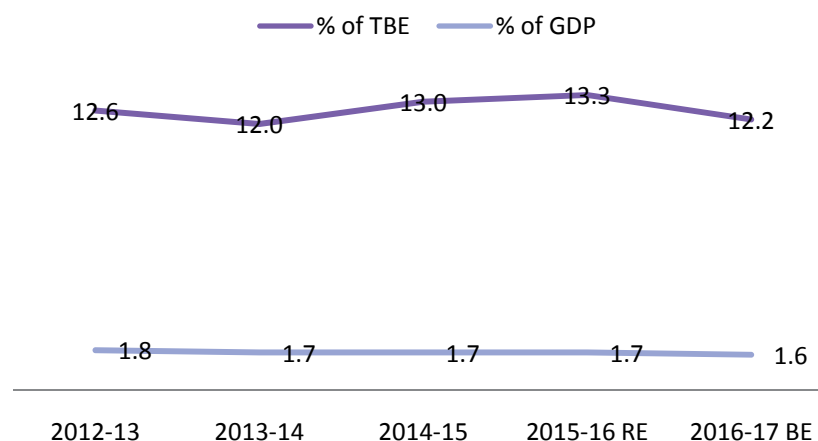
Schemes	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
Nutrition-Specific Schemes					
Integrated Child Development Services Scheme (ICDS)	15,767.2	16,400.8	16,683.6	15,584.2	14,862.9
Mid-day Meal (MDM)	10,761.4	10,917.6	10,523.5	9,236.4	9,700

Schemes	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
Scheme for Empowerment of Adolescent Girls (SABLA)	503.6	603.0	622.4	475.5	460.0
Indira Gandhi Matritva Sahayog Yojana (IGMSY)	82.1	231.9	343.1	233.5	400.0
National Creche Scheme for Children of Working Mothers (RGNCSCWM)	106.0	100.0	97.7	132.0	150.0
Total Nutrition-Specific Schemes	27,220.3	28,253.3	28,270.4	25,661.6	25,572.9
Nutrition-Sensitive Schemes					
National Health Mission (NHM)	18,046.7	18,633.8	19,751.5	19,122.0	19,037.0
National Rural Drinking Water Programme (NRDWP)	10,489.9	9,691.3	9,242.8	4,373.0	5,000.0
Swachh Bharat Mission (SBM) (Rural + Urban)	2,473.5	2,243.5	3,700.5	7,525.0	11,300.0
Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	30,273.0	32,994.1	32,976.7	36,967.0	38,500.0
National Rural Livelihood Mission (NRLM)	2,195.4	2,022.1	1,413.2	2,672.0	3,000.0
Food Subsidy	85,000.0	92,000.0	1,17,671.2	1,39,419.0	1,34,834.6
National Food Security Mission (NFSM)	1,722.9	2,027.0	1,872.7	1,136.6	1,705.9
NMSA (National Mission for Sustainable Agriculture)	0.0	0.0	1268.4	203.2	1101.0
NMOOP (National Mission for Oilseeds and Oilpalm)	398.5	0.0	316.3	269.0	502.7
Total Nutrition-Sensitive Schemes	1,50,599.9	1,59,611.9	1,88,213.3	2,11,686.9	2,14,981.2
Total Nutrition	177820.2	187865.1	216483.6	237348.4	240554.1

Notes: From 2016-17 core ICDS, National Nutrition Mission (NNM), IGMSY, SABLA and RGNCSCWM have been clubbed together as 'Umbrella ICDS.' The allocations for NNM are included in ICDS budget.

Source: Union Budget Documents, various years.

Chart 1: Union Government Expenditure for Schemes Related to Nutrition as % of Total Budget Expenditure (TBE) and of GDP



Notes: Schemes related to nutrition include both nutrition-specific and nutrition-sensitive schemes. See Table 1 for details.



Major Announcements

- The Union Budget 2016-17 has renamed the 'Clean Energy Cess' levied on coal, lignite and peat as 'Clean Environment Cess', its rate has been increased from Rs. 200 per tonne to Rs. 400 per tonne.
- There is an allocation of up to Rs. 3000 crore per annum for Nuclear Power as Clean Source of Energy.
- The customs and excise duty concessions on specified parts of eco-friendly electric vehicles and hybrid vehicles are being extended for unlimited time.
- Credit of input services on transport of goods in containers by rail at a reduced abatement rate of 60 percent is being allowed, with 5.6 percent as input service credit towards clean environment initiative.
- A levy of infrastructure cess of 1 percent on small petrol, LPG, CNG cars, 2.5 percent on diesel cars of certain capacity, and 4 percent on other higher engine capacity vehicles and SUVs has been announced.
- The Government is committed to achieving 100 percent village electrification by May 2018. Rs. 8,500 crore is allocated for Deendayal Upadhyaya Gram Jyoti Yojana and Integrated Power Development Schemes.
- Rs. 2,000 crore has been allocated for an LPG connection scheme to poor households as a measure to reduce the drudgery of cooking and for providing a clean and healthy environment to women.

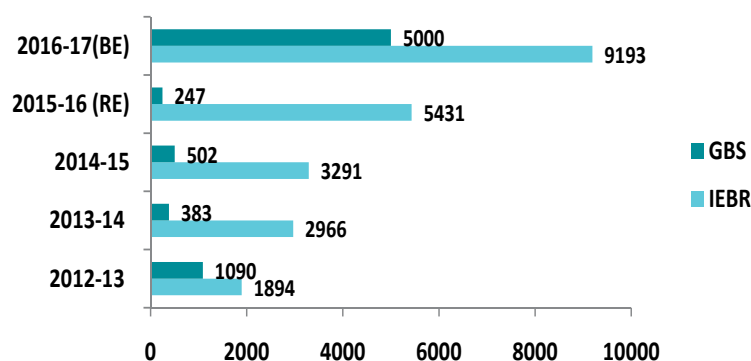
Key Findings

- There is quantum increase in gross budgetary support for MNRE in 2016-17 RE of Rs. 5,000 crore as compared to 2015-16 RE of Rs. 247 crore.
- There is a visible increase in allocation for the Scheme of Off Grid / Distributed and Decentralised Renewable Power with allocation of Rs. 983 crore in 2016-17 BE as against Rs. 97 crore in 2015-16 RE.
- There is no announcement of proposals to accelerate the utilisation of collected clean energy cess in the past. 2015-16 BE showed a small transfer of Rs. 8,418 crore of coal cess to National Clean Energy Fund.

12.1 Allocations for Ministry of Clean Energy and Ministry of New and Renewable Energy (MNRE)

Considering the country's commitments on climate change at COP21 Paris and the inherent benefits of renewable energy, the focus of Union Budget 2016-17 rightly points to this space. There is a significant increase in Gross Budgetary Support for MNRE as Rs. 5,000 crore as compared to Rs. 247 crore in 2015-16 RE.

Figure 12.1: Budgetary Allocation for MNRE (Rs. Crore)



Notes: GBS = Gross Budgetary Support; IEBR= Internal & Extra Budgetary Resources

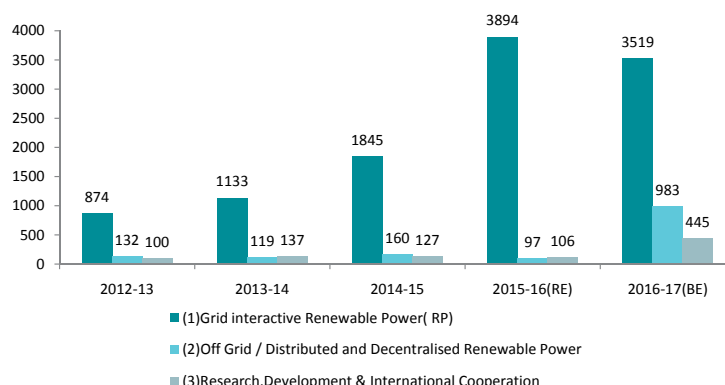
Source: Compiled by CBGA from Expenditure Budget Vol. 1 and 2, Union Budget various years, Gol

12.2 Allocation for Schemes and Programmes under MNRE

The restructuring of schemes and programmes of MNRE announced in the Union Budget 2016-17 is a welcome step. The new schemes have considered capacity addition for transmission and distribution of renewable energy and promotion of off-grid and decentralised renewable power for rural and urban

applications. A quantum increase in allocation for Scheme of Off Grid / Distributed and Decentralised Renewable Power as a measure to promote rural and urban application of renewable energy is seen.

Figure 12.1: Budgetary Allocation for MNRE (Rs. Crore)



Notes: (i) Figures include funds made available from National Clean Energy Fund; (ii) Earlier Scheme of Renewable Power and Distributed Renewable Power subsumed in Grid Interactive Renewable Power, Schemes of renewable energy for Rural Application & renewable energy for Urban and Industrial Application subsumed in Off Grid / Distributed and Decentralised Renewable Power and Scheme of R&D in renewable energy subsumed in R&D and International Cooperation.

Source: Compiled by CBGA from Expenditure Budgets (Vol-II) of various years.

The Comptroller and Auditor General of India in its recent performance review report of Renewable Energy pointed towards poor utilisation of National Clean Energy Fund.¹ Along with increasing the coal cess to Rs. 400 per tonne, as mentioned in the Budget, for ramping up financial resources, introduction of mechanisms for proper utilisation of the existing pool of coal cess is also called for.

Table 12.1: Under-Utilisation of National Clean Energy Fund

Budget Year	Tax Revenue from Clean Energy Cess*	Transfer to NCEF#
2010-11	1,066.5	
2011-12	2,579.5	1,059.6
2012-13	3,053.2	1,500
2013-14	3,471.9	1,650
2014-15 BE	6,857.5	4,700
2014-15 RE	6,217.6	4,700
2015-16 BE	13,118	4,700
2015-16 RE	12,623	100
2016-17 BE	26,148	--

Source:* Receipt Budget of Various Years, Tax Revenue, Union Excise Duties, Clean Energy Cess

#Department of Economic Affairs, Ministry of Finance, Union Budget of Various Years

The Union Budget 2016-17 has provided an impetus of Rs. 5,000 crore as GBS to MNRE. There have, however, been some missed opportunities, especially in addressing some of the most fundamental problems plaguing the sector. Some concerns which can be addressed in the budget are: skill development of local youth population in remote areas for operation and maintenance of installed RE technologies and budget allocation for monitoring and evaluation of the commissioned RE projects to the state nodal agencies for RE. It remains to be seen whether the restructuring of schemes and programmes meets the commitment expressed by the government towards growth of renewable energy.

¹ Report No. 34 of 2015 - Performance Audit on Renewable Energy Sector in India, Ministry of New and Renewable Energy



Key Announcements

- The total magnitude of the Gender Budget Statement in 2016-17 BE is Rs. 90,625 crore, while the allocations to the Ministry of Women and Child Development are Rs. 17,408 crore
- Rs. 2,000 crore has been earmarked for ensuring cooking gas connections to BPL families, supported by a government subsidy. The connection will be provided in the name of women members of the households. It is expected to benefit 1.5 crore households in 2016-17.
- 'Stand Up India Scheme' with an allocation of Rs. 500 crore has been introduced to promote entrepreneurship among SC/ST and women

Table 13.1: Outlays for Ministry of Women and Child Development (Rs. crore)

S.no		2012-13	2013-14	2014-15	2015-16	2016-17
		Actuals	Actuals	Actuals	RE	BE
Total allocations to Ministry of Women and Child Development		17,036	18,037	18,540	17,352	17,408
Allocations to some key schemes						
i	ICDS	15,767.5	16,400.8	16,683.6	15,584.2	14,862.9
ii	Indira Gandhi Matritva Sahyog Yojana	82.07	231.9	343.14	233.5	400
iii	SABLA	503.6	602.4	622.43	475.5	460
iv	Rajiv Gandhi National Crèche Scheme for Children of Working Mothers	106	100	97.7	132.3	150
v	Umbrella ICDS (i+ii+iii+iv)	16,459.2	17,335.1	17,746.9	16,425.5	15,872.9
vi	Beti Bachao Beti Padhao #			34.9	72.5	100
vii	Protection and Empowerment of Women*	62.6	73.8	37.8	109.5	313.05
viii	One Stop Centre	0	0	0	13	75**
ix	Women's Helpline	0	0	0	17.5	25**
x	Other Schemes					400**

Notes: ICDS has been restructured into an umbrella programme to include IGMSY, SABLA, Rajiv Gandhi National Crèche Scheme in 2016-17. For the sake of comparability, the allocations to the Umbrella ICDS scheme have been calculated for the previous years.

Scheme was introduced in 2014-15.

*The composition of schemes reported under this umbrella programme was modified in 2016-17; The schemes reported under it in 2016-17 include National Mission for Empowerment of Women, *Swadhar Greh*, *Ujjwala*, Working Women Hostels, Gender Budgeting, STEP, Research and Monitoring and Information and Mass Education. Hence the allocations across years are not strictly comparable.

**Met from Nirbhaya Fund.

Source: Compiled by CBGA from Union Budget Documents, various years

Allocations to the Ministry of Women and Child Development

The allocations to ICDS in 2016-17 (BE), which comprises bulk of the spending by the Ministry of Women and Child Development (MWCD), are lower than the allocations in the last few years. Keeping in mind that the fund sharing pattern between the Centre and States has been modified from 90:10 to 60:40 (except for Supplementary Nutrition Programme, which continues to be 50:50 for general category states and 90:10 for north east states), it remains to be seen whether the overall public spending on ICDS would be adequate to meet the requirements, depending on the allocations made to the scheme by States.

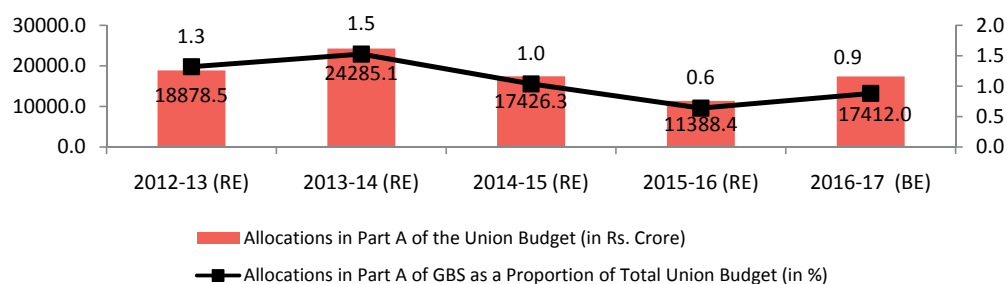
Allocations to *Indira Gandhi Matritva Yojana* (IGMSY) indicate that the scheme will continue to be implemented as a pilot scheme. The allocations to the scheme are not adequate to cover all pregnant and lactating women, as mandated by the National Food Security Act, 2013. Likewise, the allocations to SABLA also indicate that the scheme will continue to be implemented as a pilot scheme. The allocations to *Beti Bachao, Beti Padhao* scheme remain stagnant at Rs. 100 crore, even though its coverage has been extended to include an additional 61 districts with low child sex ratio.

The Scheme for Protection and Empowerment of Women, an umbrella scheme, has increased allocations in 2016-17 BE over 2015-16 RE. However, the composition of the schemes reported under it has been modified in 2016-17. Hence, the allocations in 2016-16 BE are not strictly comparable with the previous years. Moreover, in view of the number of schemes under it and the nature of some of these schemes, this allocation does not seem adequate to ensure quality and coverage of services under these schemes.

What does Gender Budget Statement 2016-17 Show?

The total magnitude of the Gender Budget Statement (GBS) is Rs. 90,625 crore, in 2016-17 BE, a marginal increase from Rs 79,258 crore in 2015-16 BE. A total of 31 ministries/departments have reported in the GBS in 2016-17, as compared to 34 ministries/departments in 2015-16. The increase in the allocations in Part A of the GBS, as depicted in figure 13.1 is primarily on account of increase in the allocations reported under *Indira Awas Yojana*. However, its inclusion in Part A of GBS is questionable, as it is not a scheme benefiting women alone.

Figure 13.1: Outlays in Part A of Gender Budget Statement



Notes: Part A of the GBS presents allocations to schemes exclusively for women. The allocations in Part B of the GBS are Rs.59233.6crore.in 2012-13 (RE), Rs.61210.3 crore in 2013-14 (RE), Rs.64556.7 crore in 2014-15(RE), Rs69860.7 Crore in 2015-16 (RE) and Rs.73,212 crore in 2016-17 (BE). However, due to methodological flaws in the reporting by some Ministries in Part B of the GBS, the graph above only presents allocations in Part A as a proportion of the Union Budget. Source: Compiled by CBGA from Union Budget documents, various years

The allocations in Part B of the GBS have increased marginally from 69,861 core in 2015-16 RE to Rs. 73,212 crore in 2016-17 BE. There has not been any significant revision in the methodology followed to report in Part B of GBS; most ministries/departments continue to follow an ex-post approach, whereby allocations in GBS are reported, once the allocations to the schemes have already been made.

Utilisation of Nirbhaya Fund

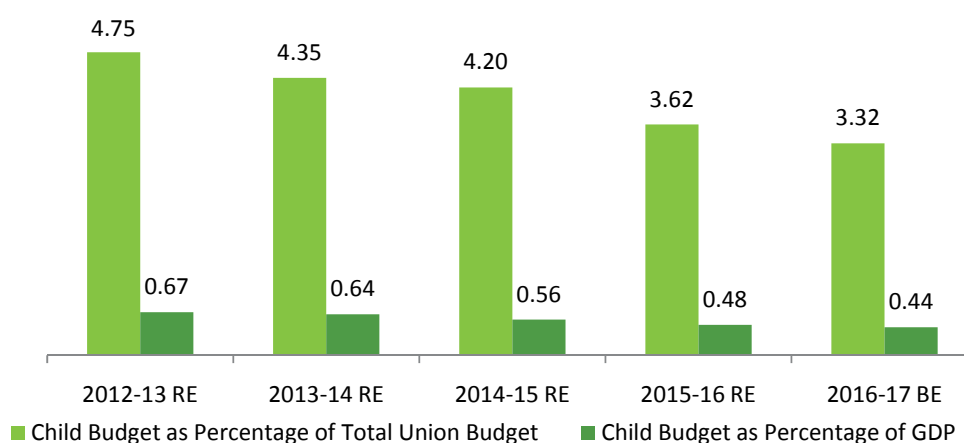
The *Nirbhaya* Fund, introduced in Union Budget 2013-14 has a total corpus of Rs. 3,000 crore. The Fund remained largely un-utilised in the first two years. In 2015-16 BE, a Scheme for Safety of Women in Public Road Transport was allocated Rs. 653 crore but this allocation remained unutilised. Additionally, Rs. 150 crores was allocated to the Ministry of Home Affairs for Schemes meant for Women's Safety in 2015-16 BE. In 2016-17 BE, Rs. 500 crore has been allocated to schemes of Ministry of Women and Child Development and Rs. 150 crore to the Ministry of Home Affairs, to be met from *Nirbhaya* Fund.



Major Highlights

- No new announcements specific to children have been made in the Budget Speech.
- As regards the total outlay for child focused schemes (i.e. the budget for children), a small increase of Rs. 1,123 crore has been made in 2016-17 BE as compared to 2015-16 RE.
- Education accounts for a high share in the budget for children, with child health and child protection schemes continuing to get low allocations.

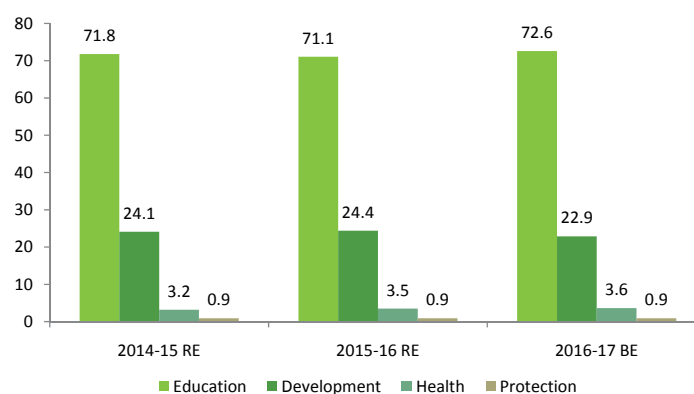
Figure 14.1: Total Budgetary Spending on Child Focused Schemes (%)



Notes: BE-Budget Estimates, RE-Revised Estimates, GDP figures are at current market price (2011-12 series, 2nd RE).
Source: Compiled by CBGA from Union Budget documents, various years

Children constitute about 39 percent of the total population of the country, yet government spending on child focused schemes has not been given a high priority over the last several years now. In the latest Union Budget, while the total quantum of allocations for child focused schemes has increased in absolute figures, its share in the total Union Budget has declined from 3.62 percent in 2015-16 RE to 3.32 percent in 2016-17 BE.

Figure 14.2: Sector Wise Composition of Total Child Budget (%)



Source: Compiled by CBGA from Union Budget document, various years

Education schemes for children have a higher share in the total budget for children this year, as has been the case in the last several years. However, with regard to education, there is a need for provisioning adequate resources for factors like teacher recruitment, teacher training, monitoring, and training and empowerment of school management committees so as to improve quality of education in government schools. Early childhood care and education, which prepares children for the formal schooling system, also deserves a lot more attention from the government.

In India, about 48 percent children under five years were stunted in 2005-06 (NFHS-3). This figure declined to 38.8 percent in 2013 (RSOC, 2013). Given that stunting is an indicator of long term deprivation, targeted interventions by the government need to be put in place to improve nutritional outcomes among children. The Union Budget 2016-17 has not increased the health budget for children much. With increased devolution to states as per the 14th Finance Commission (FFC) recommendations, it is expected that the states would give priority to better health facilities for children in their respective budgets.

Table 14.1: Budgetary Allocation under Select Schemes for the Welfare of Children (Rs. crore)

Sector	Schemes	2012-13 A	2013-14 A	2014-15 A	2015-16 RE	2016-17 BE
Education	SSA	23,873	24,802	24,097	22,015	22,500
	MDM	10,849	10,917.6	10,523	9,236	9,700
Development	ICDS	15,767.2	16,400.8	16,683.6	15,584	14,863
	National Nutrition Mission	55.69	0	20	65	360
Protection	NCPCR	11	13	14	11	19
	ICPS	258.46	265.93	446.1	402	397

Notes: ICDS allocation for 2016-17 (BE) includes allocation for ICDS Core and not for ICDS- Umbrella scheme
Budget for NCPCR is included under other schemes (Child Welfare) and therefore it is difficult to get the actual expenditure on it. National Nutrition Mission has been merged with ICDS from 2014-15.

Source: Compiled by CBGA from Union Budget document, various years

In the Union Budget 2016-17, schemes like Indira Gandhi Matritava Sahyog Yojana (IGMSY), scheme for empowerment of adolescent girls (SABLA) and Rajiv Gandhi National Crèche Scheme for Children of Working Mothers have been included under the Umbrella ICDS. Although the budget for the umbrella ICDS has increased, the budget allocation for core ICDS has fallen from Rs. 15,584 crore in 2015-16 RE to Rs. 14,863 crore in 2016-17 BE. Addressing the challenges in ICDS like, the vacancies in Anganwadi Centres, delays in disbursement of salaries of frontline workers, and weak infrastructural facilities, would require a significant increase in the overall pool of resources for the programme.

Beti Bachao Beti Padhao Yojana, a joint initiative of the Ministry of Women and Child Development, the Ministry of Health and Family Welfare and the Ministry of Human Resource Development, which focuses on protection and education of the girl child, has not seen any increase in the budget allocation this year.

In recent years, the increase in juvenile crime rates has been a matter of grave concern and one of the most intensely debated issues. According to the National Crime Record Bureau (NCRB), both crime against children and criminal activity by juveniles are on the rise. Schemes such as Integrated Child Protection Scheme (ICPS) have an important objective of providing a safe and secure environment for comprehensive development of children in need of care and protection, children in conflict with law and other vulnerable children. However, schemes providing protection to children have a miniscule share in the total budget for children and the Union Budget this year has not been able to even maintain the allocations for these schemes as compared to the previous year.

At the same time the outlays in the Scheduled Caste Sub Plan (SCSP) have also witnessed a steep decline since 2014-15 BE when it was around Rs. 43,000 crore. This is primarily owing to (i) Overall decline in the Union Government's Plan outlays on social sector schemes, and (ii) Reduced share of the Union Government in majority of CSS which are reported in SCSP.

Fund Utilisation Remains an Issue

Underutilisation of funds is a major concern for the schemes under MSJE, which is also one of the reasons cited by the government for not increasing the allocations for the ministry (see Table 15.1). The MSJE noted that the primary reason for underutilisation is the late submission of proposals by the states. This is an issue that the ministry has been pursuing with the states. However, in the process, implementation of some important schemes like elimination of manual scavenging, Pradhan Mantri Gram Adarsh Yojana, etc. is getting adversely affected.

Table 15.1: Budgetary Outlays for Major Schemes under MSJE (Rs. crore)

Major schemes	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
Schemes for Educational Development of SCs*	2,649	2,816	2,670	3,050	3,647
<i>Pradhan Mantri Adarsh Gram Yojana</i>	0	0	30	200	90
Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989	97	128	147	121	150
Self-Employment Scheme for Rehabilitation of Manual Scavengers	20	35	0	5	9
SCA to SCSP	872	790	700	783	784
Interventions for Entrepreneurial Development of SCs**	0	0	662	248	255
Other programmes***	41	57	117	308	199

Notes: The schemes have been clubbed together under broad heads as per the restructuring in the Union Budget 2016-17.

*Schemes for Educational Development of SCs include the various scholarship schemes for SCs and for children of those engaged in unclean occupations as well as hostels for SC girls and boys.

**Interventions for Entrepreneurial Development of SCs include: State Scheduled Castes Development Corporations, National Scheduled Castes Finance and Development Corporation, National Safai Karmacharis Finance and Development Corporation, Venture Capital and Credit Guarantee Fund for Scheduled Castes, Investment in Public Sector Enterprises. Investments in PSUs have been included only for 2016-17 BE due to other schemes being reported under it from this fiscal.

***Other programmes include: Baba Saheb Dr. B.R. Ambedkar Foundation, Dr. B.R. Ambedkar International Centre, Dr. Ambedkar National Memorial, Assistance to Voluntary Organisations for SCs, National Commission for Scheduled Castes, National Commission for Safai Karmacharis, Other schemes for welfare of SCs

Source: Compiled by CBGA from Union Budget, various years

The Policy Framework for Scheduled Caste Sub Plan (SCSP) 2017-18 Onwards

It has been announced that from the next fiscal, the distinction between the Plan and Non Plan expenditure would be discontinued in the Union Budget. Given that SCSP is applicable only to the Plan budget, question arises as to whether, and how, the SCSP would be continued from the next year. One possible solution might be to explore the option of making SCSP applicable over the entire budget of various ministries. This could be done on the lines of differential earmarking as suggested by the Narendra Jadhav Committee Report in 2011. While carrying out this exercise, the focus should be on needs-based planning and thereby reporting, instead of merely meeting a stipulated norm which are not based on the actual understanding of the challenges confronting Dalits in various sectors. While designing the revised earmarking arrangements, it is imperative to engage with a range of stakeholders like civil society, sectoral experts, etc. Additionally, in the absence of a monitoring mechanism, some serious thinking needs to go into how this strategy would be implemented in the coming years.

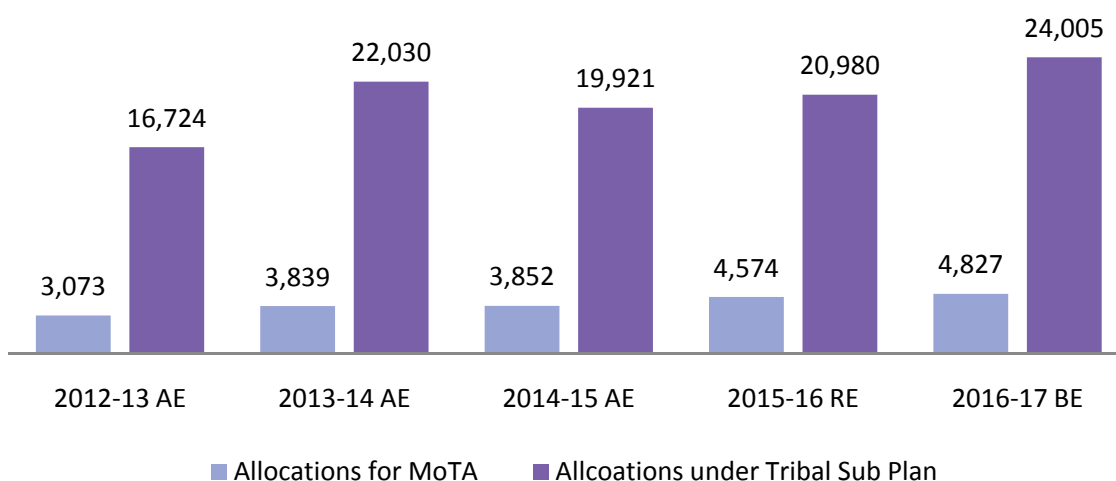
Key Announcements

The Union Budget 2016-17 has a focus on economic development of Adivasis through promotion of small and medium entrepreneurs and promotion of start-ups. This will be attained through:

- Stand Up India Scheme with an outlay of Rs. 500 crore. It is expected to benefit at least 2.5 lakh entrepreneurs
- Creation of a hub at the Ministry of Micro Small and Medium Enterprises in partnership with industry associations.

The recent changes in the fiscal architecture have shown marked implications for the interventions meant for the development of Adivasis- interventions both by the Ministry of Tribal Affairs (MoTA) as well as those reported in the Tribal Sub Plan (TSP) by a number of other ministries. With the schemes and programmes for Adivasis being categorized as the “Core of the Core” schemes by the Sub Group of Chief Ministers on Restructuring of the Centrally Sponsored Schemes (CSS), these schemes being implemented by the MoTA would follow the existing fund sharing pattern. Their implementation is not optional for the states. Taking cognizance of this, the allocations for MoTA have been protected in the Union budget 2016-17, marking a marginal increase over the 2015-16 RE (Figure 16.1). When compared with the Budget Estimates of 2015-16 (Rs. 4,819 Crore), such minimal increase of Rs. 8 crore seems notional. For a ministry that continues to enjoy full support of the Union Government and is implementing a number of Central Sector schemes, this indicates lack of real intent for enhancing the priority for Adivasis.

Figure 16.1 Budgetary Outlays for Adivasis (Rs. Crore)



Notes: TSP has not been computed as a proportion of Central Plan Outlay due to lack of clarity on what part of Plan budget is going to the States as fully untied funds, over which TSP would not be applicable. It is not possible to assess what proportion of plan outlay should be taken as denominator for computing the proportion of TSP. Allocations under TSP include allocations made by MoTA towards various schemes for Adivasis.

Source: Compiled by CBGA from Union Budget

Policy Framework for Tribal Sub Plan (TSP) from 2017-18 Onwards

The allocations being reported in the Tribal Sub Plan (TSP) have also been protected, almost at same levels. While issues remain at the current juncture around the way reporting is carried out under TSP (such as notional allocations, re-appropriations etc.), the existence of this strategy itself is under question. As announced in this Budget, the Plan and Non Plan classification would be done away with from the next financial year. Given that the strategy of TSP is applicable only to the Plan budgets of the ministries, it is not clear how the Union Government plans to continue with its implementation. In the absence of any alternative roadmap suggested for its implementation, it raises a serious concern as to whether the government even plans to continue with TSP from the next fiscal.

An alternative to this problem could be to follow the approach of differential earmarking by various ministries, based on their respective areas of concern, out of the total ministry budgets. This is similar to the approach suggested by the Narendra Jadhav Committee Report for implementation of SCSP and TSP earlier. However, the committee's deliberations on this issue were not very inclusive in involving stakeholders from outside the government or sector experts. In developing an alternative model of earmarking, a more inclusive approach, involving a wider range of stakeholders could be followed.

How did the Department's Schemes Fare?

As mentioned earlier, the Union Budget 2016-17 has protected allocations under the schemes for tribals. Also, a number of schemes have been clubbed together as major umbrella programmes.

Table 16.1: Budgetary Outlays for Major Schemes under Ministry of Tribal Affairs (Rs. Crore)

Major schemes	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE
SCA to TSP	852.6	1,050.0	1,040.0	1,132.3	1,250
Scheme under proviso to Article 275(1) of the Constitution	820.0	1,097.1	1,133.1	1,392.8	1,400.0
Umbrella Scheme for Development of STs: <i>Vanbandhu Kalyan Yojana</i>	327.0	466.9	534.2	746.5	504.8
Umbrella Scheme for Education of ST children	981.5	1,213.3	1,058.5	1,210.6	1505.2

Notes: Following the restructuring in Union Budget 2016-17, the schemes (including those for earlier years) have been grouped together. Van Bandhu Kalyan Yojana for previous years includes 'Other Programmes for welfare of Scheduled Tribes', 'Mechanism for Marketing of Minor Forest Produce (MFP)' under Major Heads 2225 and 3601.

Source: Compiled by CBGA from Union Budget

It remains to be seen how the restructuring of schemes affects their implementation, and whether this would enhance flexibility within the umbrella programmes. It is hoped that a clear roadmap for the implementation of TSP will be developed in the coming months, to ensure its continuity.

Religious Minorities

Announcements in Union Budget 2016-17

- There is no new announcement of a policy or programme for religious minorities in the Union Budget 2016-17.
- Budget speech claims focus on implementing the schemes for welfare and skill development of minorities such as Multi-Sectoral Development Programme (MSDP), and Upgrading Skills and Training in Traditional Arts/Crafts for Development (USTTAD) more effectively in FY 2016-17.

Highlights

- Allocation for the Ministry of Minority Affairs (MoMA) shows a 2 percent increase over the previous year; it has moved up from Rs. 3,738 crore in 2015-16 RE to Rs. 3,827.25 crore in 2016-17 BE.
- 50.9 percent of the budget of the Ministry of Minority Affairs has been allocated for educational empowerment of minorities.
- A total allocation of Rs. 15,852 crore has been made to the Ministry, which is 91 percent of the proposed allocation of Rs. 17,323 crore for various plans and schemes in the 12th Five Year Plan period. But major schemes such as Multi Sectoral Development Programme (MSDP), Pre and Post Matric Scholarships, Maulana Azad National Fellowship and National Minorities Development and Finance Corporation (NMDFC) have had very low allocation and utilization.

Table 17.1: Fund Allocation and Utilisation for Ministry of Minority Affairs (Rs. Crore)

Year	Allocation		Expenditure	Utilisation* (in %)
	BE	RE		
2012-13	3,155	2,218	2,174	68.9
2013-14	3,531	3,131	3,026	86.0
2014-15	3,734	3,165	3,089	82.7
2015-16	3,738	3,736		
2016-17	3,827			

Notes: *Utilisation has been reported taking into account BE figures.

Source: Compiled by CBGA from www.indiabudget.nic.in, Note on Demand, Ministry of Minority Affairs, Vol-II

Table 17.2: Scheme-wise Allocation for Ministry of Minority Affairs in 12th Five Year Plan (Rs. Crore)

Scheme	12 th Plan Proposed Allocation	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE	Total Allocation and Expenditure in 12 th Plan	Total Allocation / Expenditure as % of Proposed Allocation for 12th FYP
Maulana Azad Education Foundation	500	0	160	113	113	113	499	99.8
Free Coaching and Allied Scheme	120	14	23.6	31.3	45	45	159.0	132.5

Scheme	12 th Plan Proposed Allocation	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 RE	2016-17 BE	Total Allocation and Expenditure in 12 th Plan	Total Allocation / Expenditure as % of Proposed Allocation for 12 th FYP
Merit-Cum-Means	1,580	181.1	259.9	381.3	315	335	1,472.4	93
Pre-Matric Scholarship	5,000	786.1	962.9	1,128.8	990	931	4,798.9	95.9
Post Matric Scholarship	2,850	326.4	515.6	501.3	550	550	2,443.4	85.7
<i>Maulana Azad</i> National Fellowship	430	66	50.0	0.12	50.3	80	246.4	57.3
NMDFC	600	85	0	30	120	140	375	62.5
MSDP	5,650	641.2	953.4	768.2	1,011.3	1,125	4,499.3	79.6

Source: Compiled by CBGA from www.indiabudget.nic.in, Note on Demand, Ministry of Minority Affairs, Vol-II

MSDP is an area development initiative for provision of better infrastructure towards improving education, health, work participation and access to basic public services in Minority Concentrated Districts (MCDs). It was launched in 90 MCDs under the 11th Five Year Plan; only 66 out of 90 districts showed heavy concentration of Muslims. In the 12th FYP, MSDP was extended to 710 development blocks of 196 districts and 66 towns. Considering the expanse of blocks and districts covered by the programme under the 12th FYP, the allocation for MSDP is quite inadequate. Though 91 percent of the proposed allocations in the 12th FYP for MSDP were released, physical data shows that components like Indira Awaas Yojana, building of schools and health centres, and employment generating infrastructure have a poor rate of completion. Many activities proposed under the MSDP have not even started.

Two new programmes, *Nai Manzil* and USTTAD (Upgrading Skills and Training in Traditional Arts/ Crafts for Development) were announced in 2014-15 and 2015-16 respectively, with the objective of making minorities a part of mainstream development. *Nai Manzil* focuses on education and skill development of school-dropouts while USTTAD aims to conserve traditional arts and crafts along with building capacity of traditional artisans and craftsmen belonging to minority communities. *Nai Roshni*, a leadership training programme for women and MANAS for upgrading entrepreneurial skills of minority youths were also announced. Union Budget 2016-17 has allocated Rs. 155 crore for *Nai Manzil* and Rs. 20 crore for USTAD.

Social Security



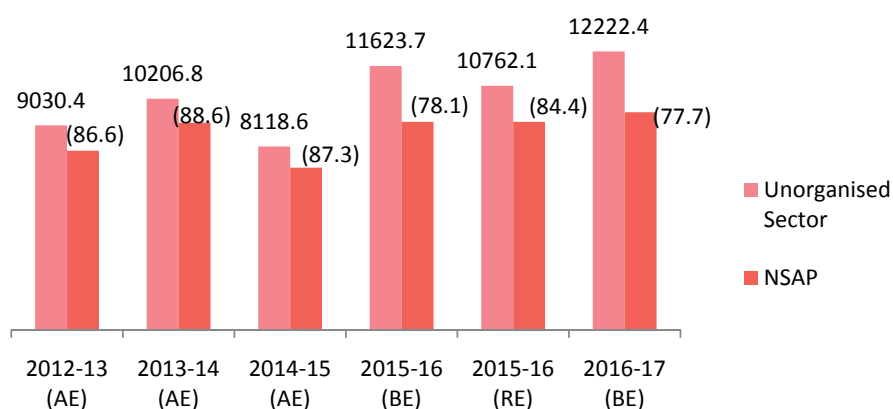
In the Union Budget 2016-17, a new scheme “Social security card for unorganised sector workers” has been announced with an allocation of Rs. 141.5 crore.

Table 18.1: Union Budget Outlays for Social Security under Various Schemes (Rs. crore)

Ministry	Schemes	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 BE	2015-16 RE	2016-17 BE
Labour and Employment	Social Security Card for unorganised workers	0	0	0	0	0	141.5
	Social Security for unorganised Workers (RSBY)	1,001.7	887.6	550.7	1,320.5	64.8	0.0
Health and Family Welfare	RSBY	0.0	0.0	0.0	100.0	595.0	0
	Rashtriya Swasthya Suraksha Yojana	0.0	0.0	0.0	0.0	0.0	1,500.0
Rural Development	National Social Assistance Programme	7,824.8	9,046.0	7,086.7	9,082.0	9,082.0	9,500.0
Finance (Dept. of Financial Services)	Swavalamban Scheme	104.4	152.9	195.0	581.9	308.0	209.0
	Govt. contribution to Aam Admi Bima Yojana	0.0	4.5	175.0	437.5	437.5	450.0
	Atal Pension Yojana	0.0	0.0	0.0	0.0	173.0	200.0
	Govt. contribution to LIC for Senior Citizen Pension	99.5	115.8	111.2	101.8	101.8	171.9
	Pradhan Mantri Jeevan Jyoti Bima Yojana	0.0	0.0	0.0	0.0	0.0	50.0
Grand Total		9,030.4	10,206.8	8,118.6	11,623.7	10,762.1	12,222.4

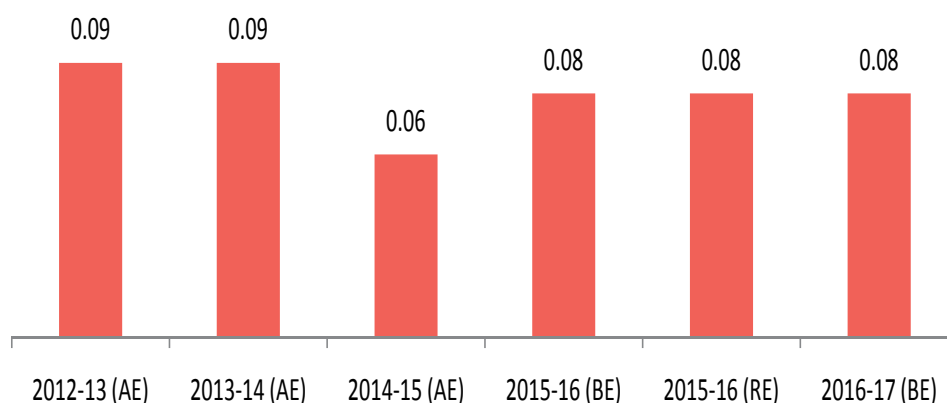
Source: Compiled by CBGA from Expenditure Volume II, Union Budget, various years

Figure 18.1: Total Union Budget Allocation for Social Security for Unorganised Workers as % of GDP



Source: Compiled by CBGA from Expenditure Volume II, Union Budget, various years

Figure 18.2: Share of National Social Assistance Programme (NSAP) in Total Union Budget Allocation for Social Security for Unorganised Workers



Notes: Total allocations for social security for unorganised workers are in Rs. crore; the shares of NSAP in the Union Budget (figures in brackets) are in percent.

Source: Compiled by CBGA from Expenditure Volume II, Union Budget, various years

Table 18.1 shows that in 2016-17 BE the total allocation for social security is Rs. 12,222.4 crore, which amounts to 0.6 percent of the total Union Budget outlay and 0.08 percent of GDP for the year. Against the previous year's allocation of Rs. 11,623.7 crore, the total allocation for social security has increased by 5.2 percent (Rs. 598.7 crore) in 2016-17 BE. However, the budgetary allocation for the upliftment of unorganised sector workers, who contribute around 50 to 58 percent to the GDP, has been at a level that is inadequate as compared to the need. The schemes are mainly focused on contributory pension and health insurance. A look at the major health scheme for unorganised sector workers, i.e. RSBY, shows that actual expenditure on it has gone down to Rs. 550.7 crore in 2014-15 from Rs. 1,001.7 crore in 2012-13. Similarly, the combined allocation for Pradhan Mantri Jeevan Jyoti Bima Yojana and Pradhan Mantri Suraksha Bima Yojana is a mere Rs. 50 crore. Aam Aadmi Bima Yojana, a life insurance scheme that also includes rural landless labourers as beneficiaries, has been allocated Rs. 450 crore. Given the fact that 56 percent of total rural households (10.08 crore out of 17.9 crore households) in India do not own any land, the allocation needs to be enhanced.

Of the total social security allocation, the funds for the unorganised sector workers have been in the range of 10 to 22 percent (Figure 18.2) only, with NSAP accounting for 78 to 89 percent share of the total allocation in this area. IGNOAPS is a major constituent of NSAP; under IGNOAPS, the Union Government allocates resources towards old age pension of Rs. 200 to citizens above 60 years of age and Rs. 500 for citizens above 80 years of age. State Governments can and they do add to this amount from their own resources; however, only a few States have been providing substantial additional resources. Since there are 10.5 crore senior citizens with over 1 crore being above 80 years of age (as reported in the Implementation of Budget Announcements 2015-16), the allocation under NSAP is not sufficient for universal coverage. There has also been a long standing demand by civil society groups for the Union Government to increase its outlay for NSAP so as to increase the pension amount for the elderly.

Urban Poor

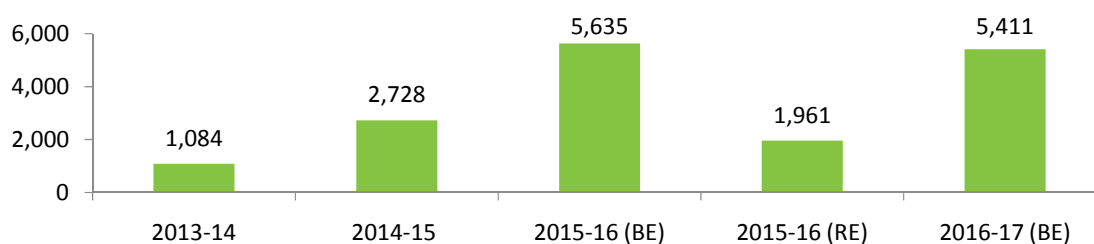


The Ministry of Housing and Urban Poverty Alleviation (MoHUPA) and the Ministry of Urban Development (MoUD) are the key Union ministries, whose programmes are meant to address the challenges and needs of the urban poor.

Ministry of Housing and Urban Poverty Alleviation (MoHUPA)

- MoHUPA was allocated Rs. 5,635 crores in 2015-16 BE. However, the Revised Estimates (RE) for 2015-16 came down to Rs. 1,961 crores. The major reason for this decline is under-utilisation of funds under Sardar Patel Urban Housing Scheme, the revised expenditure for which stood at Rs. 1,296 crore in 2015-16, much lower than the original budget outlay of Rs. 4,150 crore in that year. Also, almost the entire sum of Rs. 450 crores allocated under *Rajiv Rin Yojana* remained unutilised in 2015-16 RE.

Figure 19.1: Budget Outlay for Ministry of Housing and Urban Poverty Alleviation (Rs. crore)



Source: Compiled by CBGA from Union Budget, various years

- The housing needs of the urban poor will be addressed by the Pradhan Mantri Awas Yojana (Urban), the flagship programme of MoHUPA from 2016-17. The allocation for this scheme constitutes around 94 percent of the total outlay for MoHUPA in 2016-17.
- Rajiv Awas Yojana (RAY) and IHSDP and BSUP under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) have been discontinued.
- National Urban Livelihoods Mission has been allocated Rs. 325 crores. The scheme has utilised only around 50 percent of the budget outlay in 2015-16. The actual expenditure under this scheme was Rs. 703 crores in 2014-15.

Ministry of Urban Development (MoUD)

- There has been a substantial increase in the outlay for the MoUD from Rs. 19,217 crores in 2015-16 BE to Rs. 24,523 crores in 2016-17 BE (Figure 19.2). This is due to an increase in allocation for MRTS and Metro Projects and Mission for development of 100 Smart Cities.
- Atal Mission for Rejuvenation for Urban Transformation (AMRUT) is the major scheme of the ministry focusing on urban infrastructure. UIG and UIDSSMT under JNNURM have been discontinued.

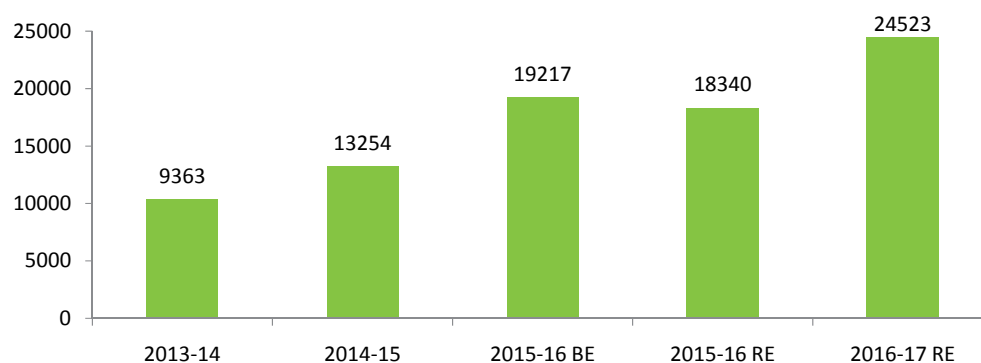
Table 19.1: Budgetary Provisions for Major Schemes under MoHUPA and MoUD (Rs. crore)

Major schemes	2014-15	2015-16 (BE)	2015-16 (RE)	2016-17 (BE)
MoHUPA				
<i>Pradhan Mantri Awas Yojana (Urban)</i>	1,959	5,111	1,642	5,075
National Urban Livelihoods Mission (Urban)	703	510	261	325
MoUD				
Mission for development of 100 smart cities	...	2,020	820	3,205
Atal Mission for Rejuvenation for Urban Transformation (AMRUT)	1,069	4,097	2,762	4,091
National Heritage City Development and Augmentation Yojana (HRIDAY)	0.9	200	200	200

Notes: The figures for years before 2016-17 BE are based on concordance table available at www.unionbudget.nic.in

Source: Compiled by CBGA from Union Budget, various years

Figure 19.2: Budget Outlay for the Ministry of Urban Development (Rs. crore)



Source: Compiled by CBGA from Union Budget, various years

The Union Government has announced many new schemes since the Union Budget 2014-15 and some of the schemes have been renamed. To bring some clarity, the Union Budget document also contains a section giving concordance tables. Table 19.2 provides information on various schemes of MoHUPA and MoUD based on the concordance table.

Table 19.2: Older Schemes/Expenditure Heads Subsumed under New Schemes in 2016-17

Schemes/Expenditure Heads in 2016-17 BE	Discontinued/ subsumed schemes and Expenditure heads
<i>Pradhan Mantri Awaas Yojana (Urban)</i>	Sardar Patel Urban Housing Scheme, <i>Rajiv Rin Yojana</i> , Jawaharlal Nehru National Urban Renewal Mission
Mission for Development of 100 Smart Cities	New Mission for Housing for All, 500 Cities Programme and Smart Cities, New Mission for Development of 100 Smart Cities, Mission for 100 Smart Cities
Atal Mission for Rejuvenation for Urban Transformation (AMRUT)	Urban Rejuvenation Mission - 500 Habitations and Mission for Development of 100 Smart Cities and JNNURM, Urban Infrastructure and Governance and Single Common Head for Mission for Development of 100 Smart Cities and JNNURM
National Heritage City Development and Augmentation Yojana (HRIDAY)	National Heritage Cities Programme

Source: Concordance tables to the Expenditure Budget 2016-17, Volume II

Persons with Disabilities



Key Announcements

- The Union Budget has announced exemption of service tax on general insurance services provided under Niramaya Health Insurance Scheme, launched by National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disability.
- This includes certain assistive devices, rehabilitation aids and other goods for persons with disabilities and braille paper that will be exempted of custom duty.

Table 20.1: Allocation for Schemes of Department of Disability Affairs in 2014-15, and 2015-16 (Rs Crore)

Schemes	2014-15 Actuals	2015-16 BE	2015-16 RE
Deendayal Disabled Rehabilitation Scheme	50.08	54	47
National Institutes for Blind, Deaf, Mentally Retarded and Orthopedically Handicapped	133.45	153.84	156.18
Aids and Appliances for the Handicapped	101.16	112.95	136.35
PWD Act Implementation	43.09	118	79.23
Scheme for the employment of the physically challenged	0.46	0.45	0.45
Other programmes for the welfare of the physically handicapped	15.94	44.79	53.08
Post Matric Scholarship for students with disabilities	-	10.8	9
National Handicapped Finance and Development Corporation	36.58	31.5	31.85
Artificial Limbs Manufacturing Corporation	-	21	5
Rehabilitation Council of India	5.37	4.9	4.9
Rajiv Gandhi Fellowship	7.46	7.2	19.77
National Programme for persons with disabilities	-	5	0.01
Schemes and programmes benefitting North East Region and Sikkim	-	56.79	54
Secretariat Social Services	9.7	15.62	14.13
Total	403.29	636.84	610.95

Source: Union Budget and Economic Survey, Government of India

Table 20.2: Allocation for Schemes of Department of Disability Affairs IN 2016-17 (Rs Crore)

Schemes	2016-17 BE
Deendayal Disabled Rehabilitation Scheme	40.5
National Fellowship for Persons with Disabilities	17.5
National Overseas Scholarship for Persons with Disabilities	0.90
Top Class Education for Persons with Disabilities	0.90
Post- Matric Scholarship for students with Disabilities	7.2
Pre- Matric Scholarship for students with disabilities	3.6
Free Coaching for Persons with Disabilities	1.0
Information and Mass Education	70.0
In-Service Training and Sensitization, Employment of Physically Challenged, National & State Mission and Awareness Generation and Publicity	5.16

Aids and Appliances for the Handicapped (ADIP)	117
Research on Disability related Technology Products and Issues	0.40
Handling clearance of duty free consignment under bilateral agreement	0.01
Schemes for implementation of Persons with Disability Act, 1995	161.8
Setting up of State Spinal Injury Centre	4.0
National Programme for Persons with Disabilities	0.01
Provision for North East and Sikkim	70
National Institutes for Blind, Deaf, Mentally Retarded and Orthopedically Handicapped	162.74
Rehabilitation Council of India	5.0
Artificial Limbs Manufacturing Corporation	5.0
Spine Injury Centres	2.0
National Institutes of Sign Language	3.0
Establishment / Modernisation of Braille Presses	9.0
National Institute/Centre for Universal Design and Barrier Free Environment	0.37
Establishment of Centre for Disability Sports	1.0
National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities	4.5
National Institute of Mental Health Rehabilitation	0.01
Establishment of College for Deaf in 5 Regions of the country	0.10
National University of Rehabilitation Science and Disability Studies	45.0
National Handicapped Finance and Development Corporation	27.0
Secretariat-Social Services	18.81
Total	783.56

Source: Expenditure Budget Vol-II, Government of India

Tracking Proposals and Promises

2014-15	2015-16
<ul style="list-style-type: none"> National Institute for inclusive Universal Design National Centre for Disability Sports 15 new Braille presses Braille currency notes 	<ul style="list-style-type: none"> Accessibility in select heritage sites Assistive devices for senior citizens

Provisions of Budget 2016-17 will potentially benefit a very small percentage of the population of persons with disabilities who can afford assistive devices from the market. There is no visible benefit for the 80 percent of persons with disabilities who fall under the category of non-worker and marginal workers population. It is this section of population that looks forward to a strong social protection programme for accessing quality assistive devices. The highlight of the budget according to the Finance Minister is offsetting the income loss due to direct tax exemption out of indirect taxes. This has a direct impact on persons with disabilities since a majority of them are non-workers, pensioners and marginal workers.

The Niramaya Scheme which provides service tax exemption for group insurance, though is said to benefit 20 percent of the population of persons with disabilities, has no direct benefit to the said population and benefits only service providers. There are similar provisions for insurance covers for poorer households and senior citizens, but the concern is that there is no evident budgeting towards improving all levels of public health care. The much touted about Accessible India Campaign finds no mention in the budget speech.

This section has been prepared by Equals - Centre for Promotion of Social Justice, Chennai.

About CBGA

Centre for Budget and Governance Accountability (CBGA), an independent think tank based in New Delhi, analyses public policies and budgets in India and advocates for greater transparency, accountability and scope for participation in budgets. For further information about CBGA's work, please visit www.cbgaindia.org or write to us at: info@cbgaindia.org

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