Chapter 6

Exclusion in Planning and Budgetary Processes

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1. Introduction

While government expenditure on sectors like health, education and agriculture can be expected to benefit the entire population (including the marginalized and vulnerable sections), the development status of certain groups significantly lags behind that of other sections of the population. Dalits, Adivasis, religious minorities, women, children and persons with disabilities comprise the major marginalized or vulnerable sections of the country's population. The relatively poor development status of these groups is due to a number of reasons, including unequal social structures, discrimination, gaps and flaws in public policies, and poor implementation of government interventions.

Tracking government expenditure on different sectors like health, education, aagriculture and defence, is a straightforward process, since the union and state budget documents in India segregate the expenditure figures across sectors. However, the formats of these budget documents provide little scope for segregating expenditures for different sections of the population. Hence, a quantitative assessment of public spending on the development of any particular section of the population becomes a difficult exercise.

Since the 1970s, the Government of India has recognized the need for making a distinction between 'incidental' benefits for certain disadvantaged communities and 'direct' policy-driven benefits for these communities from public expenditure. This recognition has led to the adoption of specific planning strategies like the Special Component Plan (later renamed the Scheduled Caste Sub-Plan or SCSP) for Scheduled Castes (Dalits), the Tribal Sub-Plan (TSP) for Scheduled Tribes (Adivasis) and the Women's Component Plan (WCP). In addition, budgetary strategies like gender-responsive budgeting and the Prime Minister's 15-Point Programme for Minorities, aimed at furthering the development status of various excluded groups, have also been instituted.

In the 11th and 12th Five Year Plans of India, the union government, with its stated emphasis on 'inclusive growth', proclaimed to strive for the development of the vulnerable sections. Further, P. Chidambaram, former union finance minister, said in his 2013 Budget speech that 'owing to the plurality and diversity of India, and centuries of neglect, discrimination and deprivation, many sections of the people will be left behind if we do not pay special attention to them'.[1] Special attention to any excluded group in policy pronouncements without any concomitant prioritization in public spending is meaningless. It is therefore pertinent to make a quantitative assessment of public spending on the development of these groups, particularly in terms of determining what part of the overall public spending is earmarked for ensuring direct policy-driven benefits.

However, ensuring direct policy-driven benefits for disadvantaged sections from public expenditure is only one part of the efforts required from the government. What is more important in this context is to ensure that the development programmes and schemes that emerge out of the planning processes at different levels (such as habitation-level plans, district-level plans, state-specific Five Year Plans and the national Five Year Plan, which define public expenditure priorities in India) are responsive to the marginalized and vulnerable sections of the population.

Whether a development programme or scheme is responsive to any particular excluded group depends on whether (a) the planning process in the scheme identifies the factors underlying the development deficits of that section of the population; (b) the scheme incorporates interventions that would address the specific challenges and needs identified for the group concerned; (c) the unit costs, financial norms and operational guidelines of the scheme facilitate adequate responses to the challenges and needs identified; (d) the scheme is adequately funded in terms of budgetary resources; and (e) it is implemented properly.[2]

This chapter provides an assessment of the responsiveness of plans and budgets in India to some of the largest excluded sections of the population—Dalits, Adivasis, religious minorities, and women—in terms of to the framework just discussed. Section two discusses the broad

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contours of the fiscal policy framework prevalent in India over the last decade and its impact on promoting social inclusion. Section three discusses the specific planning and budgetary strategies adopted for the major excluded groups. This section highlights some of the lacunae common to these strategies and indicates possible corrective policy measures. Finally, section four concludes with some broad recommendations for improving the responsiveness of plans and budgets towards excluded groups in India.

2. Fiscal Policy and Social Inclusion

The fiscal policy space available to the government in India has been much less than that available in most developed countries as well as other developing countries. This limited fiscal space, among other factors, has led to low government spending on a range of public goods (education, health, drinking water and sanitation, housing, etc.) for which excluded groups are likely to be significantly dependent on public provisioning. As a result of the inadequacy of budgetary resources, public provisioning in the social sector and on social security programmes has suffered from the problems of inadequate coverage and unsatisfactory quality. There can be little doubt about the fact that the fiscal policy framework prevailing in the country has not provided enough scope for designing and implementing substantive government interventions for these groups. The following discussion elaborates on these arguments with the help of relevant data.

2.1 Limited Fiscal Policy Space in India

The overall quantum of public resources available to the government has been inadequate in comparison to several other countries. An analysis of the extent of public spending in India (see Table 6.1) shows that the combined budgetary expenditure (including the union budget and state budgets) stood at around 28 per cent of Gross Domestic Product (GDP) in 2012–13. The combined budgetary expenditure of the centre and states, as compared to the size of the country's economy (i.e., the GDP), has remained stagnant since the early 1990s.

Cross-country comparisons shown in Figure 6.1 highlight similar deficiencies in the quantum of government spending in India. For the year 2010 (2010–11 for India), total government spending as a proportion of the country's GDP was 27.2 per cent for India, while it was a much higher 39.9 per cent for Brazil and 46.3 per cent for the Organization for Economic Co-operation and Development (OECD) countries on an average. The lower level of government spending in India means that the government has much less flexibility in ensuring substantive public provisioning of public goods

Table 6.1 Magnitude of Total Budgetary Spending in India

Year	Combined Budgetary Expenditure by Union Government and State Governments (Rs. Crore)	Gross Domestic Product (GDP) at Current Market Prices (Rs. Crore)	Combined Budgetary Expenditure (% of GDP)
1990–91	155,142	569,624	27
2000–01	552,124	2,102,314	26
2004–05	824,480	3,242,209	25
2005–06	933,642	3,693,369	25
2006–07	1,086,592	4,294,706	25
2007–08	1,243,598	4,987,090	25
2008–09	1,519,081	5,630,063	27
2009–10	1,814,610	6,477,827	28
2010–11	2,105,695	7,795,314	27
2011–12 (RE)	2,463,493	8,974,947	27
2012–13 (BE)	2,822,750	10,159,884	28

RE refers to Revised Estimates and BE refers to Budget Estimates. These figures can differ from the actual final spending.

Source: Compiled by the authors from the data given in Government of India (2013), *Indian Public Finance Statistics 2012–13*, New Delhi: Ministry of Finance.

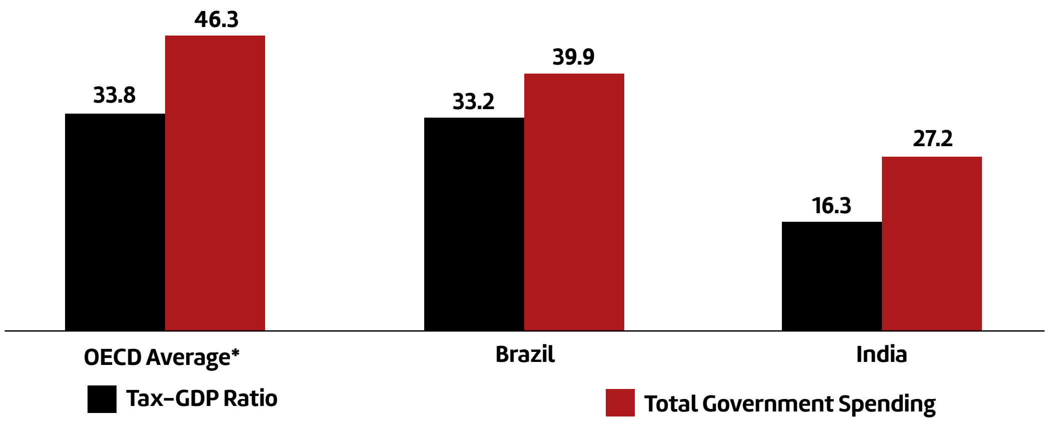
and other development interventions that are particularly relevant for the excluded sections of the population.

Since the adoption of pro-market economic reforms in India in the early 1990s, the proponents of a proactive fiscal policy for the country (which would necessarily require a stepping up of the quantum of government spending as a proportion of GDP) have gradually been shrinking into a minority. The dominant perspective on fiscal policy in India in the last few years is that ineffective use of budgetary resources is the biggest challenge in this domain and not the inadequacy of budgetary resources for the development sectors. It is true that in many sectors the available budgetary resources are not being utilized very well, and some resources also remain unspent in certain schemes. However, studies have shown that the problem of under-utilization of budgetary resources has been found mainly in development schemes and not so much in long-term, institutionalized public provisioning in the development sector.[3] These studies have also shown that staff shortages in different functions (programme management, finance and accounts, and frontline service provision) are among the principal factors causing under-utilization of budgetary resources in these schemes, a problem which is rooted in the inadequacy of resources and the unwillingness of state governments to fill such vacancies.

Hence, the inadequacy of budgetary resources for the development sector in India is a critical challenge before the country. A comparison of per capita government revenue and expenditure between India, BRICS countries excluding India (Brazil, Russia, China and South Africa) and the OECD countries, adjusted for differences in exchange rates and purchasing power between these countries, is shown in Table 6.2. This clearly shows that the level of per capita government expenditure in India falls short of the OECD average, as well as the levels in Russia, Brazil, South Africa and even China. In fact, the level of per capita government spending in China has improved considerably between 2001 and 2011, as a result of which the gap in such spending between China and India has widened substantially, from very similar levels in 2001.

As stated earlier, one of the main reasons for the limited fiscal policy space available to the

Figure 6.1 Tax–GDP Ratio and Total Government Spending (% of GDP) in 2010: India, Brazil and OECD Average



*OECD Average figure for 'Tax–GDP Ratio' is the average for all 34 member countries, while that for 'Total Government Spending as % of GDP' is the average for 32 member countries of the OECD, excluding Chile and New Zealand.

Sources: Compiled by the authors from the data given in the following publications: Organization for Economic Co-operation and Development (2014), 'Total Tax Revenue', OECD *Factbook 2014: Economic, Environmental and Social Statistics*, Paris: OECD Publishing; OECD (2014), 'Government Expenditures, Revenues and Deficits', *OECD Factbook 2014: Economic, Environmental and Social Statistics*, Paris: OECD Publishing; International Monetary Fund (2014), *World Economic Outlook—Recovery Strengthens, Remains Uneven*, Washington, DC: IMF; Government of India (2013), *Indian Public Finance Statistics 2012–13*, New Delhi: Ministry of Finance.

Table 6.2 **Per Capita Government Revenues and Expenditures (US $, at Current Prices and Purchasing Power Parities): India, Other BRICS Countries and OECD Average**

	General Government Revenues Per Capita		General Government Expenditures Per Capita	
	2001	2011	2001	2011
OECD Average	10,751	15,419	10,716	16,548
Russia	3,341	7,706	3,395	7,917
Brazil	2,450	4,272	2,638	4,564
South Africa	1,704	3,098	1,784	3,537
China	395	1,897	469	2,004
India	274	688	422	997

Source: Compiled from OECD (2014), 'General Government Expenditures and Revenues Per Capita', OECD Factbook 2014.

government in India is the low tax revenue collected in the country as compared to most developed countries and other developing countries. In 2010–11 the tax–GDP ratio was just 16.3 per cent for India, where as it was a much higher 33.2 per cent for Brazil and 33.8 per cent for the OECD countries on average.[4] In fact, Chidambaram said in his 2013 Budget speech that '[India's tax-GDP] ratios are one of the lowest for any large developing country and will not garner adequate resources for inclusive and sustainable development'.[5]

Despite India's low tax–GDP ratio, the government has not paid much attention to the need to raise this ratio significantly. This would require a range of measures, such as a reduction in the amount of tax revenue forgone due to a plethora of exemptions in the central government tax system, plugging loopholes in India's Double Taxation Avoidance Agreements and Tax Information Exchange Agreements with other countries, and reviving progressive taxation measures pertaining to inheritance tax, wealth tax and capital gains tax, among others. Although the government has been working on tax reforms through the Direct Taxes Code and the Goods and Services Tax, the primary purpose and benefit of these proposed reforms is bringing stability in the tax laws, as demanded by private investors, rather than a conscious effort towards stepping up the country's tax–GDP ratio.

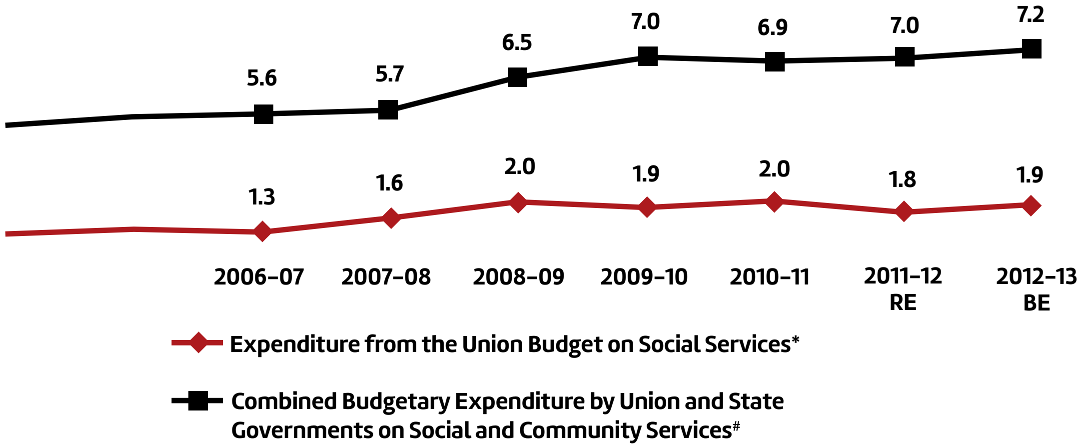
2.2 Low Public Spending on Social Sectors

In the budgetary classification followed in India, social sectors or social services (terms used interchangeably in this chapter) usually refer to sectors like education, health, nutrition, drinking water and sanitation, and housing; and social security measures meant for unorganized workers and disadvantaged persons. Public provisioning of these essential services and social security payments by the government, with adequate coverage and quality, are crucial to support the development of marginalized and vulnerable sections of the population.

However, the limited fiscal policy space available to the government and the low priority given to the social sectors in the country's overall budgetary spending have resulted in low public spending on these sectors. As shown in Figure 6.2, the total budgetary spending on social sectors in India used to be a meagre 5.3 per cent of the GDP in 2004–05; despite increases in social sector spending since then, the figure still hovers around only 7 per cent of GDP. Within this 7 per cent, the direct contribution from the union budget (excluding the direct spending from the state budgets) has been 2 per cent of the GDP at best. This level of public spending on social sectors is significantly lower than that in developed countries and also many developing countries.

For instance, India's public spending on critical sectors like health and education (as a share of the country's GDP) is significantly lower than that in Argentina, Mexico, Brazil, South Africa and China (see Figure 6.3). Equally disconcerting is the fact that India's public spending on social security payments for the poor has been negligible; the country's total public spending on social security for the poor (comprising primarily old age, widow and disability pension schemes) has been less than 0.15 per cent of GDP, even in the most recent years.

Figure 6.2 India's Budgetary Spending on Social Sectors (Percentage of GDP)

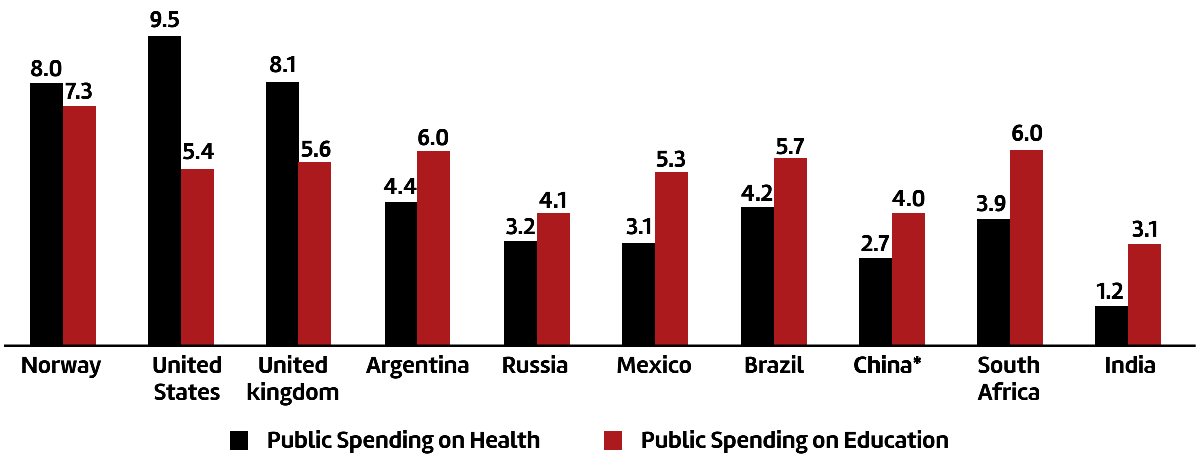


*In the union budget documents, social services include the following sectors: education, youth affairs and sports, art and culture; health and family welfare; water supply and sanitation; housing and urban development; information and broadcasting; welfare of SCs, STs and OBCs; labour and labour welfare; social welfare and nutrition; and other social services.

#In the Indian Public Finance Statistics brought out annually by the Union Ministry of Finance, social and community services include the following sectors: all sectors covered under social services as listed above, scientific services and research, and Plan spending on relief on account of natural calamities.

Sources: Compiled by the authors from Centre for Budget and Governance Accountability (2012), *Unfulfilled Promises?—Response to Union Budget 2012–13*, New Delhi: CBGA and Government of India (2013), *Indian Public Finance Statistics 2012–13*, New Delhi: Ministry of Finance

Figure 6.3: Public Spending on Health and Education in 2010: An International Comparison (Percentage of GDP)



* Public spending on education in China is based on UNESCO data and not the source cited below.
Source: Compiled from United Nations Development Programme (2013), *Human Development Report 2013—The Rise of the South: Human Progress in a Diverse World*, New York: UNDP.

With inadequate budgetary resources for social sectors, efforts to boost human development in general, and development of disadvantaged sections in particular, have not been very effective. In fact, the persistence of development deficits in India is a problem that is rooted, among other factors, in the deficiencies in public provisioning and government interventions in the social sectors.

The inadequacy of budgetary resources for the social sectors, especially for long-term and institutionalized public provisioning, has aggravated the systemic weaknesses in social sector programmes. This includes poor quality infrastructure (schools, hospitals, *anganwadi* centres, etc.), shortage of qualified and trained human resources for delivery of services (teachers, doctors, para-medical personnel, *anganwadi* workers, etc.), shortage of human resources for management of programmes (for monitoring, supervision, finance, etc.), and unacceptably low unit costs for provisioning of various services in these sectors.

2.2.1 Low Unit Costs of Essential Public Services[6]

In the government's mid-day meal (MDM) scheme, the conversion cost[7] per day per child (excluding the labour and administrative charges) for primary and upper primary classes is ₹3.11 and ₹4.65, respectively. A monthly honorarium of ₹1,000 is paid to cooks in this scheme. In the supplementary nutrition programme under the Integrated Child Development Services (ICDS), the cost of feeding children (six to 72 months old), severely malnourished children (six to 72 months old), and pregnant and lactating mothers is ₹4, ₹9 and ₹7 per day per person, respectively. Further, in ICDS, an *anganwadi* worker is paid ₹3,000 per month and an *anganwadi* helper is paid ₹1,500 per month, amounts that are less than the minimum wages. An instructor in the government's National Child Labour Programme (NCLP) schools receives a mere ₹4,000 per month.Para-teachers in Sarva Shiksha Abhiyan (SSA), the government's flagship primary education programme, are paid only between ₹ 3000 to ₹5000 per month— roughly one-tenth of a regular teacher's salary. An Accredited Social Health Activist (ASHA) in the National Rural Health Mission (NRHM) scheme is paid the meagre amount of ₹350 each time she accompanies a pregnant woman to deliver in a hospital.

Government staff in agencies that implement these schemes in the states are generally of the opinion that these unit costs are less than the amounts required for providing services of satisfactory quality, especially because of the persistent rise in the prices of essential commodities over the last few years.[8] In addition, the remuneration or honorarium provided to frontline staff in these schemes continues to be less than the minimum wages prevailing in most states.

2.2.2 Low Coverage and Amount of Social Security Payments

With respect to social security payments, the extent of under-funding of government schemes seems to be similarly acute. Over the last decade, the union government has not been able to increase the coverage of beneficiaries or the amount of the entitlements in such schemes, which include the Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Indira Gandhi Widow Pension Scheme (IGWPS), Indira Gandhi Disability Pension Scheme (IGDPS) and National Maternity Benefit Scheme (NMBS), all of which are part of the National Social Assistance Programme (NSAP). The amount provided for pensions by the central government under the IGNOAPS is a measly ₹200 per month per beneficiary in the age group of 60 to 79 and ₹500 per month per beneficiary in the age group of 80 and acove. Many state governments contribute some amount additionally, but even with this contribution the amount of pension for the elderly is a paltry sum in most states. What is more distressing is the fact that only a small section of the elderly population is considered eligible for such pensions in most states. As of December 2012, the total number of beneficiaries under the IGNOAPS was 22.3 million, which constituted only about 21 per cent of the elderly population of the country.[9]

In view of the greater dependence of people from vulnerable groups on public provisioning in social sectors and social security programmes by the government, the inadequate coverage and unsatisfactory quality of government interventions in these domains raises serious questions about the development impact of public policies and public spending in the country for these groups. However, the problem of low public spending on social sectors is rooted in the inability and unwillingness of the government to step up the country's tax–GDP ratio through progressive policies in the domain of taxation.

3. Planning and Budgetary Strategies for Excluded Groups

Planning strategies like the SCSP for Scheduled Castes (SCs) and the TSP for Scheduled Tribes (STs) were initiated in the late 1970s. Though the

Women's Component Plan (WCP) was started much later, in 1997, the recognition of the need for such a strategy to focus on public spending on women came up in the mid-1980s. The major concern underlying the adoption of such strategies was that general public expenditure mostly provided incidental benefits to vulnerable sections and not direct policy-driven benefits. Due to a number of factors—unequal social structures, patriarchy, discrimination and gaps in public policies—people belonging to excluded groups were likely to derive fewer benefits from general public expenditure in the country than those who were better off. Hence, there was a need to provide direct policy-driven benefits to vulnerable sections by earmarking or channelizing certain minimum shares of public spending for them.

However, the formulation and implementation of planning and budgetary practices for excluded groups in India suffers from some major shortcomings. First, policy makers have often made a distinction between government services that are 'divisible' and those that are 'indivisible'. For instance, all services in which the government can identify and count individual beneficiaries (schools, scholarship schemes, immunization programmes, employment generation programmes, housing schemes, etc.) are considered divisible, while services in which the government cannot identify and count individual beneficiaries (roads and transport, power generation and supply, telecommunications, protection of law and order, etc.) are treated as indivisible. As a result of this distinction, planning and budgetary strategies for excluded groups are generally restricted to only services with divisible benefits. In fact, in 2010, the Narendra Jadhav Committee,[10] set up by the government to recommend steps for proper implementation of the SCSP and TSP, recommended that 43 ministries and departments be exempted from the implementation of the SCSP and TSP on the grounds of the indivisibility of benefits in their programmes and schemes.

Second, policy strategies for earmarking certain minimum shares of public spending for specific excluded groups have generally been restricted to plan spending, and do not cover non-plan expenditure, which is a much larger component of total government spending. The SCSP, TSP, WCP and Prime Minister's 15-Point Programme for Minorities are all confined only to plan expenditure. Gender Responsive Budgeting (GRB) or gender budgeting (which has replaced the WCP as a policy strategy focussing on women, since 2009–10) is the only strategy that applies to both plan and non-plan expenditure.

Plan expenditure refers to all budgetary spending that falls under the purview of the Planning Commission of India and state planning boards. For example, all budgetary spending on a scheme like the National Rural Health Mission, which was initiated in the 10th Five Year Plan and is completely under the purview of the Planning Commission, is treated as plan spending, irrespective of whether it is on recurring expenditure heads (like staff salaries) or on non-recurring and capital expenditure heads (like construction of health centres and procurement of ambulances). On the other hand, government spending on institutions like the All India Institute of Medical Sciences and Safdarjung Hospital in New Delhi, government medical colleges in most state capitals and the Indian Council of Medical Research are treated as non-plan spending, since the budgets for these institutions are not under the purview of the Planning Commission.

Plan expenditure, which is generally around one-third of total budgetary expenditure in the country, is meant only for social sectors like education, health, drinking water and sanitation, and economic sectors like agriculture, transport, power and telecommunications. Yet, in some development sectors, like education and health, non-plan expenditure covers almost 70 per cent of the total budget for government services.[11] Additionally, in almost every development sector, the salaries of regular government staff and the funds for the maintenance of government infrastructure are covered from non-plan budgets. Much of the long-term and institutionalized public provisioning in many development sectors, such as government hospitals and medical colleges, a large number of government schools and colleges, universities, Indian Institutes of Technology (IITs), Indian Institutes of Management (IIMs), Kendriya Vidyalayas and Navodaya Vidyalayas, is also financed from non-plan budgets. Hence, non-plan expenditure is not 'unplanned', neither is it necessarily 'non-developmental'. The distinction between plan and non-plan budgetary expenditure only signifies the scope of interventions undertaken by the Planning Commission.

Third, and very importantly, these policy strategies for excluded groups do not appear to have influenced overall planning or budgeting in any significant way. What they have influenced most visibly is the reporting of some of the allocations and expenditures in the budget documents for various development schemes. Even this reporting has been based largely on questionable assumptions made by the government departments with regard to the share of benefits that actually accrue to people from excluded groups.

For instance, in any development scheme meant for the entire population, it can be argued that women would get about half of the total benefits. Such an assumption can be monitored for some development schemes, such as those relating to employment generation, housing, education, scholarships and social security payments, for which data on beneficiaries is easy to compile. However, for many other schemes such a claim is difficult to prove or disprove since it is extremely difficult to collate the required data for the whole country. However, even for such schemes, the government departments concerned can claim that 50 per cent of the budget benefits women, and accordingly allocate this amount as spending targeted towards women.

As indicated earlier, any policy strategy for making public spending more responsive to a specific excluded group should ideally require: (a) identifying of the factors underlying the development deficits of the group concerned; (b) incorporating appropriate interventions in relevant government schemes that would address the specific challenges and needs identified; (c) ensuring that the unit costs, financial norms and operational guidelines of the schemes facilitate an adequate response; (d) ensuring that the schemes are adequately funded in terms of budgetary resources; and (e) outlining steps for proper implementation of the schemes.

However, the way in which most existing strategies for excluded groups have been adopted, all of these requirements have been neglected. The only additional effort has been towards reporting (often based on arbitrary assumptions) that certain proportions of existing budgetary expenditures on different schemes have been directed to the vulnerable groups concerned, without any actual change in the process of planning and budgeting in these schemes. Although all planning and budgetary strategies have faced this issue to varying extents, it has been most acute with the WCP and GRB, somewhat less with the SCSP, and the least with the TSP. It would not be an exaggeration to say that the country has witnessed very little proper implementation of any policy strategy for earmarking or channelizing certain minimum shares of public spending for specific excluded groups. The rest of this section discusses each of these strategies in greater detail.

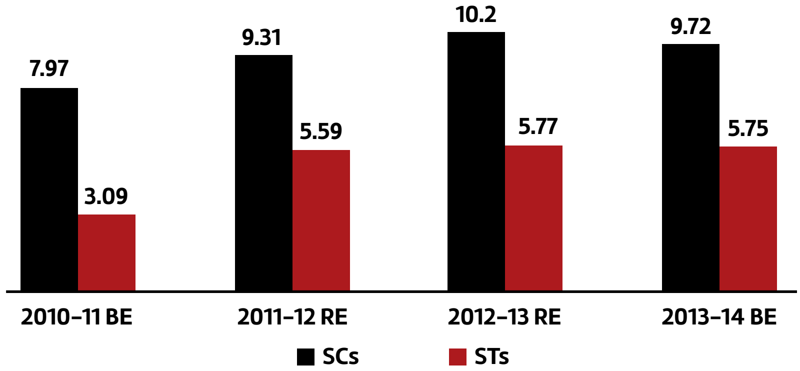
3.1 Scheduled Caste Sub-Plan (SCSP) and Tribal Sub-Plan (TSP)

The Planning Commission of India introduced the TSP in 1974 and the Special Component Plan in 1978 (later renamed the SCSP in 2006) in order to ensure direct policy-driven benefits for Adivasis (STs) and Dalits (SCs), respectively. The main objectives of the SCSP and TSP were to bring these communities on par with others in terms of development indicators, at a faster rate.

The SCSP and TSP guidelines envisaged that plan funds would be channelized for the development of SCs and STs in accordance with their proportion in the total population. These could also include outlays for area-oriented schemes that would benefit SC or ST hamlets or areas with a majority of SC or ST populations. These strategies also called for designing new and appropriate programmes and schemes relevant for the development of these communities. The SCSP and TSP funds were supposed to be non-divertible and non-lapsable, as per the guidelines. However, the union government has thus far been unable to fulfil the norm of earmarking 16 per cent for the SCSP and 8 per cent for the TSP from the total plan budget.[12]

The allocation of plan funds for SCs under the SCSP, shown in Figure 6.4, reached 9.72 per cent of the total plan allocation in the union budget of 2013–14, far short of the 16.2 per cent share stipulated under the SCSP. Similarly, trends in plan allocation for STs over the last few years show that it has not reached the stipulated 8 per cent mark; in the 2013–14 budget, it stood at 5.75 per cent.

Figure 6.4 **Plan Allocation for SCs and STs (Percentage of Total Plan Allocation by Union Government)**



Excluding central assistance for state and union territory plans from the plan budget of the union government.

RE refers to Revised Estimates and BE refers to Budget Estimates. These figures can differ from the actual final spending.

Source: Centre for Budget and Governance Accountability (2013), *How Has the Dice Rolled?—Response to Union Budget 2013–14*, New Delhi: CBGA.

One of the reasons underlying such non-fulfilment of the SCSP and TSP norms is that so far there has been no legal requirement on the ministries and departments to fulfil the stipulated target; the recommendations of the Planning Commission do not have any constitutional backing. Since 2011-12, following the Narendra Jadhav committees' recommendations for proper implementation of the SCSP and TSP, only some union ministries and departments (between 25 and 28 each year) have been reporting plan expenditures earmarked for SCs or STs in their budget documents.[13]

Moreover, many ministries and departments that have been mandated to implement the SCSP or TSP do not yet have relevant data on physical benefits or services provided to these groups, or the evaluation reports on the SCSP and TSP. More importantly, the Narendra Jadhav Committee's recommendations did not address the core problem of poor implementation of the SCSP and TSP by union ministries. The reporting of expenditure under the SCSP and TSP has been more in the nature of 'retrospective budgeting', where the allocations for SCs and STs are earmarked after the budgets for the schemes have been finalized, without any special measures taken for SCs and STs during the preparation of the budget. In several schemes, the relevant nodal ministries report a certain part of their plan allocations as the proportion of funds meant for SCs or STs, even though the schemes do not target the specific issues of SCs or STs. In fact, a majority of the schemes are designed with a general approach for the entire population, and the nodal ministry merely assumes that SCs and STs would automatically benefit from them, along with other sections of the population. This defies the very purpose of having a strategy like the SCSP or TSP.

Projects meant for SCs and STs should have a beneficiary-oriented approach as far as possible and cover SC-and ST-dominated areas in projects related to infrastructure and basic amenities. It is imperative for the central government to urge its ministries to (a) identify the challenges confronted by SCs and STs in their sectors of concern; (b) identify measures that could be taken by them to address those challenges; and (c) earmark the amount of additional resources required for formulating special projects for these groups. These additional resources, devoted to the special measures for SCs and STs, should then be reported under the SCSP and TSP.

The implementation of the SCSP and TSP has been somewhat better in some states. Some have even adopted their own state-specific mechanisms to implement these strategies. For instance, the Bihar government constituted a Mahadalit Vikas Mission in 2007 to empower Dalits socially and economically. Under the mission, an initiative was taken to have special projects and earmark special funds for the overall development of the most deprived sections among Dalits. In the form of such special projects, 19 activities and schemes have been identified, covering housing, water supply and sanitation, roads, school, health and nutrition, skill development, land and the Public Distribution System (PDS), among others. The mission has created a three-layered structure consisting of state, district and block missions, each with its own staff. The mission has been assigned responsibilities with regard to preparing plans and budgets, co-ordinating with different line departments and monitoring and evaluating different programmes and schemes covered under the Mahadalit Vikas Mission.

In 1991, the Uttar Pradesh government launched the Ambedkar Vikas Yojana to implement 11 development programmes for Dalits, which was revamped as the Ambedkar Gram Sabha Vikas Yojana in 2007 to cover Dalit-majority Gram Panchayats in the state. The scheme took up 13 major development activities pertaining to a range of sectors. A department at the state level was also created to monitor and evaluate these activities. Since 2012, however, the present Uttar Pradesh government has effectively replaced this scheme with the Samagra Gram Vikas Yojna, which covers villages based on their backwardness rather than their Dalit population.[14]

There have also been other state-specific SCSP and TSP models adopted in states like Maharashtra and Kerala, among others. The Maharashtra model requires, among other measures: (a) earmarking funds for the SCSP and TSP from the state's total annual plan outlays that are at least in proportion to their respective population shares in the state; (b) designating the social welfare and tribal welfare departments in the state as nodal departments for the formulation and implementation of the SCSP and TSP, with some autonomy in the selection of schemes and allocation of funds, and (c) entrusting these nodal departments with the responsibility of releasing allocations for development schemes for Dalits and Adivais (including those being implemented by other departments) and the authority to monitor the implementation of those schemes. Kerala has been implementing the SCSP and TSP through its decentralized model of planning and budgeting. The allocations made for SCs and STs are reflected in the budgets and annual financial statements of the state as well as local governments. Further, the SCSP and TSP funds are used to carry out development projects meant exclusively for SC and ST communities.

However, despite such encouraging practices and policy initiatives in select states, there remain a number of gaps in the implementation of SCSP and TSP in many other states. Most states have been successful in allocating plan funds for STs under the TSP in proportion to their share of the state population. However, as shown in Table 6.3, between 2009–10 and 2011–12, the total allocation for the SCSP by states was around 14.6 per cent of the annual plan, when it should ideally have been at least 16 per cent. Several states have allocated funds under the SCSP as per their respective SC population shares, but there are still states like Gujarat, Haryana, Jharkhand and Karnataka that have not been able to fulfil this requirement.

In addition to inadequate budgetary allocations, there are some glaring examples of how the SCSP and TSP funds (particularly SCSP funds) are being used for general interventions and projects that cannot be perceived as being meant specifically for the benefit of SCs or STs. For instance, the Odisha state budget for 2010–11 reported construction of jail buildings under the SCSP, with an allocation of ₹47.7 million. In the Madhya Pradesh state budget for the same year, ₹2.36 billion was allocated under the SCSP for construction of state highways, bridges and other expenses of the Public Works Department. Madhya Pradesh also allocated ₹80 million for the Satpura Thermal Power Station, ₹100 million for the Malwa Thermal Power station and ₹304.5 million for strengthening the power distribution system under the SCSP. Similar cases have been reported in states like Gujarat, Rajasthan and Delhi.[15]

Several such glaring examples have been highlighted by civil society groups, indicating that in terms of properly implementing the SCSP and TSP most states have a long way to go. An interesting development in this context has been in Andhra Pradesh, where a legislation has been enacted to make the implementation of the SCSP and TSP a legal obligation.[16] While this legislation has raised hopes among civil society groups and social activists across the country, it is yet to see actual enforcement. It is also important to note that under the previous United Progressive Alliance (UPA) government, the Ministry of Social Justice and Empowerment had drafted a similar national legislation for the SCSP.

Table 6.3 Share of SCSP in Total Plan Allocation by Major States

	Share of SC Population (2011 Census (%)	Share of SCSP in Total State Plan (%)		
		2009–10	2010–11	2011–12
Andhra Pradesh	16.4	15.7	16.7	16.8
Bihar	15.9	17.0	16.9	17.7
Chhattisgarh	12.8	11.6	11.6	11.1
Gujarat	6.7	5.5	4.5	5.5
Haryana	20.2	14.9	11.8	12.5
Jharkhand	12.1	10.4	10.3	9.6
Karnataka	17.1	16.2	12.5	12.2
Kerala	9.1	9.8	9.8	9.8
Madhya Pradesh	15.6	15.2	15.4	15.5
Maharashtra	11.8	7.4	10.2	10.1
Odisha	17.1	16.5	16.5	16.5
Punjab	31.9	28.9	28.9	28.9
Rajasthan	17.8	15.8	16.2	16.2
Tamil Nadu	20.0	15.5	19.1	21.3
Uttar Pradesh	20.7	21.1	21.3	21.3
West Bengal	23.5	23.0	23.0	23.0
All States	16.6	14.6	14.6	14.6

Source: Data from the Planning Commission cited in Standing Committee on Social Justice and Empowerment, '*Report on the Demands for Grants 2012–2013*', www.loksabha.nic.in

3.2 Programmes for Religious Minorities

As per the National Commission for Minorities Act of 1992, religious minorities in India include Muslims, Christians, Sikhs, Buddhists, Parsis and Jains. This section focuses on the issues pertaining to development programmes for the Muslim community, which comprises the largest share (more than 70 per cent) of the minority population in India. The Sachar Committee Report in 2006 also detailed the significant extent to which the Muslim community lags behind other socio-religious communities in the country, across almost all development indicators.[17]

As a follow up of the Sachar Committee's recommendations, for the first time in the 11th Plan, the government promised to address the problems of inequality, deprivation and exclusion of the minorities within the overall approach of 'faster and inclusive growth. Since 2006–07, it has initiated four key interventions for the welfare of minorities, involving education and economic empowerment, access to basic public services, strengthening of minority institutions and area development programmes. Two specific planning and budgetary strategies designed to address the development shortfalls faced by the religious minorities are the Prime Minister's 15-Point Programme and the Multi-Sectoral Development Programme (MSDP). The 15-Point programme, which had been operational since the 1980s, was revamped by the government in 2006 to bring within its ambit select flagship schemes and interventions. Currently, 11 ministries and departments report their involvement in implementing the 15-point Programme.[18] The programme envisages earmarking 15 per cent of total plan allocations and achieving physical targets under select flagship programmes for the development of minorities. Additionally, there are a few development programmes and schemes devised exclusively to directly benefit minorities, such as scholarship schemes, women's leadership programmes and *madrasa* modernization programmes. MSDP is an area development programme for improving the education, nutrition, work participation and access to basic public services in districts with a high concentration of religious minorities (termed Minority Concentrated Districts). MSDP was launched in 90 Minority Concentrated Districts (MCDs) in the 11th plan, of which 66 districts had a high concentration of Muslims.

Table 6.4 indicates that 8.4 per cent of the total union government plan budget in 2012-13 (and also about 7 per cent of the total 11th Plan funds[19]) have been earmarked for development programmes for religious minorities. One programme, the Jawaharlal Nehru National Urban Renewal Mission (JNNURM) accounted for almost 70 per cent of the total allocation meant for minorities However, with regard to the benefits of JNNURM accruing to Muslims or other minorities, the reporting system does not provide actual expenditure figures or beneficiary data for minorities separately.

In fact, under the 15-Point Programme, the reporting of expenditure under a host of important flagship schemes, including the Sarva Shiksha Abhiyan (SSA), Integrated Child Development Services (ICDS) and JNNURM, appears to be retrospective reporting only, with no effort being made to ensure that minorities benefit from these allocations No budgetary reporting mechanism exists to accurately capture the allocations being earmarked for minorities by the ministries and departments responsible for implementing these schemes.. On the other hand, budgetary allocations for programmes and schemes that benefit minority communities directly–like scholarship schemes, Indira Awas Yojana (IAY), Swarnajayanti Gram Swarojgar Yojana (SGSY), Swarnajayant Gram Swarozgar Yojana (SJSRY) and Industrial Training Institutes (ITIs)–are meagre.

At the state level, there are three different sources of financing for programmes for the development of minorities: the 15-Point Programme, MSDP and state plan interventions. With the exception of Uttar Pradesh, at present no state is implementing the 15-point Programme. In 2013, the Uttar Pradesh state government also announced that 20 per cent of plan allocations from the state budget would go towards minorities, covering 85 schemes across 30 departments. On the other hand, MSDP is currently being implemented in more than 20 states, and state governments are required to match the central government's financial contribution. A quick review of state plan documents by the authors also reveals that budgets for the state minority welfare departments (where they exist) have not exceeded

Table 6.4 Union Budget Allocations for Minorities

Scheme	2012–13 (RE)
Scheme for Providing Quality Education in *Madrasas* (SPQEM)	182.5
Infrastructure Development for Minority Institutions (IDMI)	28.4
National Rural Drinking Water Programme (NRDWP)	1,443.8
Urban Infrastructure Development Scheme for Small & Medium Towns (UIDSSMT)	2,642.2
Urban Infrastructure & Governance (UIG)	9,097.2
JNNURM–Integrated Housing Slum Development Programme (IHSDP)	2,235.8
JNNURM–Basic Service to the Urban Poor (BSUP)	7,254.8
Upgradation of Industrial Training Institutes (60 ITIs)	8.8
Swarnajayanti Shahari Rozgar Yojana (SJSRY)	30.4
Indira Awas Yojana (IAY)	1,533.6
Ministry of Minority Affairs	2,200.0
Total Budget Allocation for Minorities	26,657.6
Total Expenditure of the Union Government	14,30,825.0
Total Plan Expenditure of the Union Government	3,17,184.6
Budget Allocation for Minorities (% of Total Expenditure)	1.9
Plan Allocation for Minorities (% of Total Plan Allocation)	8.4

Figures, where not percentages, are in Rs Crore.

RE refers to Revised Estimates. These figures can differ from the actual final spending.

Source: Compiled by the authors from the data given in Government of India (2013), 'Expenditure Budget, vol. 1 and vol. 2', U*nion Budget 2013–14*, New Delhi: Ministry of Finance.

₹10 billion in any state other than Uttar Pradesh. In most states, no significant state plan intervention seems to have been initiated for the development of minorities, except in terms of scholarships and support provided for *madrasas*.

At the district level, no financial or physical reporting requirements exist to evaluate the earmarking of budgetary resources for minorities in any central government schemes besides the IAY and SGSY. Even for these two schemes, field research by the Centre for Budget and Governance Accountability (CBGA) in Barabanki district in Uttar Pradesh has shown that the targeted 15 per cent financial and physical allocations for minorities (as mandated under the 15-Point Programme) have not been made.[20] Even with respect to the implementation of the MSDP, the bulk of the budgetary resources seem to be getting directed towards construction of the IAY houses, construction of AWCs, health sub-centres, ITIs and school buildings. Most of these provisions cater to the general population and are not exclusive to minorities. The perceptions gathered from district-level officials in Barabanki involved in implementing the IAY indicate a number of gaps in the implementation of the MSDP. For example, it was found that adhering to standard IAY guidelines, houses have been allotted only to people falling in the Below Poverty Line category. An assessment of 6,000 IAY beneficiaries under the MSDP in the district reveals that more than half of the total benefits have gone to non-minority communities due to the exclusion of many Muslims from the BPL list. Thus, the design flaw in making BPL status a prerequisite to be eligible for an IAY house has led to the exclusion of the Muslim community from the programme.

Another concern relates to the diversion of the benefits of the MSDP to non-minority areas, as evidenced in infrastructure projects in states like Bihar, Uttar Pradesh and Haryana. A directive by the Ministry of Minority Affairs to follow an area approach under the MSDP (wherein benefits under the programme may go to non-minority areas as well) in order to avoid social disruption is a clear instance of the design of the programme curtailing its ability to achieve the desired impact on Muslims. However, in a welcome development, in the 12th Plan, projects under the MSDP are required to be planned and implemented at the block level and not at the district level. Additionally, only villages and wards are supposed to be eligible for these projects.

3.3 Gender–Responsive Budgeting[21]

Debates pertaining to gender in the context of fiscal policy are not new in the discourse on development and public policy in India. However, research on the gender responsiveness of government budgets in the country dates back only to the late 1990s. Within half a decade of such efforts, initiated by academics, and international as well as national development organizations, the Government of India adopted gender budgeting as one of its strategies for mitigating the vulnerability of women and girl children in the country to different kinds of gender-based disadvantages.

Gender budgeting is a strategy pertaining to government finances in a country that aims to amend both budgetary policies and budgetary processes with reference to gender and its implications for the society. Taking into account the existence of patriarchy and its adverse implications for women and girl children, gender budgeting highlights that there are specific gender-based disadvantages confronting women and girl children, as compared to men and boys', due to which they might derive much fewer benefits from a government policy or intervention in any sector. In other words, an intervention designed for the entire population without any special measures to address such vulnerabilities might fail to provide adequate benefits to women. Moreover, gender budgeting also highlights that any policy, if formulated and implemented without attention to gender-based disadvantages, might even end up reinforcing some of these disadvantages in the long run.

Gender budgeting does not focus merely on ensuring a specific share for women and girl children in the fund allocations provided in the budget. However, in the approach towards gender budgeting being followed in most ministries and state government departments, there seems to be a misinterpretation that the main requirement of this strategy is to ensure that a certain minimum share is allocated to women and girls in the budgets for their programmes or schemes. This misinterpretation seems to have originated from an earlier strategy of the government, the WCP, which required ministries and state government departments (in sectors that were perceived as divisible and 'women-related') to earmark at least 30 per cent of the plan allocations of their schemes for women.

In fact, the WCP, introduced by the Planning Commission in the 9th Five Year Plan was the first attempt in India to ensure some commitments in the budgets towards women. This was necessary as policy pronouncements for women without any related commitments in terms of budgetary resources cannot be effective. However, focussing solely on a specific share for women in the budget allocations, without making an effort to redesign programmes or schemes to address specific gender-based challenges is also unlikely to work. Moreover, asking ministries and state government departments to earmark 30 per cent of plan allocations for women also has the inherent weakness of being applicable only to some services, where the government can count its beneficiaries, leaving out a number of indivisible services. The implementation of the WCP was sluggish in state governments and almost non-existent in central ministries. Four years after the adoption of gender budgeting, the Planning Commission formally discontinued the WCP in 2009–10.

Efforts within the government, under the Ministry of Women and Child Development and supported by the Ministry of Finance, led to the introduction of a Gender Budget Statement in budget documents in 2005–06, along with a number of other measures (such as the setting up of Gender Budget Cells in various ministries, and training and capacity-building of government officials, among others). The Gender Budget Statement has drawn a lot more attention in the policy making community than other measures, perhaps because these statements are among the few sources of verifiable, quantitative information on the government's efforts in this domain, at both the central and state levels.

However, the approach towards gender budgeting in many ministries (with the exception of a few, such as the Department of Agriculture and Cooperation, and the Ministry of Science and Technology) and some states has not changed from what it was under the WCP. Many of them still see the mere reporting of fund allocations in the Gender Budget Statement as an end in itself, whereas it is actually a means to facilitate improvements in budget processes and policies in favour of women. Of the several schemes being reported in the Gender Budget Statement by the union and state governments, few seem to have been designed taking into account the actual disadvantages that women face.

As already discussed, with the exception of some schemes, where data on beneficiaries of the scheme is relatively easier to compile, the actual number of women beneficiaries is extremely difficult to quantify for many development schemes and public services. In such schemes and public services, ministries and concerned departments have been claiming that between 30 to 50 per cent of the budget benefits women. While it may sound quite arbitrary, this is what has happened in many cases of reporting under the WCP and subsequently in GRB.

The strategy of gender budgeting can work effectively when there is genuine recognition of the specific gender-based challenges confronting women, upon which the objectives, operational guidelines, financial norms and unit costs of certain schemes and programmes can be adjusted to make them more gender responsive. Moreover, in the case of the indivisible services, it is imperative for the government to formulate new interventions focussing on women. In the latter case, the share of funds provided for such women-focussed interventions may be small, but their gender relevance can certainly go a long way in addressing the issues of women.

A 2012 study by the CBGA[22] looks at the design and implementation of gender budgeting in four states: Bihar, Karnataka, Kerala and Madhya Pradesh. The study highlights that while some efforts have been made in each of these states, the one that stands out for a relatively more substantive approach to gender budgeting is Kerala. In Kerala, particularly in the years 2009–10 and 2010–11, programmes and schemes were formulated exclusively for women, across both women-related and mainstream or indivisible sectors. For instance, the Department of Public Works in Kerala has initiated a scheme to ensure that women-friendly amenities and infrastructure facilities are created in public offices. Kerala also provides sex-disaggregated data across several sectors.

4. Concluding Remarks

With regard to the responsiveness of existing planning and budgetary strategies towards excluded groups, a serious concern has been that these strategies do not appear to have influenced planning or budgeting in any significant way. Rather, what they have influenced visibly is the reporting of some allocations and expenditures in budget documents. As argued in this chapter, such reporting of allocations and expenditures has been based largely on assumptions made by the government departments with regard to the benefits accruing to people from disadvantaged sections due to the public spending on various development schemes.

In this context, there is an urgent need to redesign planning and budgetary strategies to ensure that the processes of planning and budgeting incorporate specific measures to address the needs and challenges confronting different excluded groups. Adequate budgetary resources must also be provided for all such special or additional measures. Only then should such allocations be reported in the relevant budget statements.

Moreover, as was discussed in the earlier part of the chapter, the fiscal policy space available to the government in India has been much less than in most other countries, resulting in low government spending in the social sector. As a result of inadequacy of budgetary resources, public provisioning in social sectors and social security programmes by the government seem to have suffered from the problems of inadequate coverage and unsatisfactory quality. Hence, it can be said that the fiscal policy framework prevailing in the country has not provided enough scope for designing and implementing substantive government interventions for the development of the marginalized and vulnerable sections of the population. In this regard, there is a need to increase the country's tax–GDP ratio through progressive policies in the domain of taxation to ensure adequate levels of the resources required to improve the coverage and quality of public provisioning of essential services and social security programmes, which are especially crucial for such excluded groups.

Notes and References

1. 'Budget 2013–14: Speech of P. Chidambaram, Minister of Finance', 28 February 2013, http://indiabudget.nic.in/budget2013-2014/ub2013-14/bs/bs.pdf (accessed 9 June 2014).
2. This framework for assessing the responsiveness of development programmes and schemes to any particular vulnerable section of population has evolved during the research carried out by Centre for Budget and Governance Accountability (CBGA) over the last decade. CBGA is an independent policy research and advocacy organization in New Delhi, which has been assessing union budgets as well as some state budgets and selected schemes in the country. Please refer to www.cbgaindia.org for the research outputs.
3. For instance, the *Budgeting for Change* series of reports brought out by CBGA and the United Nations Children's Emergency Fund (UNICEF) in 2011. For an overview of the series, see CBGA and UNICEF (2011), *Overview: Budgeting for Change Series, 2011*, http://www.cbgaindia.org/files/working_papers/Overview.pdf (accessed 11 June 2014).
4. Compiled by the authors from the data given in the following publications: Organization for Economic Co-operation and Development (2014), 'Total Tax Revenue', *OECD Factbook 2014: Economic, Environmental and Social Statistics*, Paris: OECD Publishing; OECD (2014), 'Government Expenditures, Revenues and Deficits', *OECD Factbook 2014: Economic, Environmental and Social Statistics*, Paris: OECD Publishing; International Monetary Fund (2014), *World Economic Outlook—Recovery Strengthens, Remains Uneven*, Washington, DC: IMF; Government of India (2013), *Indian Public Finance Statistics 2012–13*, New Delhi: Ministry of Finance.
5. 'Budget 2013–14: Speech of P. Chidambaram, Minister of Finance'.
6. The details in the following paragraph are compiled by the authors from the relevant programme and scheme guidelines, based on a review of the manuals for these schemes, government orders and scheme websites maintained by the respective union government ministries implementing these schemes. All information is accurate as of September 2013.

7. Conversion cost in MDM refers to the cost of converting food grains into hot cooked meals for children.

8. Based on discussions held with staff from the scheme-implementing agencies in Uttar Pradesh (Barabanki and Banda districts), Jharkhand (Palamu district) and Bihar (Champaran district) in 2013.

9. Calculations based on Census of India 2011 estimate of the country's elderly population and data on IGNOAPS beneficiaries from Government of India (2013), *Annual Report 2012-13*, New Delhi: Ministry of Rural Development.

10. Planning Commission of India (2010), *Task Force to Review Guidelines on Scheduled Caste Sub-Plan and Tribal Sub-Plan*, New Delhi: Planning Commission of India.

11. CBGA (2011), *Reclaiming Public Provisioning–Priorities for the 12th Five Year Plan*, New Delhi: CBGA.

12. These shares are in accordance with the proportion of SCs and STs in the country's total population as per the Censuses of 2001 and 2011. They exclude the central assistance for state and UT plans from the union plan budget, since that is meant to be provided to states and UTs as untied funds.

13. In the detailed budget documents of the ministries and departments, funds earmarked for SCs (through SCSP) and STs (through TSP) are required to be shown under specific budget heads–code/minor budget head 789 and code/minor budget head 796 denote spending specifically for SCs and STs respectively. While these budget heads have been present in the detailed state budget documents in many states, they were missing from the Detailed Demands for Grants (DDGs) submitted by most union government ministries until 2010–11. In a welcome measure, following the recommendations of the Narendra Jadhav Committee, select union ministries that were mandated to implement the SCSP or TSP introduced the required codes/budget heads for SCSP and TSP in their respective DDGs for 2011–12.

14. Lalmani Verma (2012), 'Akhilesh Gives Maya's Rural Scheme a New Name, Selection Yardstick', *The Indian Express*, 4 May 2014. http://archive.indianexpress.com/news/akhilesh-gives-maya-s-rural-scheme-a-new-name-selection-yardstick/945295/ (accessed 30 May 2014).

15. National Campaign on Dalit Human Rights and Centre for Budget and Governance Accountability (2012), 'Strengthening the Implementation of Special Component Plan for Scheduled Castes and Tribal Sub- Plan in the Union Government and Select States', Unpublished Report of a Study Supported by UNDP, New Delhi.

16. The Andhra Pradesh Scheduled Castes Sub-Plan and Tribal Sub-Plan (Planning, Allocation and Utilization of Financial Resources) Act, 2013.

17. See Government of India (2006), *Social, Economic and Educational Status of the Muslim Community of India*, New Delhi: Prime Minister's High Level Committee, Cabinet Secretariat, also referred to as the Sachar Committee Report.

18. These include the Ministry of Rural Development, the Ministry of Women and Child Development, Department of School Education and Literacy (under the Ministry of Human Resource Development), the Ministry of Minority Affairs, the Ministry of Housing and Urban Poverty Alleviation, the Ministry of Labour and Employment, the Ministry of Urban Development, the Ministry of Home, the Ministry of Finance and the Ministry of Personnel and Training. The schemes include the Indira Awas Yojana (IAY), Ajeevika, National Rural Drinking Water Programme (NRDWP), Integrated Child Development Services (ICDS), Sarva Shiksha Abhiyan (SSA), Kasturba Gandhi Balika Vidyalaya (KGBV), Madrasa Modernization Programme, Priority Sector Lending to Minorities, 'Swarnajayanti Gram Swarozgar Yojana (SJSRY), Urban Infrastructure and Governance (UIG), Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT), Integrated Housing and Slum Development Programme (IHSDP), Basic Services for Urban Poor (BSUP) and Industrial Training Institutes (ITIs).

19. Jawed Alam Khan (2012), *Policy Priorities for Development of Muslims in the 11th Plan: An Assessment*, New Delhi: CBGA.

20. Inputs from field visits to Barabanki district in Uttar Pradesh carried out by CBGA staff a number of times from September 2013 to April 2014.

21. This section draws substantially from an earlier publication: CBGA (2012), *Recognising Gender Biases, Rethinking Budgets: Review of Gender Responsive Budgeting in the Union Government and Select States*, New Delhi: CBGA.

22. CBGA (2012), *Recognising Gender Biases, Rethinking Budgets*.