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# **Covid19 and Public Finance for Children: A case study of State of Odisha, India**

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## **Abstract**

Against the backdrop of covid-19 pandemic, the paper analyses the budgetary allocations pertaining to children, for the state of Odisha. The State of Odisha is consistently using Public Financial Management (PFM) tools for human development to ensure budget transparency and accountability. Our findings suggest that Odisha spent around 5 per cent of GSDP on child budgeting during 2019-20 to 2021-22. The fiscal marksmanship analysis and the PEFA scores of sector-specific child budgeting reveal deviation between budget estimates and actuals in a few sectors. Higher budgetary allocation for children per se does not translate into higher actual spending. Strengthening budget accountability is therefore crucial for better human development outcomes for children.

## **1. Introduction**

The State of Odisha is a forerunner in implementing Public Financial Management (PFM) tools to ensure sustainable human development. When the economic stimulus packages are of transient nature, such long term PFM tools like child budgeting can tackle the widening digital divide, worsening nutritional outcome and other pandemic related human development concerns in an effective manner. The State of Odisha has been consistent in such PFM interventions to address its intra-regional disparities in human development outcomes in Covid-crisis, within a sound fiscal governance (Government of Odisha, 2019 and Government of Odisha, 2021).

Odisha's economic growth trajectory has been higher than national average growth rate of the country in last two decades with temporary slumps in between. The average growth rate of the state during 2012-13 to 2019-20 was 7.1% which exceeded the all-India growth rate of 6.6 % (Government of Odisha, 2021). Ranking of the state of Odisha for growth in per capita terms improved from 25<sup>th</sup> in 1996-97 to 16<sup>th</sup> in 2016-17 (Government of Odisha, 2019). Out of the three sectors of the economy, manufacturing has been the fastest growing sector than agriculture and services as it is the largest mineral production state. However, the Covid-19 hit the economy badly and the crisis from the pandemic has been quite challenging for almost every state. The state of Odisha as well witnessed a negative growth rate of 4.92% in the year 2020-2021, with all the sectors showing declining growth rate as compared to the growth rate in the previous years. As per the Economic Survey 2020-2021, the share of services in terms of Gross Value Addition is the highest (42.47%) followed by manufacturing (36.26%) and agriculture (21.27%). However, for the state to have an inclusive growth, much needs to be done.

Odisha's performance on its key social indicators such as the issues of malnutrition, employment, health care infrastructure and gender gaps are improving. Dominant tribal population in the state indicates large rural-urban divide as the rate of urbanisation is low. The other indicators of health and literacy still need improvement which we will discuss in detail later. With the pandemic, these challenges have outgrown and the pressure on fiscal resources to cater to human development needs in the state has further increased. Hence, the bigger challenge is to carry out necessary development expenditure while adhering to the fiscal targets set under the Fiscal Responsibility and Budget Management Act (FRBMA). In Reserve Bank of India (RBI) study on State Finances 2020-21, it is mentioned that the Government of Odisha identified "Fiscal Risk Management" as one of the key reforms priority and a dedicated Fiscal Risk and Debt Management Cell in the Finance Department and a high-level Fiscal Risk Committee has been put in place. In

times of covid 19, the state has adopted a three-stage approach to fiscal risk management: (1) identification and measurement of fiscal risks; (2) fiscal risk reporting; and (3) mitigation and management of fiscal risk<sup>1</sup> (RBI, 2020). In RBI study on State Finances 2021-22<sup>2</sup> published on November 2021 reported that Odisha's rolling target of fiscal deficit – the rolling target of fiscal deficit reflects the State's intention for fiscal consolidation – is 3 per cent of GDP by 2023-24.

With regard to human development outcomes, the latest survey, NFHS-5<sup>3</sup> (2019-2021), reveals no notable improvement from NFHS-4. The prevalence of stunting has reduced marginally (34.1% to 31%) while the preponderance of wasting and severely wasted also shows no significant reduction. More alarming is the percentage of anaemic children under 5 years of age that has increased substantially (44% in NFHS-4 to 64% in NFHS-5)<sup>4</sup>. The pandemic even undermined the progress of these parameters with temporary disruptions in the Mid-day Meal scheme (MDM)<sup>5</sup> services and other nutritional intervention schemes. However, the Odisha government launched Strategy for Odisha's Pathway to Accelerated Nutrition (SOPAN 2020) to achieve the nutrition targets alongside National Nutrition Mission to accelerate the process further. But such initiatives require continuous investments and in order to sustain progress that is achieved so far, demands adequate financing for nutrition-sensitive interventions (Avula, R et al, 2020). In the post-pandemic times, it is likely that child malnutrition shall remain a critical challenge, where child budgeting as a PFM tool can help in reducing the malnutrition along with other interventions for social policy including health and education.

Against this backdrop, the paper is organised into six sections. Section 2 presents the analytical framework of budgeting for children in times of covid 19 pandemic and discusses the empirical literature. Section 3 analyses the state's revenue and expenditure

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<sup>1</sup> For details, refer Box II.4: Assessing Fiscal Risks – Odisha's Experience in RBI report on State Finances, 2022, page 34.

[https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/OSF\\_271020FCF77451F1DF744B2B244875C785B8EF3.PDF](https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/OSF_271020FCF77451F1DF744B2B244875C785B8EF3.PDF)

<sup>2</sup> For details, refer Table 2 of RBI (2021) RBI study on State Finances 2021-22,

<https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/STATEFINANCE2021227C651261B0DD463396E448E1D6528D88.PDF>

<sup>3</sup> NFHS-5 fieldwork for Odisha was conducted in 2 phases from 19 January 2020 to 21<sup>st</sup> March 2020 (before the lockdown) & 30<sup>th</sup> November 2020 to 31<sup>st</sup> March 2021 post lockdown from 26467 households, 27971 women & 3865 men by Indian Institute of Health Management (IIHMR).

<sup>4</sup> [http://rchiips.org/nfhs/NFHS-5\\_FCTS/Odisha.pdf](http://rchiips.org/nfhs/NFHS-5_FCTS/Odisha.pdf)

<sup>5</sup> Mid-day Meal scheme was launched in the year 1995 to provide cooked mid-day meals in all government primary schools for class I to V ages 6-10 years. The program was initiated under the National program for Nutritional support for Primary education. It is believed that such a program shall help to increase enrolment in schools, reduce poverty and under-nutrition and improve learning outcomes and build resilience to health shocks (Chakrabarti et al., 2021).

position from the period 2011-12 to 2021-2022 BE to examine the state's fiscal capacity. Section 4 analyses the initiatives pertaining to Public Financing for Children (PF4C) for the state of Odisha by analysing child budget statement of the state in particular, using the Budget statements of the state since 2017-18 to present. Section 5 provides the fiscal marksmanship and Public Expenditure Financial Accountability (PEFA) analysis for the Budget 2019-20 to understand the budget credibility of the state's budget for children. Section 6 concludes.

## **2. Covid19 and PFM Analytical framework for Child Budgeting**

The global outbreak of the corona virus has affected the world and India is no exception. Despite spending a year following covid befitting behaviour and coping with the virus, it observed its second deadly wave in April,2021 leading to a downward momentum in the overall growth pattern with reduced growth projections from 12.5% to 9.5% for the year 2021-22 (IMF,2021). This was expected for two reasons. First, the global economic activity contracted due to higher shipping and logistics cost witnessing a contraction of -3.3% in the year 2020 followed by an expected growth recovery at the rate of 6% in 2021, 4.4% in 2022 and 3.3% over the medium term (RBI, 2021). Secondly, Low rate of vaccinations in the emerging economies as against the developed countries have also hampered the recovery (PTI, 2021).

On the contrary, not only the financial stability of the economy has been compromised, the recovery from the pandemic seems to be divided and highly unequal. The virus has increased the already existing inequalities and the rich and poor gap as well (Stiglitz, 2020; Qureshi, 2020; Berkhout et al,2021). Grappling with shut employment avenues in the informal sector and the intensity of the delta variant in the 2<sup>nd</sup> phase, the situation worsened with pre-existing compromised health care facilities and no effective protocol preparedness to prevent the disease (Malviya, 2021). This resulted in uncounted human toll and an over-stressed medical infrastructure invariably drawing attention to Government's incompetency to meet the rise in demand for hospital beds, medicines, ambulances reflecting the collapse of the health care system in the country. The sudden lockdown in the country left many unemployed leading to high internal migration to their homeland indirectly leading to displacement of children as well. The rural areas of India that account for almost 70% (GoI,2011) of the population that had largely remained unaffected in the first wave witnessed surge in the covid-19 cases on account of reverse migration. However, now after a deep contraction in Mid-April and an abated 2<sup>nd</sup> wave,

the Indian economy is slowly on its path of recovery but with an adverse fiscal deficit due to large expenses on social health infrastructure and a higher public debt (RBI, 2021).

India is home to around 43 crore children that count largest in the world and combining women and children; they represent around 70 % of the total population of the country (Aayog, N. I. T. I. (2017)). The Covid-19 pandemic has exacerbated the risk for the vulnerable population of the society. The pandemic forced the schools to shut down temporarily putting a pause on the physical mode of teaching and switched to the digital mode that has largely impacted the children's learning outcomes. Due to lack of availability of internet, accessibility of resources, majority of children living in India have remained absent from schooling. Moreover, pandemic compelled the largest government run scheme; Mid-day Meals programme<sup>6</sup> to halt leading to potential nutritional crisis. Although the sub-national governments have tried to provide dry rations to the households, not much can be said about the reach of the programme. UNESCO, 2020 pointed out that crisis is most likely to increase already existing gender gaps in education, sexual exploitation, early pregnancy and marriage Therefore, this becomes all the more concerning for the country to find solutions that can be undertaken systematically to meet global commitments and deal with the crises. We cannot stress enough that children are the future investments for growth of any country. Hence, to level up the system altogether, requires assistance to reform such problems through policy interventions and fill the cleavages in the state. Such interventions can be taken up essentially from the budget through fiscal innovations. The budget of any country represents its true national priorities (UNICEF, 2016). Budgeting can play a critical role in resetting the priorities of the government amidst the pandemic and address crucial issues (Pessina E.A. et al., 2020). Not only such mediations can then make the system transparent and efficient in allocating and implementation but also reveal resources that are underutilised and can be mobilised towards priorities that require due attention.

Protecting Children and their rights is critical as they are useful investments to maintain social stability and overall economic growth (Bequele, A et al, 2011). According to the UNCRC, 'Child Rights are minimum entitlements and freedoms that should be afforded to all persons below the age of 18 regardless of race, colour, gender, language, religion, opinions, origins, wealth, birth status or ability and therefore apply to all people

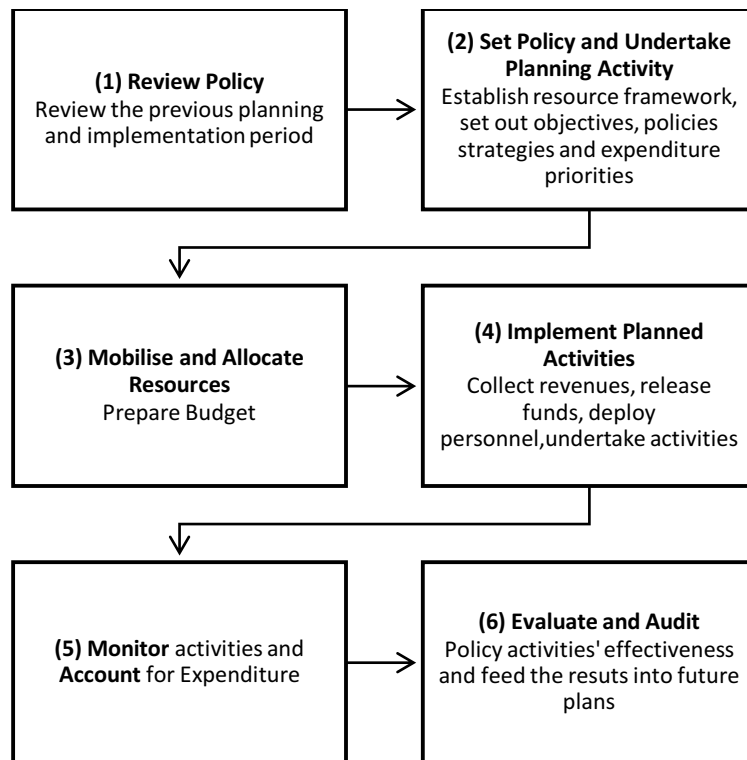
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<sup>6</sup> The scheme is now renamed as 'PM Poshan' to address the child-nutritional needs under the ICDS scheme. This scheme now covers the pre-primary children as well. <https://indianexpress.com/article/india/mid-day-meal-scheme-is-now-pm-poshan-pre-primary-children-will-be-covered-7542748/>

everywhere' UNICEF (1989). Since budgeting is the process of realisation of government priorities, it definitely reflects what the government ought to do for its children in terms of their education, protection, development and health. Given the scarce resources available, budgeting for children is a promising Public Financial Management (PFM) tool. Not only it can help to get a fair idea of assessment of child-related activities but also work as an implementation tool that addresses the international and national commitments on child rights and their needs. Child-budgeting serves as a useful technique that provides the clear picture of allocations with respect to outcomes in the areas of nutrition, education, health, security and promoting well-being. Sneddon, H. (2014) defines child budgeting as the tool to see how well the government has spent to help children. It combines the work of planning, allocating and tracking expenditure of services designated for children and young people. It is about scrutinising the resources that the national and sub-national governments spend on the programmes, policies and services for their benefit and how adequately their rights are addressed and the realising the gaps.

UNICEF (2007) defines a child-friendly budget as the one which reflects the rights of the child. A child friendly budget prioritises children's issues of nutrition, education, poverty, care into the national budgets through its expenditure system. The paper by Pantin D. et.al (2010) defines a child-friendly budget a part of the national budget itself and not a separate thing. Such a budget can help examine the allocations made in the name of children well-being and their rights. Also, it can then help governments to assess the impacts of child-friendly programmes and direct future policy making. The child-budgeting exercise works by reviewing the national and state objectives and the list of expenditures linked to such commitments. This helps in identifying the allocated budget on planned activities which could further help in monitoring and evaluating goals too (Figure 1).

**Figure 1: Linking policy, planning and budgeting cycle**



Source: The World Bank (1998)

In this process, a child budgeting is not a separate process but involves the selection of only those programmes and schemes that are concerned to children. However, this process involves a clear understanding of child issues and rights but this exercise itself subjective in nature. These could be expenditures where 100% of the amount is directed for the welfare of the children in the expenditure budgets. However, there are other indirect expenditures that are much harder to analyse but they are equally important as they do impact with varying degrees of proportion (Sneddon, H. 2014).

At present, many countries have started to publish gender and child budgets. But, a major chunk of these initiatives across countries are just confined to the national level. The actors, among the government, in such an exercise are the Ministry of Finance and the Ministry of Planning as main guardians. The external and lone actor has been UNICEF that continues to provide advocacy over the implementation and design of child-budgeting across the globe. Also, many countries have widespread stakeholder participation for such an exercise. Countries define such expenditures quite differently. However, the idea remains the same. Argentina was the first country to take a child- public expenditure management exercise (C-PEM) together with UNICEF for the year 1995-2003 period and the report was published in 2004 entitled "Public Expenditures on children in Argentina" (Cummins, M., (2016)). Consequently, many other countries have initiated and



implemented this exercise across the globe. We discuss in detail the paper by Cummins, M. (2016) that has given a cross-country framework of design of child-budgets. Countries like Argentina, Ecuador, Colombia, Peru, Egypt, India, Mexico, El Salvador, Uganda, Wales, Yemen, and Dominican Republic define the child-related objectives differently and have categorised the list of expenditures differently.

**Table 1: Cross-country framework in categorising expenditures for Child-Budget**

<b>S no.</b>	<b>Country</b>	<b>Expenditure category used</b>
<b>1</b>	<b>Argentina</b>	1. Specific 2. Indirect
<b>2</b>	<b>Colombia</b>	1. Direct
<b>3</b>	<b>Dominican Republic</b>	1. Direct 2. Indirect 3. Investment Support
<b>4</b>	<b>Ecuador</b>	1. Specific
<b>5</b>	<b>Egypt</b>	1. Directly Targeted 2. Partially Targeted 3. Public Goods
<b>6</b>	<b>El Salvador</b>	1. Direct 2. Indirect 3. General
<b>7</b>	<b>Honduras</b>	1. Specific 2. Indirect
<b>8</b>	<b>India</b>	1. Specific
<b>9</b>	<b>Mexico</b>	1. Direct 2. Agent 3. Expanded 4. Public Goods
<b>10</b>	<b>Peru</b>	1. Specific 2. Non-Specific
<b>11</b>	<b>Uganda</b>	1. Direct 2. Indirect
<b>12</b>	<b>Wales</b>	1. Direct 2. Indirect 3. Statistical
<b>13</b>	<b>Yemen</b>	1. Specific

Source: Cummins, M. (2016)

*Wales*, one of the high-income countries, is the only territory in the European Union to have carried out such an analysis. Only after *Save the children* foundation published reports in the year 2003 and 2006 addressing need for public financing for children in Wales, this was taken into consideration by the Children and Young People Committee of the National Assembly for Wales which then issued *Children's Budgeting in Wales* in 2009. The methodology is built on Budget expenditure lines (BEL) that are used to estimate the financial provision of the particular group from the national budget. It started with budgeting of children at first but is now expanded over different age group of 0-17, 18-25, 26-64 and aged 65 and above. Herein, each age group is then based on the 3 different expenditures; direct, indirect and others using statistical data available (Table 1).

Amongst the Latin-American countries, *Argentina*, signed a master plan with the UNICEF for the period 2002-2004 regarding the monitoring aspects of the government policies in consonance with the Convention on the Rights of the Child. The methodology is based on the looking at the budget through two approaches; one is based on the degree of specification of policies and programmes; the other is through the functions involved. The expenditure is classified into specific, indirect, expanded and expenditure on public goods. Specific expenditure implies programme allocations exclusively directed to children while indirect expenditure means allocations to family or other agents in the form of cash transfers to families, food programmes etc. Expanded expenditures are those expenditures that benefit a wider population group of which children are a sub-group such as assistance programmes, programmes for improvement in the standard of living of the people. Other expenditure includes the allocations for public goods such as defence, security and government administration etc that benefit children. These three expenditure allocations are then measured using separate indices. The other 'functional criteria' identifies 11 types of expenditures that can be later specified under four categories for the analysis. These are direct assistance, living conditions, development and integration, sports and recreation, education, nutrition and food, protection of children and adolescents, health, medical insurance, science and technology and other urban services (Cummins, M. 2016).

In *Mexico*, only in 2014 did the national congress approved 'child-spending markers' where in each ministry is required to report a child focussed expenditure among their programmes and schemes which will also be the part of the Annual budget. The budget lines are identified on the basis of the child right for development, participation,

protection and survival which is further decomposed into thematic areas such as education, health, nutrition etc.

*Ecuador*, a country in South America, specified a child classifier as a budget line in 2014 although it has a long history of assessing the social sector spending since 1990s. *El Salvador*, a country in Central America, have also initiated studies in child budgeting since 2011 however, it is still to be implemented. Also, Peruvian government by public law in 2008 commenced the classification of the budgets according to the needs and rights of children. Then, in 2014, the classification was accepted as an official mechanism for monitoring the National Action Plan for Children and Adolescents, 2012-2021 through an illustrative methodology of dividing the expenditures into specific and non-specific child expenditures.

The taxonomy was developed as follows in the paper by Cummins, M. (2016):

1. Form inter-institutional working group
2. Identify child-related policies and goals
3. Define concepts and criteria
4. Analyse budget information
5. Identify all child-focused spending
6. Determine weights/partitioning criteria for non-specific spending
7. Sum amounts and generate analytical outputs
8. Link the budget for children and adolescents according to objectives and policy goals

Other countries such as Indonesia, South Africa, Nepal and the United States of America have also initiated many studies in child-budgeting analysis. Another vertical in this is the concept of '*Child-Participatory Budgeting*'. In such a framework, the government involves discussions with the children or children's groups and take views on the budgetary processes. This phenomenon of participatory budgeting was first introduced in Brazil as a mechanism used by the local government where citizens were invited to work together to identify budget priorities. Countries like Bangladesh, Croatia, Ghana, El Salvador, Indonesia, Ireland, Kenya, Philippines and India (through NGOS or child groups) and many more have initiated a representative and participatory democracy too (Marshall, C. et al. (2016)).

In India, the earliest initiatives date back to the year 1974 when the government launched its first National Policy for Children (NPC). The policy intended to put in force

the commitments of the government towards its children as per the Constitution. These initiatives were taken up essentially in the areas of child-care, protection, education etc. However, the policy imperatives kept on upgrading and subsequently were adopted in 1979, 1992, 2005 and then in 2016 (MWCD, 2016). Recognising the need to address the rights of children, India signed the UN Convention on the Rights of the Child (CRC) in 1992 and affirmed its commitment to ensure development of the children as a priority. Simultaneously, the importance of budget monitoring for children was first taken up as a tool by an Indian Non-Profit organisation 'HAQ: Centre for Child Rights' in the year 2000. Then in 2003, the Ministry of Women and Child Development (MWCD) undertook a similar study based on the methodology developed by HAQ. Since then, the Ministry in its annual report started to publish a chapter on 'child-budgeting'. Only in 2008, a separate statement on the budget provisions for the welfare of children was published as statement no 22 of volume 1 of the Expenditure Budget of the Union Government. The methodology works by specifying the expenditures directly affecting children. The allocations by different ministries with respect to the welfare of children is mentioned in the statement no 12 of the Union Budget (2018-19). Additionally, the concept of child-budgeting is also the part of monitoring and evaluation framework of National Plan of Action for Children, 2016-2017 that is based on four objectives; Survival, health and nutrition, education and development, protection and participation of children below the age of 18 years (MWCD (2016)). HAQ continues to publish child-budgeting for the states as well. Many states in India have now taken up this initiative to disaggregate their state budgets to assess the allocation of total public resources directed to prioritising children health, education, social protection & early childhood development. This has been an enterprising fiscal innovation by the Ministry of Women and Child Development after the Gender budgeting initiatives. In this paper, we analyse that budget statement of Odisha which began publishing the Child-budget statement in FY20. This is now a routine publication along with the state budget.

### **3. Fiscal Profile of Odisha**

This section evaluates the fiscal profile - revenue and expenditure position of the state of Odisha. The objective is to examine the state's ability to deliver its social sector commitments in the wake of any fiscal shocks in the present such as the pandemic and unforeseen events in the future.

### 3.1: Fiscal position

Over the period of analysis, we observe that the state ran a fiscal surplus in the year 2011-12 (0.27 as a % of GSDP). With the increasing developmental needs of the state, this turned into fiscal deficit but at the same time the state adhered to guidelines under the FRBM act keeping the Fiscal Deficit well below the threshold limits. Interestingly, there also existed revenue surplus in the state since 2005-06 (Government of Odisha, 2019) exhibiting an exemplar in terms of public financial management.

**Table 2: Debt and Deficits (as a % of GSDP)**

Budget Details\Years	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 RE	2021-2022 BE
<b>RD as a % of GSDP</b>	-2.43	-2.18	-1.12	-1.87	-3.08	-2.35	-3.06	-3.77	-0.61	-0.62	-1.03
<b>FD as a % of GSDP</b>	-0.27	0.00	1.56	1.74	2.15	2.38	2.14	2.70	4.75	4.71	3.49
<b>Outstanding liabilities</b>	18.38	16.56	15.08	16.07	18.19	18.19	22.27	28.72	31.80	36.94	25.51
<b>Note: Deficit (+), surplus (-)</b>											
<b>Source: Odisha Budget documents (various years), and State finances data at NIPFP, Finance Accounts Odisha</b>											

By the end of the year 2019, the world witnessed global crisis with the Covid-19 pandemic. India was no exception and eventually the macroeconomic situation was badly hit by both the waves of the pandemic surfaced. Table 2 depicts a rise in fiscal deficit to 4.71 % in 2020-21 RE which is however expected to reduce to 3.49 % in 2021-22 BE, given the affirmative pace of recovery. With the 15<sup>th</sup> Finance Commission recommendations for the year 2021-2026, we see a forward approach by the commission in terms of relaxing the fiscal deficit variable and continue with the revenue deficit grants to help adjust the state governments with the fiscal shocks triggered by Covid-19. Since states are dependent on transfers, such grants shall help compensate the states for the fall in tax revenues and disruptions in tax mobilisation (Chakraborty P., 2021). However, in the long run, the performance of the states shall depend on their rate of recovery from this economic fallout. This largely depends on the rate of vaccination in the state so that

the states can come back on the path of fiscal consolidation. Otherwise, the debt-GDP ratio shall be unmanageable. The state is affirmative in reducing the debt-GDP ratio and is expected to reduce it to approximately 25 % for 2021-22 BE which has been as high as 36.94% for 2020-2021RE.

Herein, we observe that although the post- Covid situation has compromised the fiscal position of the state with souring revenues and overburdened health system, Odisha performance has been much stronger as compared to other states in terms of the fiscal parameters (Government of Odisha, 2021). It has managed the situation quite profusely pulling out extra resources from the revenue surplus buckets and a manageable fiscal deficit, making room to tackle Covid-crises. We now discuss the revenue and expenditure position of the state of Odisha in the following sub-sections in detail.

### **3.2 Revenue Position**

Odisha has been a revenue surplus state since 2011-12 and even before the period under consideration. The total revenue receipts for the state have risen from 17.43 % in 2011-12 to more than 20 % since 2014-15 (see table 3). The major contributor to the total revenue receipts has been the central transfers that have risen since 2015-16 which was the first year of 14<sup>th</sup> Finance commission transfers. On the other hand, the own-tax revenue receipts of the state have been consistent in the range of 8-10 % in the period from 2011-12 to 2018-19 barring a slowdown in 2016-17 which was because IOCL (Indian Oil Corporation Limited) had held back Rs 1,796 crores towards VAT (CAG,2017). The own-revenue receipts increased to approx. 11% in the period 2018-20 while the projections for 2021-2022 BE show the own revenue receipts close to 10%. This is because of slow recovery of the economy amidst the pandemic.

This human crisis mandated the need for extra resources to fulfil the emergency requirements and therefore we see that revenue surplus has shrunk from -3.77 % to -0.62% in 2020-2021 RE (see table 2). In the aftermath of the 2<sup>nd</sup> wave that hit India the worse in mid-April, the revenue from GST has slightly picked up levelling the Revenue Deficit to -1.03% in 2021-22 BE. While the revenue surplus took a downward move, the total revenue receipts are expected to be around 21.43% in 2021-2022 BE (see table 3). However, the actual picture of total revenue generation and loss can be configured till next year which shall accumulate the effect of the 2<sup>nd</sup> wave and the subsequent recovery from it. Categories of own tax revenue and central transfers to the state have been also calculated as a % of Total Revenue Receipts in Table 1 of the Appendix.

**Table 3: Revenue Receipts (as a % of GSDP)**

<b>Budget details\Years</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21RE</b>	<b>2021-22 BE</b>
Own Revenue Receipts	8.61	9.50	9.50	10.31	10.69	9.14	10.07	11.83	11.84	14.19	9.81
<b>Own tax revenue</b>	5.82	6.18	6.35	7.33	7.71	6.76	7.74	8.04	8.15	8.62	6.40
<b>Own non-tax revenue</b>	2.79	3.32	3.15	2.98	2.98	2.38	2.33	3.79	3.69	5.57	3.41
Central Transfers	8.82	8.56	8.90	10.75	12.90	12.83	13.55	14.58	13.77	14.24	11.62
<b>Share in Central taxes (tax devolution)</b>	5.29	5.74	5.73	5.98	8.07	8.37	8.67	9.38	7.68	6.75	5.14
<b>Grants from Centre</b>	3.53	2.82	3.17	4.77	4.84	4.46	4.88	5.20	6.09	7.49	6.48
Total Revenue Receipts (A+B)	17.43	18.05	18.41	21.06	23.59	21.97	23.62	26.41	25.62	28.44	21.43

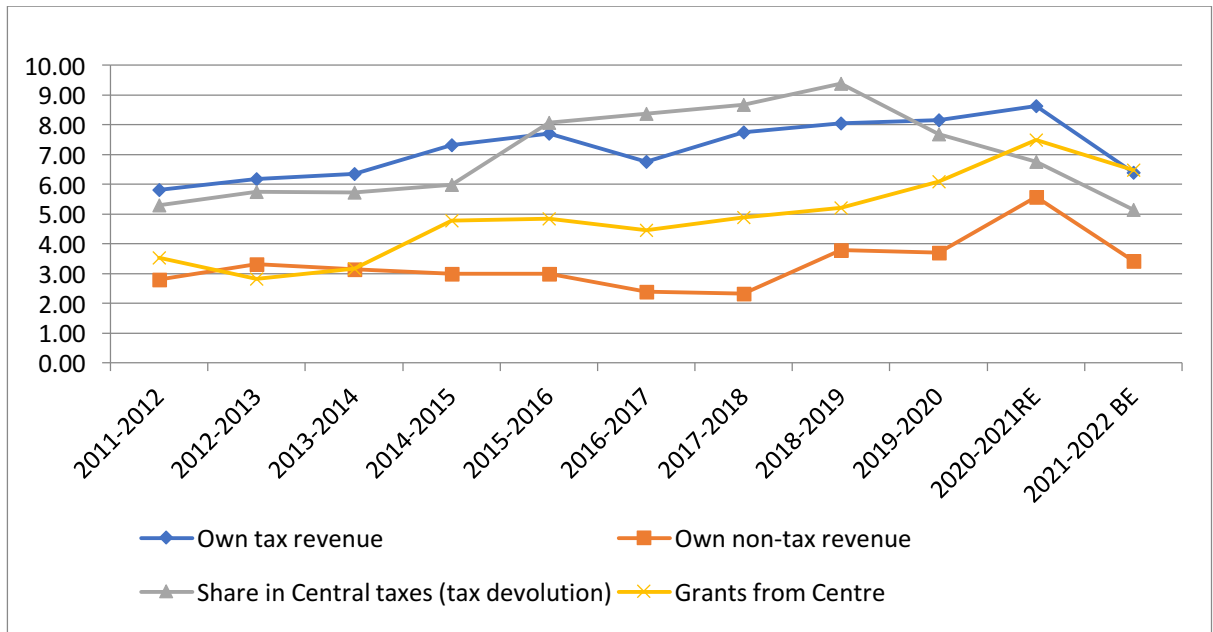
Source: Budget Documents of Odisha (various years)

A graphical representation of the trend in the revenue position of the state of Odisha is presented in Figure 2. We observe that in 2015, before the 14<sup>th</sup> Finance commission recommendations were adopted, the major source of revenue was the own tax revenue for the state. From 2015 onwards, vertical devolution of taxes to states increased from 32% to 42% from the centre through 14<sup>th</sup> Finance commission. As a result, revenue dependency of the state changed and maximum contribution attributed from central shareable taxes. Presently, the Finance Commissions transfers account for almost 70% of all central transfers to the states.

From 2020-2021 onwards, we see a sharp decline in the transfers as the 15<sup>th</sup> Finance commission transfers reduced the share of taxes to 41%. Alongside, Odisha's GSDP has increased over the years and its ranking based on the per capita income classification have improved from the 15<sup>th</sup> position to 11<sup>th</sup> position (Chakraborty P., 2021). However, the Government of Odisha has estimated lower Budget estimates for the year 2021-22 BE.

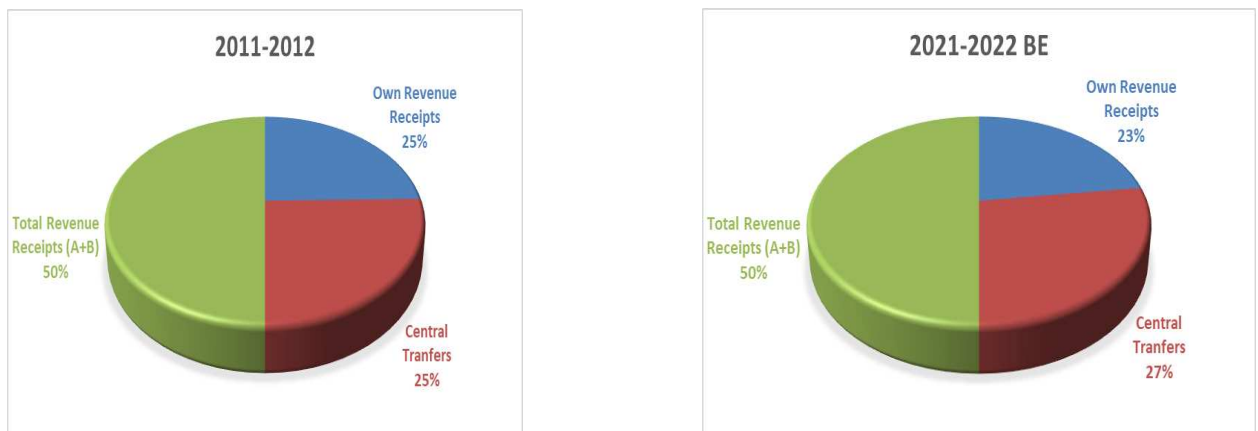
The state own revenues shall take time to pick up. This largely depends on the country's economic activity to restart at the same pace as before the pandemic. A comparative picture of the total revenue receipts categorisation for the year 2011 & 2021-2022 BE is presented in figure 3.

**Figure 2- Revenue Position of the State of Odisha**



Source: Odisha Finance Accounts (various years)

**Figure 3: Composition of Total Revenue Receipts of Odisha**



Source: Odisha Finance Accounts (various years)

### 3.3 Expenditure Position

In this section, we analyse the total expenditures for the state of Odisha and the sub-category Revenue Expenditure and Capital Expenditure. Under the period of analysis, the total expenditures of the state have been increasing owing to the development priorities. It was approximately 17 % in 2011-12 and has increased to 25% of the GSDP for the year 2019-20. (See table 4). The pandemic, in the year 2020, necessitated emergency



measures, shooting up the Revenue Expenditures and increased total expenditure to 33.15% in the year 2020-2021 RE. Simultaneously, in order to maintain the CAPEX at sustained rate, Government of India leveraged the limit of fiscal deficit by additional 2% of GSDP to allow the state governments to borrow to fulfil the emergency needs of the state and makeup for the GST revenue shortfall out of the reduced economic activity (Government of Odisha, 2021).

Out of the total expenditure for the state of Odisha, Revenue Expenditure i.e., expenditure incurred on salaries, wages, maintenance of present level of services as well as interest payments forms the largest part. Interesting to note is that Revenue Expenditure in the year 2011-12 comprised of 88% of total expenditure although this ratio has been declining. It declined from 88 % to 77 % for the years 2015-2018 period but has gone up to 82% in 2019-20 to 83 % in 2020-2021 RE owing to the release in arrears pensions and salaries as per the FRBM Statement of Odisha, 2021-22. However, the government is committed to reduce this expenditure to around 81% for 2021-22 BE (see Appendix table 2).

On the other hand, since a larger part of the total expenditure is recurrent in nature and non-developmental, this also reduces the fiscal space for additional investment in the developmental expenditure that could have been undertaken. However, the Government of Odisha managed to incur expenditures on the development needs of the state. The share of capital expenditure has gradually increased from 11% of the total expenditures in the year 2011-12 to more than 20% in 2015-2019 period. However, Comparing the estimates of the Actuals of 2019-20 onwards, we observe decline in the share of Capital Expenditure to 18% in 2021-2022 BE (see table 2 of the Appendix). The unprecedented crisis in the country in the initial phase of 2020 completely halted economic activity particularly CAPEX due to unambiguity of the situation. Comparing as a % of GSDP, the share of Capital Expenditure was approx. 2% in 2011-12 that has increased to approx. 4% after 2015-16. The share of CAPEX in the year 2018-19 was 6.46% which reduced to 5.36 % in 2019-20. This further has got impacted and is expected to be around 4.52 %in 2021-22 BE (see table 4).

**Table 4: Trends in Expenditure as a % of GSDP**

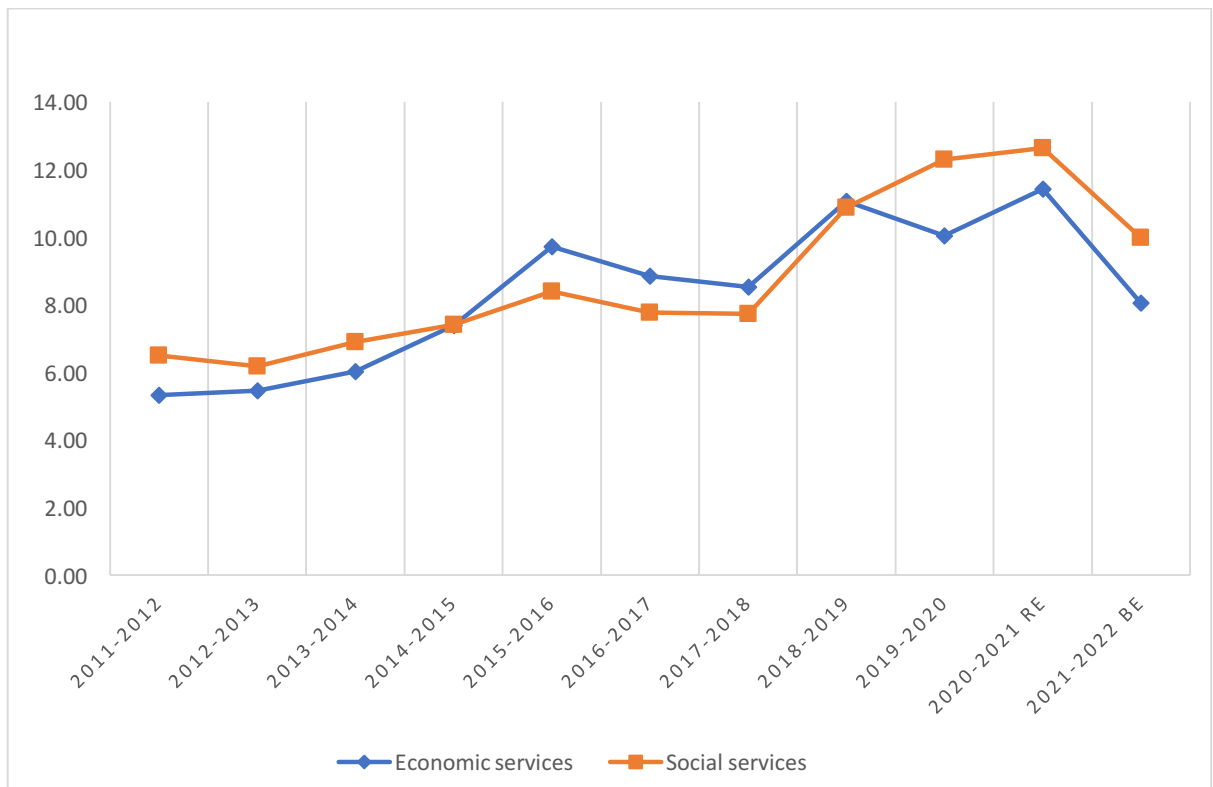
<b>Budget</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020-</b>	<b>2021-</b>
<b>Details\Years</b>	<b>-12</b>	<b>-13</b>	<b>-14</b>	<b>-15</b>	<b>-16</b>	<b>-17</b>	<b>-18</b>	<b>-19</b>	<b>-20</b>	<b>21 RE</b>	<b>22 BE</b>
<b>Revenue</b>	15.01	14.61	15.39	16.27	17.90	16.52	16.46	22.65	25.00	27.82	20.40
<b>Expenditure</b>											
<b>Capital expenditure</b>	1.95	2.15	2.62	3.52	5.20	4.69	4.84	6.46	5.36	5.33	4.52
<b>Total expenditure of which</b>	16.95	16.76	18.00	19.80	23.10	21.21	21.30	29.11	30.36	33.15	24.93
<b>Economic services</b>	5.33	5.45	6.03	7.39	9.72	8.84	8.52	11.07	10.04	11.43	8.06
<b>Social services</b>	6.49	6.18	6.90	7.40	8.39	7.77	7.74	10.87	12.30	12.64	9.99
<b>Education</b>	2.99	2.79	2.85	3.24	3.52	3.09	3.33	4.52	4.54	4.92	3.68
<b>Medical and Public Health</b>	0.50	0.59	0.60	0.93	1.07	1.12	1.05	1.51	1.56	2.33	1.59
<b>Interest Payments</b>	1.12	1.07	0.97	0.89	1.02	1.02	1.14	1.54	1.53	1.90	1.37
<b>Social Welfare and Nutrition</b>	1.80	1.35	1.89	1.51	1.60	1.49	1.20	1.79	2.75	2.21	1.66
<b>Water Supply Sanitation, Housing and Urban Development</b>	0.48	0.57	0.80	0.87	1.24	1.25	1.34	2.05	2.63	2.24	2.34
<b>WELFARE OF SC, ST AND OBC</b>	0.55	0.63	0.59	0.59	0.74	0.62	0.63	0.83	0.66	0.73	0.58

Source: Budget Documents of Odisha (various years) and Data Bank, NIPFP

Disaggregating the total expenditures further with economic and social services, as seen in table 4, we see that the expenditure on social services was higher than expenditure on economic services from 2011-12 to 2014-15. The graphic representation of trend of allocations on different services from 2011-12 to 2021-22 BE is presented in figure 4 and their expenditure sub-categories are depicted in figure 5. The expenditure on economic services increased rapidly from 7.39 % in 2014-15 to 9.72 % in 2015-16 and has continued to remain higher than the expenditure on social services till 2019-20. The effect of the pandemic is observed in the form of higher percentage of social services as a % of GSDP as compared to share of economic services in the year 2019-20 & 2020-2021 RE. The higher allocations on the social services are expected to continue in the 2021-22 BE as well owing to the additional livelihood & unemployment assistance programmes that have been implemented especially for the large rural population in the state.

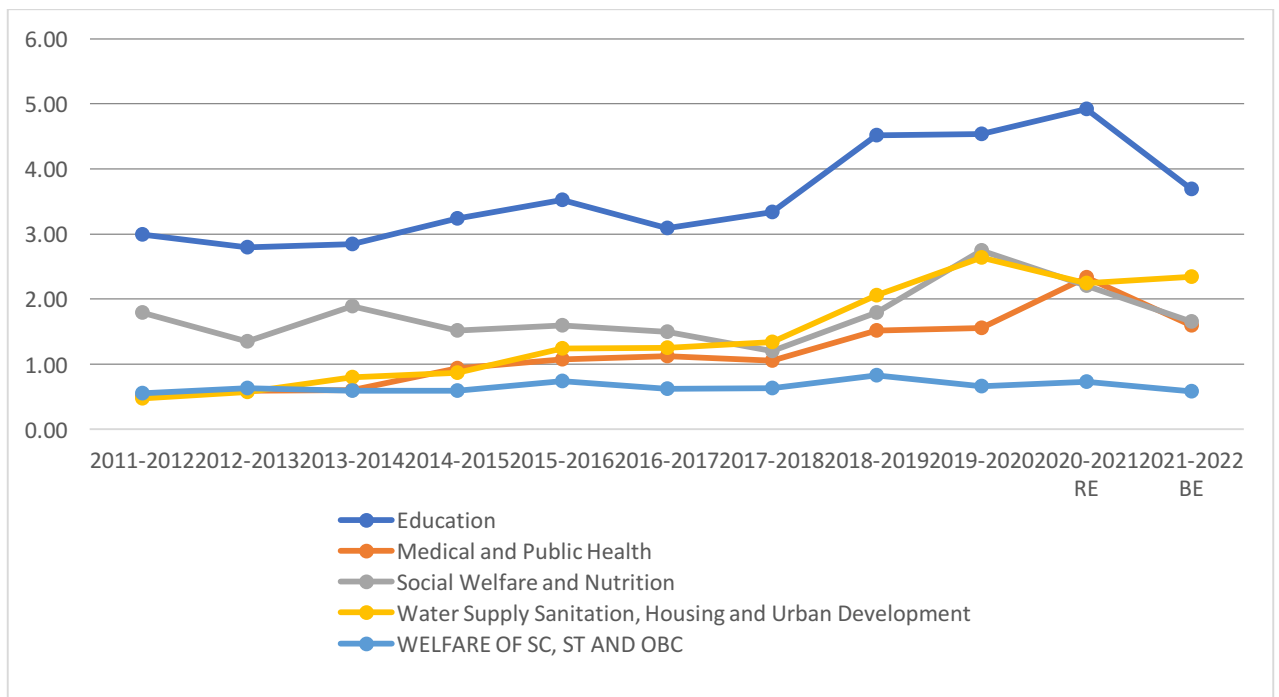
Breaking up the total expenditures further into sub-categories, we see that the state of Odisha has been spending the maximum on education since 2011-12. Expenditure on Medical, public health and family welfare was less than 1 % between 2011-12 to 2014-15 but has gradually increased in the following years and is now expected to be around 2% for 2021-22 BE. This rise in expenditure allocation on Medical and Public health owes to the pandemic that necessitated the need for health care facilities to the population. Since this expenditure was impulsive, the Government may have experienced delay in completing the interest payments and hence we observe the interest payments are approx. 2 % of GSDP in the year 2020-2021RE. However, the interest payments are budgeted to reduce to 1.3 % of GSDP for the year 2021-2022 BE with an expectation of recovery from revenue sources. Additionally, the state has been spending more than 1% on social welfare and nutrition from 2011-12 to 2018-19. Given Odisha's large tribal population and the crisis due to pandemic, emergency assistance programs were taken up by the state governments to sustain livelihoods and ensure employment opportunities levelling up the percentage to more than 2% of GSDP in the year 2019-20 and 2020-2021 RE. The state government has allocated around 1.66 % GSDP for the year 2021-22 BE for the same. Another important factor that warrants better standard of living is spending on water supply and sanitation. In the period of analysis, we notice that the expenditure on this vertical was below 1% of GSDP from 2011-12 to 2014-15 that gradually increased to more than 1% of GSDP in the period 2015-2018. Interestingly, this subject receives second maximum allocations after education of more than 2% of GSDP since 2019 (see figure 5). We now move on to discuss in detail the budget allocations specifically for children in the next section.

**Figure 4- Expenditure on various services**



Source: Odisha Finance Accounts (various years)

**Figure 5- Expenditure on various sectors**



Source: Odisha Finance Accounts (various years)

## 4. Child-budget Statement: An Analysis

In this section, we study the expenditure allocations on Children for the state of Odisha by discussing the Child-Budget statements for the year 2019-20, 2020-2021 and 2021-2022. The period under analysis covers the period of global crisis which could possibly give some reflections on how the state has managed to keep the children's priorities in perspective while combating the pandemic simultaneously. The study so far has revealed state of Odisha as a fiscal prudent state. It was the first state to make emergency arrangements for the possible prevention of the pandemic in the country (Dept. of Finance, Government of Odisha, 2021). But before we dive into the extended allocations for the children, we look at the performance of the Anthropometric indicators indicating the health status of children in the state (see Table 5) based on last three National Family Health Surveys and other educational parameters.

### 4.1 Health Status of Children in Odisha

In the period between NFHS-3 and NFHS-4, we observe that the prevalence of stunting declined from 45 percent to 34 percent. Chakrabarti S., et al, 2021 observed that MDM scheme improved the anthropometric indicators of child growth by 13-32% from 2006-2016 and empirically proved that mid-day meal and stunting in the next generation have strong linkages. The improvements in the key indicators covering the period from 2006 i.e., NFHS-3 till NFHS-4 has been impressive. The contributing factors to this have been the political stability in the state and the continuous initiatives by the state government along with the nationally implemented nutritional programmes that have levelled up the performance of the key indicators (Kohli et al, 2017). Hence, Dependence on the scheme proved essential in the post-pandemic time as well because of their implementation at scale, coverage of vulnerable groups and its spill over effects.

However, the latest survey, NFHS-5 (2019-2021), reveals no notable improvement from NFHS-4. The prevalence of stunting has reduced marginally (34.1% to 31%) while the preponderance of wasting & severely wasted also shows no significant reduction. More alarming is the percentage of anaemic children under 5 years of age that has increased substantially (44% in NFHS-4 to 64% in NFHS-5). Even though there have been several initiatives taken up to reduce the prevalence of anaemia, the state still lags behind the global target of 31.5% by 2025. The pandemic even undermined the progress of these parameters with temporary disruptions in the Mid-day Meal scheme services and other nutritional intervention schemes. However, the Odisha government launched Strategy for

Odisha's Pathway to Accelerated Nutrition (SOPAN 2020) to achieve the nutrition targets alongside National Nutrition Mission to accelerate the process further. In the post-pandemic times, it is likely that Child Malnutrition shall remain a critical challenge for the country. Therefore, we believe that the child budget statement shall fulfil the need to have an informed allocation for children that shall assist in directing resource mobilisation in the areas that need due attention.

**Table 5: Anthropometric Indicators for Odisha**

Indicators	NFHS-3 (2005-06)	NFHS-4 (2015-16)	NFHS-5 (2019-21)
	total	total	total
<b>Children under 5 years who are stunted (height-for-age) (%)</b>	45	34.1	31
<b>Children under 5 years who are wasted (weight-for-height) (%)</b>	19.6	20.4	18.1
<b>Children under 5 years who are severely wasted (weight-for-height) (%)</b>	5.2	6.4	6.1
<b>Children under 5 years who are underweight (weight-for-age) (%)</b>	40.7	34.4	29.7
<b>Children age 6-59 months who are anaemic (&lt;11.0 g/dl) (%)</b>	65	44.6	64.2

Source: NFHS-3,4,5, State Fact Sheet, Odisha

#### 4.2 Education access of Children in Odisha

In the state of Odisha, as per Census 2011, the overall literacy rate is 72.9%. The literacy rate in the rural areas is 70.2 % and 85.7 % in the urban areas. The male and the female literacy rate in both the urban and rural areas is even highly skewed (see Table 6). The literacy rate among males is higher than female literacy rate both in the urban and rural areas. Together for both men and women, the literacy rate are much lower in the rural areas vis-à-vis urban areas.

**Table 6: Literacy Rate Among Males and Females in Odisha**

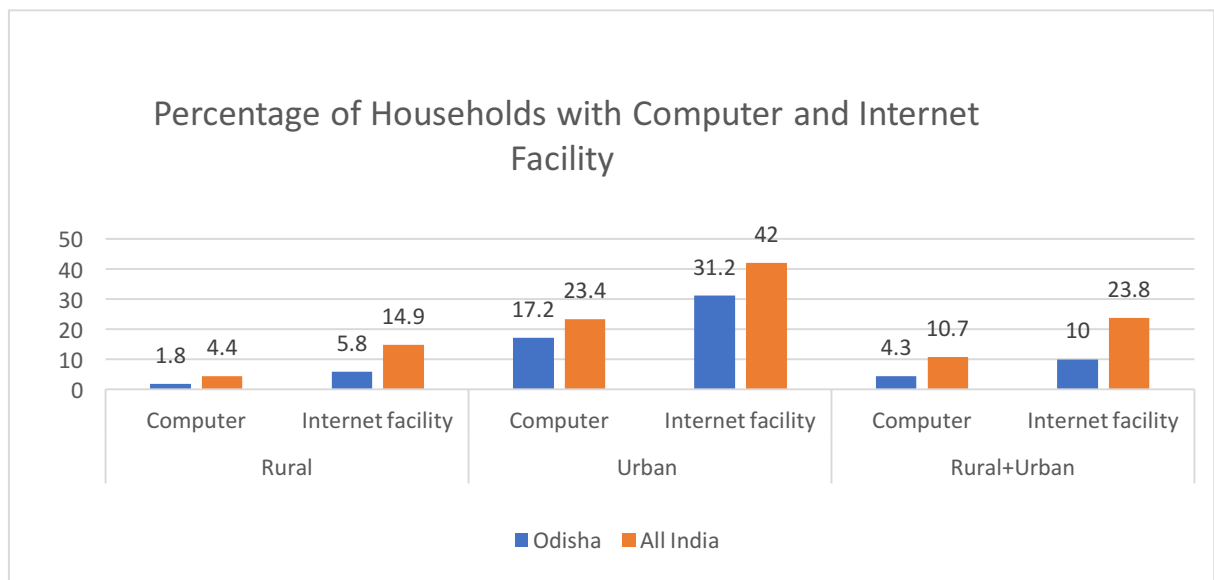
	Rural (%)	Urban (%)
<b>Male</b>	79.6	90.7
<b>Female</b>	60.7	80.4

Source: Census (2011), Government of India

In terms of availability and accessibility of resources, The NSSO 75<sup>th</sup> round survey on 'Household Social consumption on education in India' (June 2017- June 2018) published by Ministry of Statistics and Programme Implementation (MOSPI) in July, 2020 reports significant disparities amongst the rural and urban households in terms of

availability of computers, ability to operate the computer, and access to internet itself. Only 1.8% of rural households in Odisha have computers and 5.8% have access to internet in the rural households while 17% of urban households possess computers and 31% of them have internet accessibility (see figure 6). Clearly, the state's comparison with All India levels shows alarming and concerning results when on the other hand the government aims to digitalise India. It is quite evident from the figure below that much work needs to be done to make the accessibility, availability and ability to use the internet for every section of the society. Since the pandemic has forced schools to teach through digital mode, it sounds like a distant dream when all the three A's are still a distant goal. The survey also checks these parameters based on gender as well as age group wise (see Appendix Table 5&6).

**Figure 6: Percentage of Households with computer and internet facility: Odisha and**



**All India**

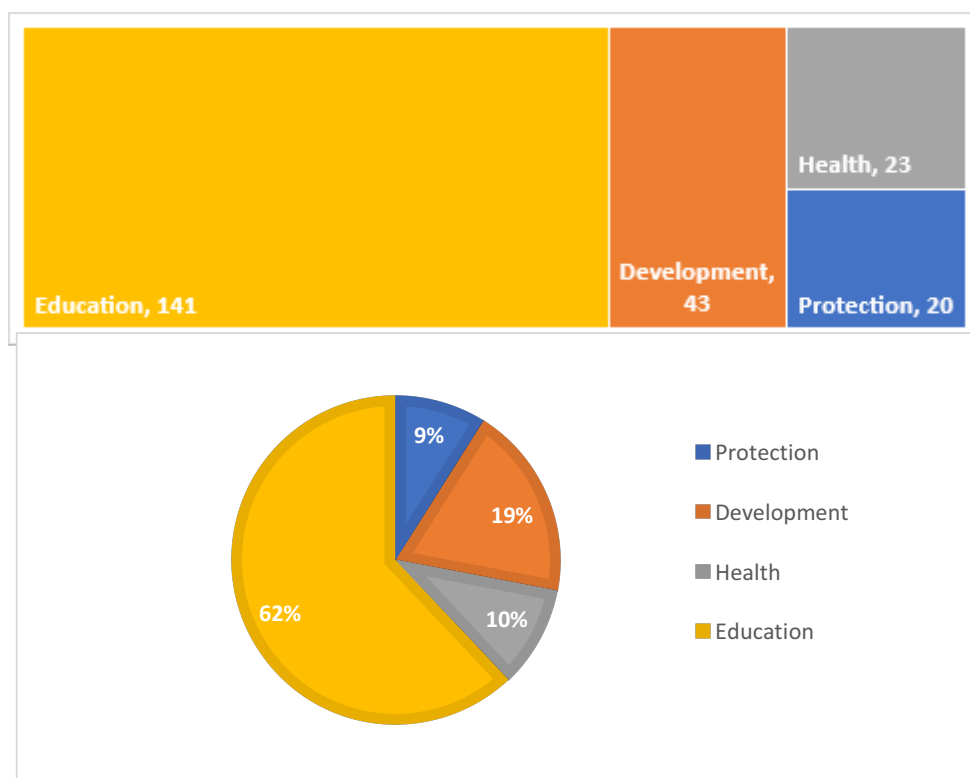
Source: (Basic data) MOSPI (2020)

### 4.3 Child-Budget Statements of the state of Odisha: Analysis

It is indeed undeniable that Odisha has been making consistent efforts in using Public Financial Management (PFM) practices for advancing gender equality and socio-economic development of children. In its Budget 2019-20, the state government of Odisha introduced their first Child-Budget statement. The statement covers the expenditure allocations that directly affects the welfare of children in the age-group of 0-18 years. It is defined on four grounds; Development, Health, Education and Protection (DHEP) to monitor the development aspects closely and vividly.

In terms of sectoral distribution<sup>7</sup> of the allocations for children, maximum number of schemes lie in the education sector (141) that counts to approx. 62% of total allocations for the Budget 2021-22 (see Figure 7 below). This is followed by schemes for development (43), health (23) and Protection (20). As compared to previous budgets, we observe that Health and Protection have gained importance and more allocations were made in the form of new schemes in 2021-22 budget as compared to 2019-20 (Figure 8 below). A detailed list of schemes, thematic-wise, covering the allocations is presented in Table 10 of Appendix.

**Figure 7: Total number of schemes as per sectoral distribution for 2021-22 BE**

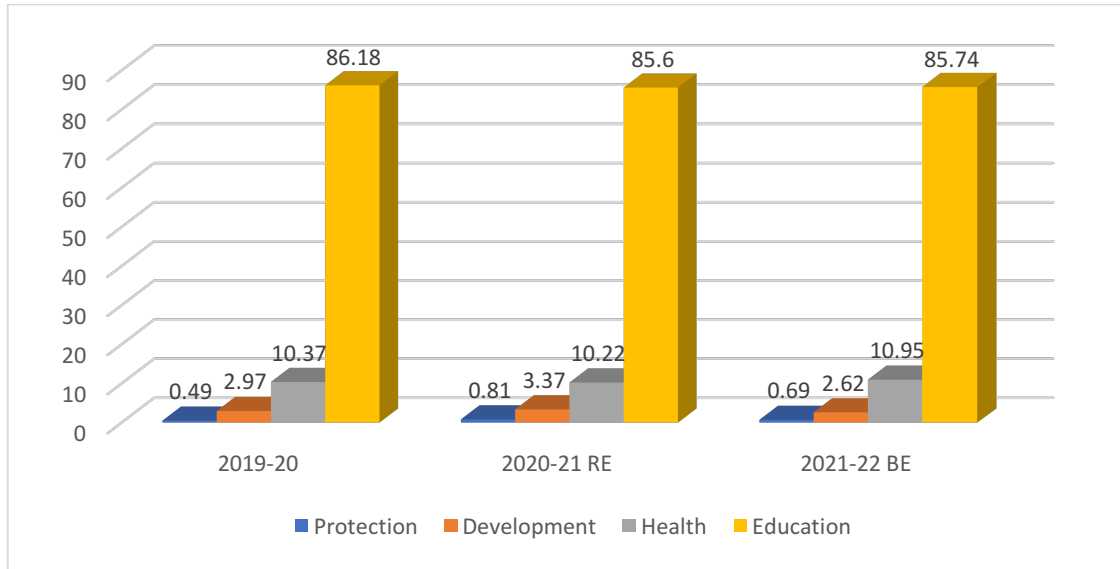


Source: Child Budget Statement of Odisha 2021-22, Government of Odisha, India.

**Figure 8: % wise distribution over schemes in the various budgets**

<sup>7</sup> Distribution of allocations based on Health, Protection, Development and Education as mentioned in the child budget statement of Odisha.





Source: Child Budget Statement of Odisha 2021-22, Government of Odisha, India.

The state government of Odisha identified ten departments that contributed to child welfare and calculated their percentage share out of their total expenditures. Out of all, School and Mass education followed by Department of Women and Child Development contribute maximum share of their total budget spending on children. Following the same methodology, the Budget of 2020-2021 & 2021-2022 reflects thirteen departments that have exclusive allocations for children. The new added departments are Department of Law, Works and Rural Development. Considering the situation in the wake of pandemic, the state declared the pandemic as a disaster under the Disaster Management Act, 2005 (Government of Odisha, 2021). In order to protect the livelihoods of the displaced, migrant workers, an allocation of Rs.1484 crores were allocated under the Disaster Response funds in the supplementary budget in November, 2020. This came along with other special livelihoods intervention schemes for the rural livelihoods by generating employment opportunities in agriculture, fishing, forestry, handlooms etc (Government of Odisha, 2021).

Following Table 7, categorising the expenditure allocations department-wise, we observe that School and Mass Education Department spends almost their entire budget on children. This is followed by the Department of Women and Child Development (82%) allocations directly for the welfare of children in 2020-2021 RE & 2021-2022 BE. However, we must note here that the percentage of allocations for this department has considerably reduced from 94% in 2017-18 to 76% in 2019-20. This could be because of limited resources available by the government.

Another socio-economic challenge for the government was to save lives & ensure livelihoods of the people in the pandemic. Hence, through social protection measures, we see an increased contribution in the total allocations to the department of social security and empowerment of persons with Disability in the 2020-2021 RE. Other Departments namely Rural Development, Works, Law and Disaster Management have budgeted less than 0.5 % of their budget for the year 2019-20 & 2020-2021 RE. The Home Departments allocations in the year 2019-20 to 2021-2022 BE are on account of allocations to protect children against crime falling under the Programme Expenditure category (see table 7 below).

**Table 7: Sectoral child-specific Expenditures over their total budget (in % )**

S. No.	Departments	% Share of their total budget 2017- 18	% Share of their total budget 2018- 19	% Share of their total budget 2019- 20	% Share of their total budget 2020- 21 RE	% Share of their total budget 2021- 22 BE
1	Home	0.00	0.00	0.04	0.65	0.62
2	School and Mass Education	100.31	100.28	100.40	100.00	99.97
3	Scheduled Tribe & Scheduled Caste Development	73.15	69.06	75.99	68.39	68.13
4	Health and Family Welfare	1.57	2.90	2.95	1.40	0.92
5	Labour & Employees State Insurance	0.74	1.30	2.36	1.38	1.38
6	Sports & Youth Services	3.36	0.01	0.03	0.03	0.02
7	Department of Women & Child Development and Mission Shakti	94.26	74.86	76.28	82.02	81.38

<b>8</b>	Higher Education	1.11	1.29	1.24	1.50	1.26
<b>9</b>	Social Security & Empowerment of persons with Disability	1.66	2.00	1.26	2.10	1.78
<b>10</b>	Food Supplies & Consumer Welfare	0.00	0.05	0.00	0.00	0.00
<b>11</b>	Works	0.00	0.09	0.09	0.09	0.09
<b>12</b>	Rural Development	0.00	0.00	0.22	0.38	0.00
<b>13</b>	Law	0.00	0.00	0.00	0.03	0.01
<b>14</b>	Disaster Management	0.00	0.00	0.00	0.35	0.00
<b>Source: Author's calculations</b>						

At an aggregate level, we find that there has been consecutive increase in the allocations in the years for the Actuals of 2017-18, 2018-19, 2019-20. Furthermore, this trend is prevalent in the revised estimates of the year 2020-2021 and a higher budgeted allocation for 2021-2022 BE of total Rs.24,119 crores (see table 8). However, analysing the pre and post pandemic budgets, we observe that the proportionate increase in allocations reduced considerably in 2020-2021 RE vis-à-vis 2019-2020 Actuals. The overall difference in increased allocations was almost half the increase from FY18 to FY19. This is for obvious reasons that the economic activity was almost shut in the beginning of the year 2020 that hit the cycle of activities, followed by school shutdowns and delayed response to the nutritional interventions which were previously allocated per school basis. For the BE of 2021-22, we observe the total budget for the Child-related expenditures also shows a higher allocation (see table 8 below).

**Table 8: % of Child -responsive budget of Total Budget (100 % allocations)**

	2017-18	2018-19	2019-20	2020-2021 RE	2021-2022 BE
<b>Total child related budget (Rs. in Crores)</b>	16402.79	18974.21	20111.63	20622.07	24119.72
<b>Total Budget of Odisha (Rs. in Crores)</b>	97511.48	113948.49	125167.63	135000	170000
<b>% of child related expenditures over Total Budget</b>	16.82	16.65	16.07	15.28	14.19
<b>% of child responsive budget over GSDP</b>	3.77	5.03	5.07	5.47	4.12
Source: Budget Documents of Odisha, and MOSPI, GoI					

Looking over the total expenditure in terms of % of GSDP, we observe that allocations for children have seen an upward trend over the years 2017-18 Actuals to 2020-2021 RE. The %age allocation from the GSDP stands between 3-5% for the years under consideration. This indeed is commendable as the pandemic has affected the Human development imperatives substantially. The point to note here is that even though after the pandemic hit, the proportionate rise in the child budget allocations have not been huge, but given the situation, the consistency of maintaining the scheme allocations is commendable. This is evident from the paper by (Avula, R et al, 2020) wherein 9 districts of Odisha were studied through telephonic interviews with frontline workers; 284 ASHA (Accredited Social Health Activist) and 415 Anganwadi workers (AWW) reported no disruption in service delivery of dry rations to children in the lockdown period, anti-natal care and immunisation and counselling were even organised in a safe manner. Now that the economy is picking up, we notice that the GSDP figure for the Budget 2021-22 BE have been higher than the previous year. The %age allocation for children is budgeted to be 4.12 % of GSDP as compared to 5.4% in 2020-2021 RE. We can't really say that these allocations have reduced because the rise in total budget of the state is quite high. These are based on the advanced estimates as presented in the budget for 2021-22 BE which will be correctly assessed only after two or more rounds of revision.

Hence, Child-budgeting exercise has served as a medium to supplement state's efforts to implement necessary policies directing children affected by the pandemic. The analysis reflects the state government's spending commitments to children's development, health, protection and education. Since investment in education has many spill-over effects, we observe that state is investing the maximum percentage of its expenditure on education which is required not only to improve the learning outcomes, enrolment ratio but also the nutritional health through its centrally sponsored schemes and other select state interventions. The post- pandemic focus by increased allocations for protection and health depicts the need for better health and socially safe environment which is a step further for Odisha to become a 'child-friendly' state.

Moreover, we observe that Odisha has been consistently making efforts to address the developmental needs of the state where in the Child-Budget Statement is a reflection of its aligned efforts addressing every domain of the children specifically. Such a statement shall remain helpful in scaling up interventions of which the reach is low. Moreover, this effort shall also give directions to sustain the interventions that address the majority of the population particularly the critical first 1000 days of the infant. We

now move further to address the credibility of the child-budget forecasts in the following section.

## 5. Budget Credibility

Nevertheless, Odisha's efforts to use Child Budget as a tool of budget transparency and accountability are laudable. However, higher budgetary allocation per se does not guarantee higher spending. Moreover, it is significant to know whether the budget is being fully spent or is it a case of under-utilisation. In this sense, Budget credibility is an important element in Public Financial Management (PFM) (Chakraborty L., et al, 2020). Following the paper by Chakraborty et al 2019, A credible budget forecast is the one when the budgeted variables do not deviate from their actual values. Generally, there is a deviation between variables implying errors in estimation which, in the case of a credible budget, are random in nature. An accurate budget forecast helps in better fiscal management and infers accurate forecasts of revenue and expenditures. Hence, Fiscal marksmanship denotes the fiscal forecast errors. It shows the deviation between what is budgeted and what is the actual spent across sectors. A correct forecast of the estimates is then helpful in deciding the level of fiscal deficit as well.

A score (values of ratios of budgeted/ Revised by Actuals) of above 1, on an average, implies over-estimation of the macro-fiscal variables. A score less than 1 is under-estimation of the same. In this section, we calculate the fiscal marksmanship ratio using the Actuals, Revised Estimates & Budget Estimates of year 2019-20 presented in table 9 below. The table presents the BE/Actuals ratio and RE/Actual ratio to assess the deviation across the departments on their total budget for child-related expenditures as well as for the disaggregated expenditures i.e., Programme and Administrative expenditure.

**Table 9: Fiscal Marksmanship of Child-centric allocations for Budget 2019-20**

Budget Details		BE/Actuals			RE/Actuals		
S. No.	Department	AE	PE	Total	AE	PE	Total
2.	<b>School and Mass Education Department</b>						
	Child-related Expenditures	0.0	0.0	0.0	1.1	1.0	1.1
	Total Budget			1.1			1.1

3.	<b>Scheduled Tribe &amp; Scheduled Caste Development Department</b>						
	Child-related Expenditures	0.0	0.0	0.0	0.9	1.1	1.1
	Total Budget			1.3			1.2
4.	<b>Health and Family Welfare Department</b>						
	Child-related Expenditures	0.0	0.0	0.0	2.1	0.3	0.6
	Total Budget			1.1			1.1
7.	<b>Department of Women &amp; Child Development and Mission Shakti</b>						
	Child-related Expenditures	0.0	0.0	0.0	1.0	1.2	1.2
	Total Budget			1.0			1.0
9.	<b>Department of Social Security &amp; Empowerment of persons with Disability</b>						
	Child-related Expenditures	0.0	0.0	0.0	1.1	1.0	1.1
	Total Budget			0.9			1.0

Source: (Basic data) Odisha State Budgets

Out of the eleven departments that essentially have child-related expenditures, we found allocations from five departments namely School and Mass Education, Scheduled Tribe & Scheduled Caste Development, Health and Family Welfare, Social Security & Empowerment of persons with Disability, Women & Child Development and Mission Shakti credible for the analysis. We observe that the BE/Actuals ratio for all these department allocations have a score of zero indicating perfect marksmanship. We observe that the child related expenditures do have a perfect marksmanship but the total budgets of these departments except Departments of Social Security and Empowerment of Persons with Disability indicate over-estimation of the variables which means that the budgeted allocations are more than what is actually spent. However, when we compare the RE/Actuals ratio for these departments, we examine that there is overestimation for departments i.e.; School and Mass Education Department, Scheduled Tribe & Scheduled Caste Development Department, Department of Women & Child Development and Mission Shakti & Department of Social Security & Empowerment of persons with Disability. This indicates under-utilisation of resources designated for the purpose. On the other side, Department of Health and Family Welfare indicate a ratio of 0.6. This denotes over-utilisation of spending as health being a public good and need for affordable health care facilities for all is unending.

Additionally, we use the PEFA framework which is an important tool for PFM analysis and also serves as a key indicator to measure Budget Credibility. We use the Actuals and Budget estimates for the year 2019-20 using the data from the Budget of 2019-20 and 2021-22. Budget credibility is tested based on the score A to D, wherein 5% variation is marked as score A while a 10%age variation is allotted score B. Similarly, 15% variation is allotted a score of C and anything more than that is given a score of D (Jena P.R. & Sikdar S.,2019). On basis of this framework, we performed the PEFA assessment for the child-related expenditures which are further disaggregated into Administrative Expenditure (AE) and Programme Expenditure (PE). The analysis is presented in the table 10 below.

**Table 10: PEFA Score for child-related expenditures for the state budget of 2019-20**

S no.	Department	AE		PE		Total=AE+PE	
		% age deviation	PEFA SCORE	% age deviation	PEFA SCORE	% age deviation	PEFA SCORE
1.	<b>School and Mass Education Department</b>						
	Child-related Expenditures	86.26	C	101.35	A	91.87	B
	Total Budget					0.07	A
2.	<b>Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare Department</b>						
	Child-related Expenditures	101.03	A	77.60	D	83.79	D
	Total Budget					0.24	A
3.	<b>Health and Family Welfare Department</b>						
	Child-related Expenditures	74.16	D	348.39	D	222.47	D
	Total Budget					0.08	A
4.	<b>Labour &amp; Employees State Insurance Department</b>						
	Child-related Expenditures	NA	-	99.00	A	99.00	A
	Total Budget					0.08	A
5.	<b>Sports &amp; Youth Services Department</b>						
	Child-related Expenditures	0.30	A	1.00	A	0.51	A
	Total Budget					0.05	A
6.	<b>Department of Women &amp; Child Development and Mission Shakti</b>						
	Child-related Expenditures	90.87	B	82.45	D	82.51	D
	Total Budget					0.03	A
7.	<b>Higher Education Department</b>						
	Child-related Expenditures	NA	-	95.89	A	95.89	A
	Total Budget					0.13	A

8.	<b>Department of Social Security &amp; Empowerment of persons with Disability</b>						
	Child-related Expenditures	86.11	C	111.49	B	93.53	B
	Total Budget					0.09	A
<b>Source: (Basic data) Odisha State Budget 2021-22BE and 2019-20BE</b>							

The results reveal that, at an aggregate level, the total budgets of the departments listed in the table have a credible score of 'A'. This implies that the percentage deviation between budgeted and the actual estimates is not more than 5%. While we disaggregate the expenditures into Programme and Administrative Expenditure, we see mixed responses. Looking over the results, the School and Mass Education Department which has maximum allocations for children in its budget has a score of 'C' for Administrative Expenditure indicating a deviation of more than 10% from the budgeted estimates. The PEFA score for the Programme Expenditure under this department score an 'A' with a deviation of 1.35%. The score on total allocations deviates by 9% and take the score of 'B'.

The Administrative Expenditure includes majorly salary and wages which is a committed revenue expenditure. While on the other hand, Programme Expenditures are subject to shocks and face a larger deviation from their budgeted values. Interestingly, the Department of Labour & Employees State Insurance, Sports & Youth Services & Higher Education Department have a score of 'A' on their total child-related expenditures as well as for the Administrative and Programme Expenditures as well making it the most credible of all the other departments.

The programme expenditure for Health and family welfare department, Scheduled Tribes and Scheduled caste, Minorities and Backward Classes Welfare Department and Department of Women and Child Development and Mission Shakti show larger deviation and take a score of 'D'. Their scores make their respective budgets to be the least credible as per the PEFA PFM framework. We observe that the departments of Women and Child Development, Scheduled Tribes and Scheduled Caste, Minorities and Backward Classes Welfare Department and Health and Family Welfare share out the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> highest expenditures on children from their budget (2019-20), respectively, but have the least credibility over their budget too.

## 6. Conclusions

The study tries to examine the allocations pertaining to children, for the state of Odisha and offers an understanding of the fiscal prudence and the fiscal capabilities of the



state to address its developmental needs and handle the crisis arising due to the pandemic. We also examine the budget credibility using PFM and PEFA framework for the child-budget allocations under different departments of the state. Our findings suggest that the state government has been spending close to 5% of GSDP on child budgeting. During the period of analysis (2017-18 to 2020-2021 RE), the percentage of child responsive budget as a percentage of GSDP was highest in three major departments viz., Education, Women and Child Development and Scheduled Tribes and Scheduled Caste Development. The fiscal marksmanship analysis shows that in the case of Budget Estimates to Actuals ratio, all the departments listed for child-centric allocations have a perfect marksmanship ratio; while in the case of Revised Estimates to Actuals ratio, we observe that there has been under-utilisation of resources. PEFA analysis also reveals that Women and Child Development and Scheduled Tribes and Scheduled Caste Development departments have a score of 'D' suggesting huge deviation from the budget estimates. Even Health and Family Welfare department score at 'D' indicate low budget credibility.

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## Appendix

<b>Table 1: Revenue Position as a % of Total Revenue Receipts</b>												
	Budget Details\Years	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020- 2021	2021- 2022
		2012	2013	2014	2015	2016	2017	2018	2019	2020	RE	BE
<b>A</b>	Own Revenue Receipts	49.38	52.60	51.63	48.95	45.31	41.61	42.62	44.80	46.24	49.91	45.78
<b>1</b>	Own tax revenue	33.38	34.22	34.51	34.79	32.68	30.79	32.76	30.46	31.82	30.32	29.86
<b>2</b>	Own non-tax revenue	16.00	18.39	17.12	14.16	12.64	10.83	9.86	14.34	14.42	19.59	15.92
<b>B</b>	Central Transfers	50.62	47.40	48.37	51.05	54.69	58.39	57.38	55.20	53.76	50.09	54.22
<b>1</b>	Share in Central taxes (tax devolution)	30.37	31.78	31.15	28.39	34.19	38.09	36.70	35.51	29.98	23.75	23.99
<b>2</b>	Grants from Centre	20.25	15.61	17.22	22.66	20.49	20.30	20.68	19.69	23.78	26.34	30.23
<b>C</b>	Total Revenue Receipts (A+B)	100	100	100	100	100	100	100	100	100	100	100
<b>Source: Author's Calculations</b>												

**Table 2: Trends in Expenditure (as a % of TE)**

<b>Budget Details\Years</b>	2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021 RE	2021- 2022 BE
<b>Revenue Expenditure</b>	88.52	87.18	85.47	82.20	77.48	77.88	77.29	77.81	82.35	83.91	81.86
<b>Capital expenditure</b>	11.48	12.82	14.53	17.80	22.52	22.12	22.71	22.19	17.65	16.09	18.14
<b>Total expenditure of which</b>	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Economic services</b>	31.45	32.52	33.49	37.33	42.06	41.68	40.02	38.03	33.05	34.47	32.32
<b>Social services</b>	38.29	36.89	38.31	37.38	36.33	36.64	36.32	37.35	40.52	38.12	40.07
<b>Education</b>	17.65	16.65	15.81	16.37	15.23	14.57	15.64	15.51	14.94	14.85	14.78
<b>Medical and Public Health</b>	2.98	3.54	3.33	4.70	4.63	5.27	4.93	5.20	5.14	7.02	6.39
<b>Interest Payments</b>	6.58	6.40	5.41	4.52	4.41	4.83	5.37	5.29	5.04	5.73	5.48
<b>Social Welfare and Nutrition</b>	10.59	8.06	10.51	7.64	6.91	7.03	5.64	6.14	9.04	6.66	6.65
<b>Water Supply Sanitation, Housing and Urban Development</b>	2.82	3.41	4.42	4.39	5.39	5.90	6.31	7.05	8.67	6.76	9.40
<b>Welfare of SC, ST and OBC</b>	3.25	3.79	3.28	3.00	3.18	2.93	2.95	2.84	2.17	2.19	2.32

**Source: Author's Calculations**

Table 3: Percentage share of the expenditures dedicated to children over the total budget of the respective departments (Rs. In Lakhs)

S. No	Department	2017-18 (Actuals)			2018-19 (Actuals)			2019-20 (Actuals)			2020-2021 (RE)			2021-2022(BE)		
		AE	PE	Total	AE	PE	Total	AE	PE	Total	AE	PE	Total	AE	PE	Total
<b>1</b>	<b>Home Department</b>															
	Child-related Expenditures	0	0	0	0	0	0	0	171.13	171.13	3258.46	152.58	3411.04	3629.02	0.02	3629.04
	Total Budget	364885	47193	412078	407255	77476	484731	415067	70493	485560	460000	62612	522612	505466	79330	584796
	Exp. As a % of the total Budget	0	0	0	0	0	0	0	0.24	0.04	0.71	0.24	0.65	0.72	0.00	0.62
<b>2</b>	<b>School and Mass Education Department</b>															
	Child-related Expenditures	75172900	45412900	120585800	862579.02	552761.08	1415340.1	902923.9	626322.2	1529246.1	1013363.78	556636.22	1570000	1112511.8	714996.16	1827507.9
	Total Budget	74795400	45412700	120208100	858691	552753	1411444	911682	611447	1523129	1030000	540000	1570000	1129554	698428	1827982
	Exp. As a % of the total Budget	100.50	100.00	100.31	100.45	100.00	100.28	99.04	102.43	100.40	98.38	103.08	100	98.49	102.37	99.97
<b>3</b>	<b>Scheduled Tribes and Scheduled Caste Development, Minorities and Backward Classes Welfare Department</b>															
	Child-related Expenditures	4794300	15922300	20716600	51367.52	170048.51	221416.03	66371.88	142615.73	208987.61	75337.72	125568.92	200906.64	77755.02	167918.48	245673.5
	Total Budget	5461500	22857900	28319400	62632	257991	320623	70561	204450	275011	80618	213146	293764	89539	271081	360620
	Exp. As a % of the total Budget	87.78	69.66	73.15	82.01	65.91	69.06	94.06	69.76	75.99	93.45	58.91	68.39	86.84	61.94	68.13
<b>4</b>	<b>Health and Family Welfare Department</b>															
	Child-related Expenditures	210300	558700	769000	2664.67	13866.5	16531.17	2802.79	15345.32	18148.11	3632.3	8643.38	12275.68	3721.05	4733.59	8454.64
	Total Budget	16965300	32112800	49078100	201138	369055	570193	197667	417875	615542	271454	603815	875269	292641	623785	916426
	Exp. As a % of the total Budget	1.24	1.74	1.57	1.32	3.76	2.90	1.42	3.67	2.95	1.34	1.43	1.40	1.27	0.76	0.92
<b>5</b>	<b>Labour &amp; Employees State Insurance Department</b>															
	Child-related Expenditures	0	10000	10000	0	150	150	0	339.99	339.99	0	285	285	0	273.3	273.3

	Total Budget	883800	472600	1356400	9408	2098	11506	9298	5080	14378	11220	9446	20666	10856	9000	19856
	Exp. As a % of the total Budget	0.00	2.12	0.74	0.00	7.15	1.30	0.00	6.69	2.36	0.00	3.02	1.38	0.00	3.04	1.38
<b>6</b>	<b>Sports &amp; Youth Services Department</b>															
	Child-related Expenditures	60400	23700	84100	5.14	0	5.14	6.3	0	6.3	10	0	10	10	0	10
	Total Budget	241300	2261900	2503200	2749	39051	41800	3018	21879	24897	4014	26555	30569	3529	37000	40529
	Exp. As a % of the total Budget	25.03	1.05	3.36	0.19	0.00	0.01	0.21	0.00	0.03	0.25	0.00	0.03	0.28	0.00	0.02
<b>7</b>	<b>Department of Women &amp; Child Development and Mission Shakti</b>															
	Child-related Expenditures	189700	21152600	21342300	1730.63	234678.1	236408.73	2119.45	244015.36	246134.81	2671.88	261572.64	264244.52	3008.57	314846.21	317854.78
	Total Budget	182100	22460400	22642500	1441	314367	315808	1862	320803	322665	2157	320000	322157	2513	388062	390575
	Exp. As a % of the total Budget	104.17	94.18	94.26	120.10	74.65	74.86	113.83	76.06	76.28	123.87	81.74	82.02	119.72	81.13	81.38
<b>8</b>	<b>Higher Education Department</b>															
	Child-related Expenditures	0	198400	198400	0	2592.95	2592.95	0	2554.91	2554.91	0	3171.66	3171.66	0	3042.5	3042.5
	Total Budget	11572400	6287900	17860300	122216	78040	200256	127749	78187	205936	131825	80061	211886	125802	115861	241663
	Exp. As a % of the total Budget	0.00	3.16	1.11	0.00	3.32	1.29	0.00	3.27	1.24	0.00	3.96	1.50	0.00	2.63	1.26
<b>9</b>	<b>Department of Social Security &amp; Empowerment of persons with Disability</b>															
	Child-related Expenditures	218500	99500	318000	2952.63	1567.15	4519.78	2831.07	1509.56	4340.63	3841.76	1080	4921.76	3843	1080	4923
	Total Budget	414100	18733600	19147700	5124	220547	225671	5544	339500	345044	7022	227162	234184	6804	269911	276715
	Exp. As a % of the total Budget	52.77	0.53	1.66	57.62	0.71	2.00	51.07	0.44	1.26	54.71	0.48	2.10	56.48	0.40	1.78
<b>10</b>	<b>Food Supplies &amp; Consumer Welfare Department</b>															
	Child-related Expenditures	0	0	0	0	58.14	58.14				0	0	0	0	0	0



	Total Budget	NA	NA	NA	6410	115833	122243	6461	136028	142489	8107	289401	297508	8348	101420	109768
	Exp. As a % of the total Budget	NA	NA	NA	0.00	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>Works Department</b>															
	Child-related Expenditures	0	0	0	399.02	0	399.02	492.39	0	492.39	500	0	500	600	0	600
	Total Budget	NA	NA	NA	137698	297579	435276	146282	415806	562088	158452	399717	558169	171170	487500	658670
	Exp. As a % of the total Budget	NA	NA	NA	0.29	0.00	0.09	0.34	0.00	0.09	0.32	0.00	0.09	0.35	0.00	0.09
<b>12</b>	<b>Rural Development Department</b>															
	Child-related Expenditures	0	0	0	0	0	0	741.09	0	741.09	1505	0	1505	0.02	0	0.02
	Total Budget	NA	NA	NA	122358	606570	728927	92570	239946	332516	122750	270000	392750	133549	415360	548909
	Exp. As a % of the total Budget	NA	NA	NA	0.00	0.00	0.00	0.80	0.00	0.22	1.23	0.00	0.38	0.00	0.00	0.00
<b>13</b>	<b>Law Department</b>															
	Child-related Expenditures	0	0	0	0	0	0	0	0	0	0	15.99	15.99	0	3	3
	Total Budget	NA	NA	NA	NA	NA	NA	34211	1732	35943	48533	2970	51503	45928	3175	49103
	Exp. As a % of the total Budget	NA	NA	NA	NA	NA	NA	0.00	0.00	0.00	0.00	0.54	0.03	0.00	0.09	0.01
<b>14</b>	<b>Disaster Management Department</b>															
	Child-related Expenditures	0	0	0	0	0	0	0	0	0	959.4	0	959.4	0.04	0	0.04
	Total Budget	NA	NA	NA	NA	NA	NA	420548	8715	429263	270345	1349	271694	307967	3100	311067
	Exp. As a % of the total Budget	NA	NA	NA	NA	NA	NA	0.00	0.00	0.00	0.35	0.00	0.35	0.00	0.00	0.00
	Total Budget of the State			164024200			1897421.1			2011163.07			2062206.69			2411971.7

Source: Authors' calculations based on the Budget Documents of Odisha

**Table 4: Percentage of households with computer and internet facility for Odisha and All-India**

State	Rural		Urban		Rural+Urban	
	Computer	Internet Facility	Computer	Internet Facility	Computer	Internet Facility
1	2	3	4	5	6	7
<b>Odisha</b>	1.8	5.8	17.2	31.2	4.3	10
<b>All India</b>	4.4	14.9	23.4	42	10.7	23.8

Source: Household Social Consumption on Education in India (July 2017-June 2018), NSS 75<sup>th</sup> round, MOSPI, NSO, 2020.

**Table 5: Percentage of persons of age 5 years and above who able to operate a computer (all-India)**

Age of the person	Percentage		
<b>Rural</b>			
	male	female	person
<b>5-14 years</b>	5.6	4.4	5.1
<b>15-29 years</b>	29.4	17.6	23.7
<b>15-59 years</b>	16.4	8.6	12.6
<b>60 years and above</b>	1.5	0.3	0.9
<b>15 years and above</b>	14.6	7.6	11.1
<b>5 years and above</b>	12.6	7	9.9
<b>Urban</b>			
<b>5-14 years</b>	22.5	19.7	21.3
<b>15-29 years</b>	60.6	50.9	56
<b>15-59 years</b>	44.3	31.4	38
<b>60 years and above</b>	14	4.8	9.5
<b>15 years and above</b>	40.8	28.2	34.7
<b>5 years and above</b>	37.5	26.9	32.4
<b>Rural+Urban</b>			
<b>5-14 years</b>	9.9	8.2	9.1
<b>15-29 years</b>	39	27.6	33.6
<b>15-59 years</b>	25	15.5	20.4
<b>60 years and above</b>	5.3	1.7	3.5
<b>15 years and above</b>	22.7	13.9	18.4
<b>5 years and above</b>	20	12.8	16.5

Source: Household Social Consumption on Education in India (July 2017-June 2018), NSS 75<sup>th</sup> round, MOSPI, NSO, 2020.

**Table 6: Percentage of persons of age 5 years and above who are able to use internet (all-India)**

<b>Age of the person</b>	<b>Percentage</b>		
<b>Rural</b>			
	male	female	person
<b>5-14 years</b>	6	4.1	5.1
<b>15-29 years</b>	38.8	21.3	30.4
<b>15-59 years</b>	22.9	10.9	17
<b>60 years and above</b>	1.7	0.5	1.1
<b>15 years and above</b>	20.3	9.6	15.1
<b>5 years and above</b>	17.1	8.5	13
<b>Urban</b>			
<b>5-14 years</b>	20.9	18.1	19.7
<b>15-29 years</b>	69.4	56.3	63.2
<b>15-59 years</b>	52.9	36	44.7
<b>60 years and above</b>	15.3	5.3	10.3
<b>15 years and above</b>	48.5	32.3	40.6
<b>5 years and above</b>	43.5	30.1	37.1
<b>Rural+ Urban</b>			
<b>5-14 years</b>	9.8	7.6	8.8
<b>15-29 years</b>	48.2	31.9	40.4
<b>15-59 years</b>	32.2	18.5	25.5
<b>60 years and above</b>	5.8	1.9	3.9
<b>15 years and above</b>	29	16.5	22.9
<b>5 years and above</b>	25	14.9	20.1

Source: Household Social Consumption on Education in India (July 2017-June 2018), NSS 75<sup>th</sup> round, MOSPI, NSO, 2020.

**Table 7: Percentage of persons of age 5 years and above with ability to operate computer for different States**

State	Rural			Urban			Rural+ urban		
	Male	Female	Person	Male	Female	Person	Male	Female	Person
1	2	3	4	5	6	7	8	9	10
<b>Andhra Pradesh</b>	12.7	6.3	9.5	30.3	20	25.1	18.2	10.6	14.4
<b>Assam</b>	9.3	4.7	7.2	39.7	25.3	32.8	12.7	7	10
<b>Bihar</b>	8.6	3.5	6.3	28.4	17.7	23.5	10.6	5	8
<b>Chhattisgarh</b>	10.4	4.2	7.4	30.2	20.7	25.6	14.1	7.2	10.8
<b>Delhi</b>				47.7	37.8	43.3	47.3	37.2	42.8
<b>Gujarat</b>	18.4	10.3	14.4	39.9	28.4	34.6	27	17	22.2
<b>Haryana</b>	22.1	12.8	17.9	42.6	31.5	37.6	28.8	19	24.3
<b>Himachal Pradesh</b>	25.7	18.3	21.9	53.7	42.2	48	28.7	20.6	24.6
<b>Jammu &amp; Kashmir</b>	12.6	5.7	9.3	27.3	21	24.4	15.9	9	12.6
<b>Jharkhand</b>	6	2.1	4.1	29.8	19.4	25	10.8	5.4	8.2
<b>Karnataka</b>	12.6	7.4	10.1	41.2	29.2	35.5	23	15.3	19.3
<b>Kerala</b>	41.8	34.8	38.2	49.6	42	45.7	45.2	38	41.5
<b>Madhya Pradesh</b>	6.9	2.8	4.9	27.9	19.6	24	12	6.8	9.6
<b>Maharashtra</b>	17.3	9.1	13.4	44.6	31.9	38.6	29.3	19	24.4
<b>Odisha</b>	7	3.4	5.2	30.9	19.8	25.5	10.8	6	8.5
<b>Punjab</b>	24	17.2	20.8	41	32.4	37.1	30.1	22.5	26.6
<b>Rajasthan</b>	12.2	5.7	9	38.1	22.9	31.1	18.4	9.5	14.2
<b>TamilNadu</b>	25.9	15.8	20.8	39	30.8	34.9	32	22.8	27.4
<b>Telangana</b>	11	5.9	8.5	38.8	26.9	33	24	15.4	19.8
<b>Uttarakhand</b>	23.5	14.6	19.1	48.3	36.3	42.7	30.2	20.1	25.3
<b>Uttar Pradesh</b>	8.4	3.5	6	28.5	17.9	23.5	12.6	6.5	9.7
<b>West Bengal</b>	9	5.4	7.2	32.2	21.8	27.1	15.8	10.2	13
<b>All India</b>	12.6	7	9.9	37.5	26.9	32.4	20	12.8	16.5

Note: 1. Figures for rural Delhi is not presented separately. However, 'rural + urban' for Delhi includes, 'rural' also.

2. Male includes transgender

Source: Household Social Consumption on Education in India (July 2017-June 2018), NSS 75<sup>th</sup> round, MOSPI, NSO,2020.

**Table 8: Percentage of households with computer and internet facility for different States**

State	Rural		Urban		Rural + Urban	
	computer	internet facility	computer	internet facility	computer	internet facility
1	2	3	4	5	6	7
<b>Andhra Pradesh</b>	1.5	10.4	11.6	29.5	4.8	16.6
<b>Assam</b>	3.7	12.1	30.8	46.9	7.5	17
<b>Bihar</b>	2.7	12.5	20	38.6	4.6	15.4
<b>Chhattisgarh</b>	3.2	10.6	22	34.6	6.9	15.2
<b>Delhi</b>			34.7	55.8	34.9	55.7
<b>Gujarat</b>	4.4	21.1	20.1	49.1	11.2	33.2
<b>Haryana</b>	5.9	37.1	29.5	55.4	14.7	43.9
<b>Himachal Pradesh</b>	10.5	48.6	28.3	70.6	12.9	51.5
<b>Jammu &amp; Kashmir</b>	3.5	28.7	16	57.7	6.6	35.8
<b>Jharkhand</b>	1.3	11.9	15.6	40.2	4.4	18
<b>Karnataka</b>	2	8.3	22.9	33.5	10.7	18.8
<b>Kerala</b>	20.1	46.9	27.5	56.4	23.5	51.3
<b>Madhya Pradesh</b>	2.3	9.7	17.2	35.4	6.1	16.3
<b>Maharashtra</b>	3.3	18.5	27.4	52	14.3	33.7
<b>Odisha</b>	1.8	5.8	17.2	31.2	4.3	10
<b>Punjab</b>	9.4	39.4	26.7	57.1	16.2	46.4
<b>Rajasthan</b>	6.4	18.5	26.6	49.9	11.7	26.7
<b>Tamil Nadu</b>	11.6	14.4	24.7	24.8	18.1	19.6
<b>Telangana</b>	1.6	9.9	17.6	41.9	9.1	24.9
<b>Uttarakhand</b>	7	35.2	32.5	64.3	14.3	43.5
<b>Uttar Pradesh</b>	4	11.6	22.3	41	8.2	18.4
<b>West Bengal</b>	3.3	7.9	23	36	9.4	16.5
<b>All-India</b>	<b>4.4</b>	<b>14.9</b>	<b>23.4</b>	<b>42</b>	<b>10.7</b>	<b>23.8</b>

Note: Figures for rural Delhi is not presented separately. However, 'rural + urban' for Delhi includes, 'rural' also.

Source: Household Social Consumption on Education in India (July 2017-June 2018), NSS 75<sup>th</sup> round, MOSPI, NSO,2020.

**Table 9: Percentage of persons of age 5 years and above with ability to use internet for different States**

State	Rural			Urban			Rural + Urban		
	male	female	person	male	female	person	male	female	person
1	2	3	4	5	6	7	8	9	10
<b>Andhra Pradesh</b>	16	8	12	34.8	22.3	28.5	21.9	12.5	17.1
<b>Assam</b>	17.8	9.3	13.8	48.5	28.7	39.1	21.2	11.5	16.6
<b>Bihar</b>	13.8	6	10.2	34.7	20.9	28.3	16	7.5	12.1
<b>Chhattisgarh</b>	13.1	4.6	9	36.6	23.7	30.3	17.4	8.1	12.9
<b>Delhi</b>				55.9	45	51.1	55.5	44.2	50.5
<b>Gujarat</b>	21.5	9.6	15.6	46.9	32.2	40.1	31.6	18	25.1
<b>Haryana</b>	31	16.2	24.2	51.8	36	44.5	37.7	22.7	30.9
<b>Himachal Pradesh</b>	37.1	24.9	30.8	66.9	47.5	57.3	40.2	27.1	33.5
<b>Jammu &amp; Kashmir</b>	23.1	11	17.3	44.1	30.5	37.8	27.8	15.2	21.8
<b>Jharkhand</b>	12	4	8.1	37.3	22	30.2	17.1	7.4	12.4
<b>Karnataka</b>	15.5	8.5	12.1	44.1	30.4	37.6	25.9	16.4	21.4
<b>Kerala</b>	47.1	35.1	41	53.6	41.7	47.5	50	38.1	43.9
<b>Madhya Pradesh</b>	11.7	4	8	36	24.4	30.6	17.6	9	13.5
<b>Maharashtra</b>	22.4	10.9	16.9	51.2	36.3	44.1	35.1	21.9	28.8
<b>Odisha</b>	10.4	4.3	7.4	35.4	23	29.3	14.4	7.3	10.9
<b>Punjab</b>	34.3	22.1	28.5	52.6	40	46.8	40.9	28.4	35
<b>Rajasthan</b>	16.4	6.6	11.6	42.6	26.2	35.1	22.7	11	17.1
<b>Tamil Nadu</b>	26.2	14.3	20.2	40	29.9	34.9	32.6	21.6	27.1
<b>Telangana</b>	15.8	8.5	12.1	48	31.6	40	30.9	19	25
<b>Uttarakhand</b>	36.9	21.8	29.4	60.4	44.7	53	43.3	27.5	35.6
<b>Uttar Pradesh</b>	12.5	4.9	8.8	35.1	21.9	28.9	17.2	8.4	13
<b>West Bengal</b>	11.2	5.9	8.6	36	24.3	30.3	18.4	11.3	14.9
<b>All-India</b>	17.1	8.5	13	43.5	30.1	37.1	25	14.9	20.1

Note: 1. Figures for rural Delhi is not presented separately. However, 'rural + urban' for Delhi includes, 'rural' also.

2. Male includes transgender

Source: Household Social Consumption on Education in India (July 2017-June 2018), NSS 75<sup>th</sup> round, MOSPI, NSO, 2020.

**Table 10: List of Schemes of Child-related Expenditure by the State of Odisha -thematic wise**

S No.	Scheme with code	Type of Expenditure
Theme-Development		
1	1317 - Special Educational Infrastructure (Normal)-01001 - Remuneration of Cook-cum-Attendant	AE
2	1317 - Special Educational Infrastructure (Normal)-01004 - Salaries for Consolidated Pay Posts	AE
3	1317 - Special Educational Infrastructure (Normal)-20008 - Superintending Allowance	AE
4	1317 - Special Educational Infrastructure (Normal)-78327 - Payment of Ex-gratia to the next of kins of SC/ST students of SC/ST Devp. Schools	PE
5	1317 - Special Educational Infrastructure (Normal)-78565 - Introduction of Green energy solution for illumination in the residential hostels	PE
6	1317 - Special Educational Infrastructure (Normal)-78566 - Introduction of Improvised Cooking systems in the residential hostels	PE
7	2255 - Multi-sector Development Programme-28013 - Construction of Computer Lab with equipments for Government Schools	PE
8	2255 - Multi-sector Development Programme-28014 - Construction of Anganwadi centres	PE
9	2255 - Multi-sector Development Programme-28015 - Construction of Girls Hostel in Government Schools	PE
10	2255 - Multi-sector Development Programme-28017 - Construction of market yards with sanitation and water facility	PE
11	2255 - Multi-sector Development Programme-37228 - Construction of Building for Primary Health Sub-Centre	PE
12	2255 - Multi-sector Development Programme-37229 - Construction of additional Class Room in High Schools	PE
13	2255 - Multi-sector Development Programme-37289 - Drinking Water facilities to Minority concentrated villages.	PE
14	2255 - Multi-sector Development Programme-78387 - Improvement of toilets and drinking water facilities in Primary School Hostels	PE
15	2255 - Multi-sector Development Programme-78459 - MSDP for establishment of Library-cum-reading room in schools	PE
16	0851 - Maintenance and Repair-21180 - Repair of Adarsha Vidyalaya - R.A.M.S.A	AE
17	0853 - Maintenance of Buildings under Chief Engineer, Rural Works-21145 - Repair & Renovation of 50 years old Govt. School and College building	AE
18	Construction of Buildings	AE
19	0325 - District Social Welfare Organisation	AE
20	0617 - Head Quarter Establishment	AE
21	0664 - ICDS Training Programme	PE
22	0729 - Integrated Child Development Service Schemes -District Cell	PE
23	1443 - Secretarial Support to District J.J. Board/Child Welfare Committee	PE
24	1574 - Women and Child Development Department	AE
25	1902 - Repair/Addition/ Alteration of Anganwadi Centres and CDPO Office building (Non-Residential Buildings)	AE
26	1916 - Construction of Building for Anganwadi Centres	PE
27	2632 - Construction of CDPO Building	PE
28	2633 - Infrastructure support for renovation of Utkal Balashram	PE
29	2729 - Grants to Children rehabilitated through Sponsorship	PE
30	3104 - Information & E-Governance	PE

<b>31</b>	3259 - State support to ICDS	PE
<b>32</b>	State Support to ICDS - Training	PE
<b>33</b>	Anganwadi Services - District Cell	PE
<b>34</b>	Anganwadi Services - Training Programme	PE
<b>35</b>	SAMARTHYA	PE
<b>36</b>	N.C.C.	PE
<b>37</b>	National Service Scheme	PE
<b>38</b>	Special Appliances- Free Laptops to visually impaired students	PE
<b>39</b>	Relief Expenditure met from National Disaster Response Fund (NDRF)-21141 - Repair/Renovation of School Buildings	DRF
<b>Theme- Protection</b>		
<b>1</b>	Cyber Crime Prevention against Women and Children	PE
<b>2</b>	Special Court under POCSO Act (Fast Track Special Courts (FTSCs)	AE
<b>3</b>	1975 - Implementation of Child Labour (Prohibition and Regulation) Act,1986	PE
<b>4</b>	0422 - Establishment of Sports School / Hostel-18040 - Toiletry Expenses for Girls inmates of Sports Hostel	AE
<b>5</b>	Adoption of Orphan and destitute children	PE
<b>6</b>	0107 - Care and protection of Street children	PE
<b>7</b>	0859 - Maintenance of Orphan and Destitute Children	PE
<b>8</b>	1639 - Rehabilitation of Child in need of care and protection of Juveniles in conflict with Law.	AE
<b>9</b>	2293 - Integrated Child Protection Schemes	PE
<b>10</b>	2355 - State Council for Child Welfare	PE
<b>11</b>	2479 - State Commission for Protection of Child Rights	PE
<b>12</b>	2849 - Child Line	PE
<b>13</b>	2934 - National Mission for Protection and Empowerment of Women	PE
<b>14</b>	3192 - Biju Sishu Surakshya Yojana	PE
<b>15</b>	3244 - Juvenile Justice Funds	PE
<b>16</b>	VATSALYA	PE
<b>17</b>	Mission VATSALYA	PE
<b>18</b>	Voluntary Organisation for maintenance of physically handicapped and mentally retarded children	AE
<b>19</b>	Miscellaneous -relief for old and infirm and destitute children	DRF
<b>Theme-Education</b>		
<b>1</b>	Grants to Lord Sri Jagannath Temple-41562 - Grants for Establishment of English Medium Residential School	PE
<b>2</b>	Maintenance of Non-Residential Buildings under Chief Engineer, Roads & Buildings- 21145 - Repair & Renovation of 50 years old Govt. School and College building	AE
<b>3</b>	Block Grant to New Life Education Trust for Integral Edn. Trust for Integral Education Centre	AE
<b>4</b>	Cash Award-01 - ELEMENTARY EDUCATION	PE
<b>5</b>	Clearance of Liabilities-01 - ELEMENTARY EDUCATION	AE
<b>6</b>	Clearance of Liabilities-02 - SECONDARY EDUCATION	AE
<b>7</b>	Construction of Buildings -01 - GENERAL EDUCATION	PE
<b>8</b>	Construction of Buildings -01 - GOVERNMENT RESIDENTIAL BUILDINGS	PE
<b>9</b>	Department of School and Mass Education	AE
<b>10</b>	Educational Facility for Handicapped	AE



11	English Language Training Institute	PE
12	Council of Higher Secondary Education	PE
13	General-01 - ELEMENTARY EDUCATION	AE
14	General Primary Schools	AE
15	Government Toals-05 - LANGUAGE DEVELOPMENT	AE
16	Government Training College-02 - SECONDARY EDUCATION	PE
17	Government Upper Primary School	AE
18	Govt. Junior and Senior Madrasa, Binjharpur	AE
19	Headquarters Organisation-01 - ELEMENTARY EDUCATION	AE
20	Headquarters Organisation-02 - SECONDARY EDUCATION	AE
21	Headquarters Organisation-80 - GENERAL	AE
22	Higher Secondary Schools	AE
23	Information, Education and Communication-02 - SECONDARY EDUCATION	PE
24	Information, Education and Communication-80 - GENERAL	PE
25	Madrasa Education	AE
26	0900 - Mid-Day Meals	PE
27	0972 - Non-Government Toals-05 - LANGUAGE DEVELOPMENT	AE
28	0974 - Non-Govt. Primary Schools	AE
29	0976 - Non-Govt. Secondary Schools	AE
30	0977 - Non-Govt. Upper Prim ary Schools	AE
31	0984 - Non-Govt. High Schools	PE
32	1009 - Other Educational Facilities-01 - ELEMENTARY EDUCATION-109 - SCHOLARSHIPS AND INCENTIVES	PE
33	1009 - Other Educational Facilities-02 - SECONDARY EDUCATION-109 - SCHOLARSHIPS AND INCENTIVES	PE
34	1012 - Other Expenses-02 - SECONDARY EDUCATION	AE
35	1012 - Other Expenses-80 - GENERAL	PE
36	1067 - Popularisation of Science and Technology Programme	PE
37	1171 - State Institute of Open Schooling	PE
38	1176 - Innovation, e-Governance and Capacity Building	PE
39	1192 - Repair Renovation and Restoration	PE
40	1261 - Secondary Schools	AE
41	1262 - Secondary Training School-02 - SECONDARY EDUCATION	PE
42	1406 - Superintendent of Sanskrit Studies-Establishment	PE
43	1449 - Taken over Municipal High Schools-02 - SECONDARY EDUCATION	PE
44	1460 - Text Book Press-01 - ELEMENTARY EDUCATION	AE
45	1476 - Training for All- India Competitive Examinations (IAS)	PE
46	1483 - Training of Inspecting Officers	PE
47	1543 - Vocational Directorate-02 - SECONDARY EDUCATION	AE
48	1545 - Vocational Offices-02 - SECONDARY EDUCATION	AE
49	1791 - Inspector of Schools Establishment-02 - SECONDARY EDUCATION	AE
50	1873 - Taken over Municipal Primary Schools-01 - ELEMENTARY EDUCATION	PE
51	1874 - Taken over Municipal Upper Primary Schools-01 - ELEMENTARY EDUCATION	PE
52	2053 - Infrastructure Development-01 - ELEMENTARY EDUCATION	PE

53	2053 - Infrastructure Development-02 - SECONDARY EDUCATION	PE
54	2102 - Primary Schools outside the State	AE
55	2106 - Junior Red Cross	PE
56	2107 - Oriya High Schools outside the State	PE
57	2108 - Bharat Scouts and Guide	PE
58	2109 - State Awardee Teachers	PE
59	2354 - Grants to Cultural Institutions for promotion of Art, Culture and Heritage	PE
60	2600 - Mathematics Talent Search	PE
61	2712 - Reimbursement of per child expenditure in favour of unaided Schools under RTE Act.	PE
62	2792 - Ex-gratia & Compensation	PE
63	2856 - Modernisation of Quality Education	PE
64	2865 - Youth Red Cross	PE
65	2889 - Youth Welfare Policy, 2013-78488 - Self-defence Training to girl students	PE
66	2914 - Scheme for providing education to Madrasas, Minorities and Disabled	PE
67	2915 - Support for Educational Development including Teachers Training & Adult Education	PE
68	2975 - Odisha State School Sports Association	PE
69	2976 - Odisha State Board of Madrasa Education	AE
70	2983 - Inclusion Education Volunteers engaged for children with special need.	PE
71	3072 - Odisha Adarsha Vidyalaya	PE
72	3186 - Directorate of Higher Secondary Educatioun	AE
73	3198 - Higher Secondary Vocational Schools	AE
74	3199 - Non-Govt. Higher Secondary Schools	PE
75	3200 - Non-Govt. Higher Secondary Sanskrit Schools	AE
76	3208 - Non-Govt. Higher Secondary Schools notified in 2004	PE
77	3255 - Gangadhar Meher Sikshya Manakbrudhi Yojana	PE
78	3262 - Government Higher Secondary Sanskrit Schools	AE
79	3306 - Mo School Abhiyan	PE
80	3307 - Mukhyamantri Medha Bruti	PE
81	3308 - Odia Bhasa Bruti	PE
82	3309 - Award to best Schools for achievement in HSC Examination	PE
83	3380 - State Support for Samagra Shiksha	PE
84	3381 - Samagra Shiksha	PE
85	3382 - Strenthening of Secondary Education in Odisha (World Bank) - EAP	PE
86	3416 - Regional Offices-02 - SECONDARY EDUCATION	AE
87	3480 - Multilingual Education Volunteers-01 - ELEMENTARY EDUCATION	PE
88	3501 - Strengthening Teaching - Learning and Results for States (STARS)	PE
89	534 - General-01 - ELEMENTARY EDUCATION	AE
90	Ashram School	AE
91	0633 - High Schools	AE
92	0649 - Hostels	AE
93	0649 - Hostels-28031 - Construction of SC Hostels under Babu Jagjivan Ram Chhatrabas Yojana	PE
94	0649 - Hostels-28032 - Construction of Hostels for Minority Students	PE

95	0649 - Hostels-28033 - Construction of Hostels for OBC students	PE
96	0649 - Hostels-28034 - Construction of hostel for ST students	PE
97	0649 - Hostels-37164 - Construction of Hostels for ST Girls	PE
98	0708 - Information, Education and Communication	PE
99	0715 - Inspection-277 - EDUCATION	AE
100	1201 - Research-cum- Training-277 - EDUCATION	PE
101	1274 - Sevashrams	AE
102	1316 - Special Educational Infrastructure-277 - EDUCATION	AE
103	1317 - Special Educational Infrastructure (Normal)-78328 - Implementation of computer education in the High Schools and Girls High Schools	PE
104	1317 - Special Educational Infrastructure (Normal)-78330 - Computerisation of Pre and Post-Matric Scholarship	PE
105	1317 - Special Educational Infrastructure (Normal)-78342 - Exemption of tuition fees for SC/ST students studying in Sainik School	PE
106	1317 - Special Educational Infrastructure (Normal)-78343 - Promotion of 100 best SC/ST students for study in best residential school of the State	PE
107	1317 - Special Educational Infrastructure (Normal)-78439 - Medical Entrance Coaching	PE
108	1317 - Special Educational Infrastructure (Normal)-78637 - Providing quality education for ST&SC students in partnership with Urban Educational Institutions.	PE
109	1493 - Training Schools-277 - EDUCATION	AE
110	1909 - Maintenance/Special repair/Addition/ Alteration/ Renovation of School and Hostel buildings of ST & SC Devp. Department (Non-Res. Bldg.)	AE
111	1923 - Higher Secondary Schools (+2 Science & Commerce College)	PE
112	2255 - Multi-sector Development Programme	PE
113	2288 - Pre-matric scholarship for OBC students	PE
114	2289 - Pre-matric scholarship for Minority students	PE
115	2365 - Scholarship and Stipend for SC Students	PE
116	2367 - Scholarship and Stipend for ST Students	PE
117	2418 - Post Matric Scholarship and stipend to OBC students	PE
118	2419 - Scholarship and stipend for Minority students	PE
119	2985 - Financial assistance to ST students pursuing studies in National Institutes.	PE
120	2987 - Multilingual Education for Tribal Language.	PE
121	3052 - Scheme for the Development of Scheduled Caste	PE
122	3053 - Umbrella Scheme for Education of ST Students	PE
123	3057 - Establishment of Education Management Unit.	PE
124	3058 - Sponsoring ST Students from remote State Pockets to study in reputed English Medium Educational Institution.	PE
125	3209 - Odisha Girls Incentive Programme	PE
126	3241 - Malati Devi Prak Vidyalaya Paridhan Yojana	PE
127	Scholarship and Stipend to Handi- capped Students	PE
128	Other Items-Repair/Renovation of School Buildings	DRF
Theme- Health		
1	1317 - Special Educational Infrastructure (Normal)-18015 - Health Measures	AE
2	1317 - Special Educational Infrastructure (Normal)-25009 - Medical Expenses for treatment of Boarders in Hostel	AE
3	1317 - Special Educational Infrastructure (Normal)-78440 - Engagement of Nurse/ANM in the Hostel / Educational Institutions	PE

<b>4</b>	0725 - Institute of Paediatrics, Cuttack	AE
<b>5</b>	0886 - Maternity and Child Welfare Centres	AE
<b>6</b>	1487 - Training of Nurses, Midwives and Lady Health Visitors	PE
<b>7</b>	3316 - Sickle Cell and Thalasemia	PE
<b>8</b>	3321 - KHUSHI	PE
<b>9</b>	3384 - Biju Swasthya Kalyana Yojana-78709 - Sishu Abong Matru Mrutyuhar Purna Nirakaran Abhijan ( SAMMPurNA)	PE
<b>10</b>	0481 - Feeding Programme	AE
<b>11</b>	0731 - Integrated Child Development Service Schemes	PE
<b>12</b>	1914 - Reduction of Child Malnutrition and Child Mortality	PE
<b>13</b>	3105 - Biju Kanya Ratna	PE
<b>14</b>	3106 - Biju Ananya Yojana	PE
<b>15</b>	3341 - Scheme for Adolscent Girls	PE
<b>16</b>	3410 - Strategy for Odishas Pathway to Accelerated Nutrition (SOPAN)	PE
<b>17</b>	3447 - Nutrition Governace	PE
<b>18</b>	3448 - Supply of subsidised Rice	PE
<b>19</b>	3449 - Financial Support on Non-GIA Child Care Institutions	PE
<b>20</b>	15th FC Grant for Nutrition	PE
<b>21</b>	Saksham Anganwadi and POSHAN 2.0	PE
<b>22</b>	Scheme for Adolescent Girls	PE
Source: Budget Documents of Odisha		