

Impact of Changes in Fiscal Federalism and Fourteenth Finance Commission Recommendations Scenarios on States Autonomy and Social Sector Priorities

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**Impact of Changes in Fiscal Federalism and Fourteenth Finance
Commission Recommendations
Scenarios on States Autonomy and Social Sector Priorities**

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Abstract

This paper compares the additional gains from higher tax devolution in the post 14th FC period, with the additional burden due to the withdrawal of certain central schemes and the changes in the sharing pattern of major Centrally Sponsored Schemes calling for greater contribution from the states. Average burden of the general category states due to CSS is 0.69 percent of combined GSDP of these states, whereas gains in tax devolution is 0.71 percent of combined GSDP of these states for the year 2015-16. In the following year, the difference is even less. This paper questions the rhetoric of greater autonomy for the states, which claims that the states have got additional money in the form of tax devolution and are therefore free to decide the priorities. The paper also discusses declining priority for social sector and child budgeting in the post 14th FC years, 2015-16 and 2016-17.

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1. Introduction

Emerging reforms and fundamental changes in the intergovernmental fiscal relations in India post Fourteenth Finance Commission (FFC) aimed at enhanced autonomy to the state governments in order to prioritize their needs. It was envisaged that this will not only help states with flexibility to allocate as per their priority but social sector will also benefit, though the trends of percent share of allocation to the total state budgets does not really seem to have prioritized social sectors. It is, therefore, important to look at four years of fourteenth finance commission and expected gains at state level with increased devolution. To further strengthen service delivery, management scope in convergence and avoid duplication, these years have also witnessed structural changes in the federal transfers in the administration and sharing pattern of the Centrally Sponsored Schemes. With the formation of NITI Aayog, Five Year Plans system was replaced with Vision 2030 and Action Plan for 3 years. This resulted in withdrawal of central support for the state plans through block grants and normal central assistance.

Part of the autonomy given to States in the form of increased devolution has been tied up with increased States contribution towards centrally sponsored schemes (CSS). In addition to this other reforms like lending for State Electricity board under UDAY scheme, introduction of GST and compensation towards losses in revenue have also resulted in straining the State finances. It is in this context an attempt is made to estimate the gains and burden for the States and see whether States' priorities have changed.

2. Changing Scenario in Fiscal Federal Relations

2.1 Devolution

The **Fourteenth Finance Commission (FFC)** recommended a hike in tax devolution to the States from 32% to 42% of central revenues as divisible pool. The devolution formula which has become uniform without differentiating Special Category States and including the forest area in the formula has enabled hilly terrain Special Category States to get an edge over General Category States in devolution. The finance commission recommendation has necessitated some changes in the structure of centrally sponsored schemes (CSS).

2.2 Restructuring of Centrally Sponsored schemes.

Central funding was stopped for some of the Centrally Sponsored Schemes. Important and major ones are Backward Regions Grant Fund (BRGF), Normal Central Assistance for State Plans, Special Plan Assistance, and Additional Central Assistance for LWE

Districts, National E governance Action Plan, Rajiv Gandhi Panchayat Sashaktikaran Abhiyan, and Scheme for empowerment Adolescent Girls (SABLA).

The central schemes were grouped in to Core of the Core, Core and Optional Schemes. The core of the core schemes in the category of Rural Employment Guarantee, Social Assistance and Umbrella programs for SC, ST, Differently Abled, Minorities and Backward classes continued to get 100 percent grant from the Centre.

All the flagship programs like National Health Mission, Sarva Shiksha Abhiyan, Rashtriya Madhyamika Shiksha Abhiyan, Housing schemes, Urban Renewal Mission, Various Agricultural Programs. All schemes administered by Ministry of Rural Development, Urban Development (except MGNREGS), ministry of Agriculture and other ministries have been categorized as Core schemes with sharing pattern of 60:40 for General Category States and 90:10 for Special Category States. The sharing pattern was 75:25 earlier. This resulted in making the States to contribute more towards CSS expenditures.

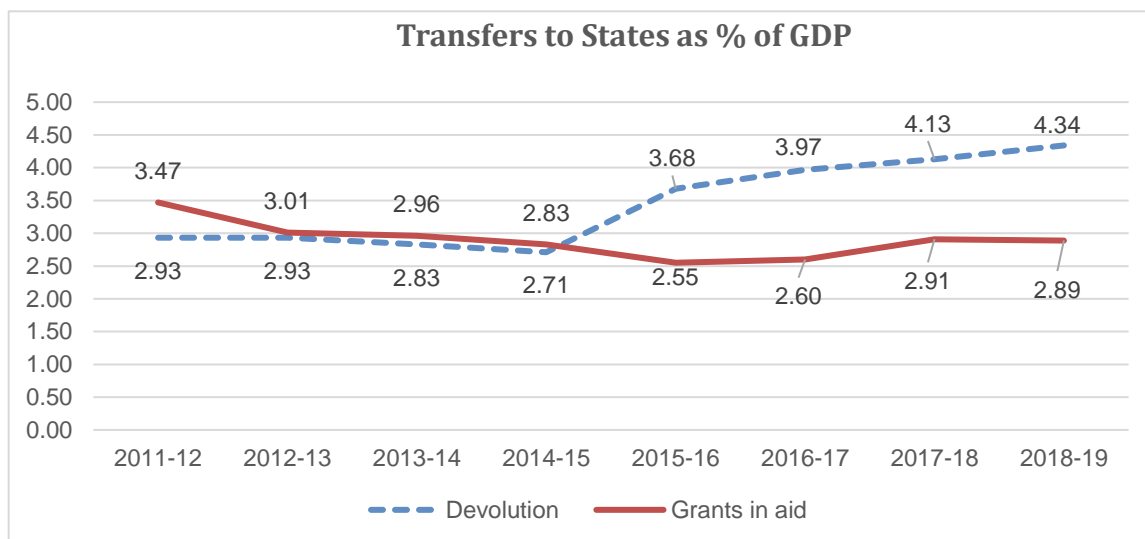
Some of nationally important schemes under central Sector Schemes like Aids Control, Disease Control and Skill development are continued with 100 per cent central funding.

Introduction of GST has resulted in uncertainty of revenue mobilization in short run due to implementation glitches in some States. Therefore the Centre agreed to compensate States incurring losses in revenue due to GST.

Another major change in fiscal federal relations is central assistance in the form of lending to States under **Ujwala DISCOM assurance Yojana (UDAY)** to improve the operational efficiency of the DISCOMS. This has impacted on interest payments in the revenue expenditure of the states.

With all these major changes various studies show an increase in central transfers to states giving more money to states. Chakraborty (2017, 2018) has argued that there is an increase in central transfers - the devolution and grants as % of States GSDP for all states. The Grants in Aid which was falling till 2014-15 has started raising after 2014-15. There have been some losers and some gainers in tax devolution and Grants in Aid. Prominent losers among the states in getting central grants are Manipur, Assam, Nagaland, Punjab and Tripura in both years.

Chaudhury, Mita (2018) highlights falling priorities in social expenditures post FFC period and the expenditures under flagships programs like NHM have just been closer 55% of allocations. Falling expenditures under social Sectors is to be taken seriously as we are going through demographic dividend in economy.



Source: Budget Documents of Union Government and CSO

3. Gains from tax devolution

Prior to Fourteenth Finance Commission’s recommendation, only 32% of Central Revenues were included in divisible pool to be shared among States. The FFC recommendation was historic in giving more autonomy to the States and compelling the Centre to downsize the expanding CSS year after year by increasing the share of divisible pool to 42%. The Fourteenth Finance Commission was also historic in not considering the Special Category States as separate group in formulating the devolution formula.

However, higher weightage given to the forest area in the devolution formula gave an edge to Special Category States as these hilly States were compensated heavily due to higher forest area. The FFC recommendations gave a more money in the form of tax devolution and enabled the States to have more autonomy in deciding their priorities. In this section we estimate the gains each State has got.

It is visible from the Table 1 that the tax devolution to the States increased from 2.71% of GDP in 2014-15 to a whopping 3.68% in 2015-16 and further 3.97 % in 2016-17. The devolution stood at 4.13% of GDP in 2017-18 RE and 4.34% in 2018-19.

The total tax devolution with revised formula and increased divisible pool from 2015-16 onwards are given in the Table 2. The additional devolution is calculated as the difference between the devolution with 42% as per 14th Finance Commission recommendation and the calculated devolution if the 32% share in the central revenue as divisible pool had continued ignoring other changes in the devolution formula.

Table 1: Central Transfers as % of GDP

Year	Devolution	Grants In Aid
2011-12	2.93	3.47
2012-13	2.93	3.01
2013-14	2.83	2.96
2014-15	2.71	2.83
2015-16	3.68	2.55
2016-17	3.97	2.60
2017-18	4.13	2.91
2018-19	4.34	2.89

Note: Grants In Aid include grants passing through outside budget up to 2013-14

Source: Budget Documents Centre and CSO

As far as the individual States are concerned devolution to the General Category States increased from Rs. 306106 Crore in 2014-15 to Rs. 449131 Crore in 2015-16 and Rs 539516 Crore in 2016-17. This has resulted into a hike of 0.71% in 2015-16 and 0.69% in 2016-17 in terms as % to GSDP.

Devolution to the Special Category States increased from Rs. 31729 Crore in 2014-15 to Rs. 57062 Crore in 2015-16 and Rs 65268 Crore in 2016-17. This has resulted into a hike of 1.16% 2015-16 and 1.11% in 2016-17 in terms as % to GSDP.

One can observe from the Table 2 that hike is higher for the States of Bihar, Andhra Pradesh, Jharkhand, Madhya Pradesh, Odisha, and Uttar Pradesh among the General Category States due to backwardness and forest area coverage. At the same time among Special Category States, all the States have got an additional devolution of above 1% of GSDP with exception of Himachal Pradesh and Uttarakhand. Increase is higher for the States of Mizoram, Manipur, and Arunachal Pradesh among the Special Category States. The hike in devolution due to hike in the divisible pool is to the extent of 0.69% of GSDP for General Category States and 1.11% of GSDP for Special Category States.

**Table 2: State wise Additional revenues due to increased devolution
(Rs. Crore)**

	Devolution			Additional Devolution		Additional Devolution % of GSDP	
	2014-15	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
General Category States	306106	449131	539516	106936	128456	0.71	0.69
Andhra Pradesh	15299	21894	26264	5213	6253	1.17	1.14
Bihar	36963	48923	58881	11648	14019	2.69	2.62
Chhattisgarh	8363	15716	18809	3742	4478	0.97	0.91
Goa	901	1924	2299	458	547	0.49	0.56
Gujarat	10296	15690	18835	3736	4485	0.29	0.29
Haryana	3548	5496	6597	1309	1571	0.21	0.20
Jharkhand	9487	15969	19142	3802	4558	1.12	1.13
Karnataka	14654	23983	28760	5710	6848	0.43	0.40
Kerala	7926	12691	15225	3022	3625	0.40	0.38
Madhya Pradesh	24107	38398	46064	9142	10968	1.30	1.23
Maharashtra	17630	28106	33715	6692	8027	0.25	0.24
Odisha	16181	23574	28301	5613	6738	1.27	1.22
Punjab	4703	8009	9600	1907	2286	0.32	0.32
Rajasthan	19817	27916	33556	6647	7989	0.83	0.81
Tamil Nadu	16824	20354	24538	4846	5842	0.40	0.39
Telangana	8189	12351	14877	2941	3542	0.00	0.00
Uttar Pradesh	66622	90974	109428	21660	26054	1.66	1.59
West Bengal	24595	37164	44625	8849	10625	0.85	0.82
Special Category States	31729	57062	65268	13586	15540	1.16	1.11
Arunachala Pradesh	1110	7076	8388	1685	1997	1.82	1.71
Assam	12284	16785	20189	3996	4807	1.61	1.55
Himachal Pradesh	2644	3611	4344	860	1034	0.66	0.63
Jammu and Kashmir	4477	7813	9489	1860	2259	1.06	1.03
Manipur	1527	3142	3757	748	895	2.28	2.12
Meghalaya	1382	3276	3911	780	931	1.30	1.35
Mizoram	911	2348	2801	559	667	2.24	1.98
Nagaland	1063	2541	0	605	0	1.55	1.44
Sikkim	809	1870	2069	445	493	1.35	1.31
Tripura	1730	3266	3909	778	931	1.64	1.52
Uttaranchal	3792	5333	6412	1270	1527	0.59	0.57

Source: Budget Documents of Centre and States, and Finance Accounts of States, Union Government, State Governments and CAG

4. Grants In Aid

Grants in Aid to State have also undergone major changes since 2014-15. The first change in Grants in Aid was in 2014-15 to route all the Grants in Aid to States through State treasury system. Grants In Aid through many of flagship programs like National Health mission (NHM), SSA, RMSA, Prime mister Awas Yojana, Prime Minister Gram Sadak yojana etc., which were directly given to implementing agencies are being routed through

State budget. The second major change implemented in December 2015-16, as recommended by high powered committee of chief ministers is integration of many of the centrally sponsored schemes into fewer schemes and withdrawal of certain centrally sponsored schemes like Backwards regions grants fund (BRGF), Panchayat Sashaktikaran Yojana, Normal Central Assistance for State Plans, and many other smaller schemes. The third major change was grouping 28 CSS into Core of the Core (100% central Assistance), Core Schemes (60:40 for General Category States) and other optional schemes (50% central assistance). The fourth change is making these transfers to States as Grants in Aid for State plans.

The total Grants In Aid to States from the Centre which were higher than tax devolution prior to FFC recommendation have declined in terms of % to GDP and are lesser than the total volume of Tax devolution. The total Grants in Aid has declined from 3.47% of GDP in 2011-12 to 2.55% in 2015-16 and then increased marginally to 2.6% in 2016-17. The revised estimates for 2017-18 stood at 2.91% and the budget estimates for 2018-19 stood at 2.89%. The major CSS in terms of Volumes of transfers are, NHM, PMAY, MGNREGA, SSA, RMSA, and ICDS. One can see sharp decline in total Grants In Aid from 2.83% in 2014-15 to 2.55% in 2015-16 and increasing it to 2.60 in 2016-17 still less than the levels of 2012-13.

When it comes to individual States, the General Category States bore the brunt of changes in sharing pattern to 60:40 and particularly backward States with the withdrawal of BRGF. With this, General Category States have to contribute higher share towards getting Grants in Aid from the Centre. However the Special Category States continue to get grants with pre-existing 90:10 sharing pattern.

Withdrawal of Central assistance for State plans through Normal Central assistance and BRGF has resulted in loss of RS. 37685 Crore to General Category States and Rs. 35460 Crore for Special Category States at the level of 2013-14. This ranges between 0.5% of GSDP to 1.27% of GSDP across States (See Table 3 for General Category States) in 2013-14. We have assumed 2013-14 level as the reduction in such grants to the States.

Nearly 45% of total grants in aid from Centre are in the form sharing pattern of 60:40 ratio. Therefore with simple assumption of 45% of grants given to the states have sharing burden of 40% which was earlier only 25%, additional burden on States towards sharing the expenditures under CSS is estimated. Changes in sharing pattern has resulted into additional contribution by the General Category States towards CSS. These States were contributing only 25% prior to 2015-16 than 40% as of now. Which means for every 100 spent under CSS by the States, the General Category States have to spend Rs. 40 rather

than Rs. 25. This has resulted in General Category States contributing additionally RS. 41806 crore more towards Core CSS schemes in 2016-17. State wise additional Contribution is given in Table 3.

Table 3: Additional expenditures in terms of additional contribution for CSS

	Total Grants			Normal Central assistances and BRGF	Grants with Sharing Pattern		Additional Contribution to CSS	
	2013-14	2015-16	2016-17		2013-14	2015-16	2016-17	2015-16
General Category States	143945	256282	278704	37685	115327	125417	38442	41806
Andhra Pradesh	8991	21927	23346	2510	9867	10506	3289	3502
Bihar	12584	19566	20559	5438	8805	9252	2935	3084
Chhattisgarh	4726	8062	10262	1672	3628	4618	1209	1539
Goa	357	221	293	135	100	132	33	44
Gujarat	6883	8949	13218	2274	4027	5948	1342	1983
Haryana	4127	6379	5678	469	2870	2555	957	852
Jharkhand	4065	7338	9261	1099	3302	4168	1101	1389
Karnataka	9099	13929	15703	2199	6268	7066	2089	2355
Kerala	4138	8921	8510	817	4015	3830	1338	1277
Madhya Pradesh	11777	18330	23963	3935	8249	10783	2750	3594
Maharashtra	13241	16899	21653	2832	7604	9744	2535	3248
Odisha	8429	14129	15082	3096	6358	6787	2119	2262
Punjab	3401	4174	4776	855	1878	2149	626	716
Rajasthan	8744	18728	19483	1796	8428	8767	2809	2922
Tamil Nadu	9122	19260	19838	2773	8667	8927	2889	2976
Telangana	0	9394	9752	0	4227	4388	1409	1463
Uttar Pradesh	22405	31861	32537	2191	14338	14642	4779	4881
West Bengal	11853	28214	24791	3595	12696	11156	4232	3719
Special Category States	62007	69614	77387	35460	31326	34824		
Arunachal Pradesh	3935	2550	2138	2467	1148	962		
Assam	8938	12825	12598	5663	5771	5669		
Himachal Pradesh	6314	11296	13164	3760	5083	5924		
Jammu and Kashmir	13843	16728	20599	8791	7528	9269		
Manipur	5111	4438	4621	2475	1997	2079		
Meghalaya	3417	2481	3157	1935	1117	1420		
Mizoram	3483	3672	3791	NA	1653	1706		
Nagaland	4947	4819	5553	2149	2169	2499		
Sikkim	2244	934	1437	1803	420	647		
Tripura	4699	4566	4095	2876	2055	1843		
Uttarakhand	5075	5304	6234	3540	2387	2805		

Source: Budget Documents of States, and Finance Accounts of States, State Governments and CAG.

However the Special Category States continued to get the Grants in Aid under CSS with 90:10 sharing pattern and also got benefitted through tax devolution in terms of increase in the divisible share and also inclusion of forest coverage in the devolution formula.

5. Fiscal Autonomy: Reality V/S Expectations

The view that the States have got additional money in the form of tax devolution and the States are free to decide their priorities is a mere illusion. This gain in tax devolution has been offset by the fact that General Category States have to shell out more towards sharing the expenditure under CSS and tradition of Centre contributing to the State Plans through Planning commission devolved normal central assistance has been diluted and withdrawn. Grants under BRGF and Panchyati Sashaktikarn Scheme are also discontinued with effect from 2015-16. It is in this context we look at the comparative picture of States' autonomy. Table 4 gives us the picture particularly among General Category States the gains accrued to increased devolution and imposed burden on States due to increased contribution towards CSS and withdrawal of normal central assistance and BRGF. Due to inconsistencies in the data in 2015-16, the extent of autonomy in terms of gains in tax devolution and burden on the States due to increased contribution and withdrawal of certain CSS is also estimated for 2016-17. The termination of normal central assistance for State plans and discontinuation of BRGF and other CSS is frozen at the level of 2013-14 in terms as % of GSDP for each state. Grants under State plan schemes in 2013-14 is not comparable with 2015-16 and 2016-17 due to inclusion of flagship programs under State plan schemes. After doing the necessary adjustments the total burden is computed. Since there is huge variation between allocations and actual releases, these calculation are done only for two years for which actuals are available.

Average Burden on the General Category States due to CSS is 0.69% and gain in tax devolution is 0.71% of GSDP in 2015-16 and same is 0.68% and 0.69% of GSDP respectively in 2016-17. In States like Chhattisgarh, Madhya Pradesh Punjab, Tamil Nadu and west Bengal the gain is lesser than the burden. This is mainly due to withdrawal of BRGF in all States except Tamil Nadu. Only in case of Uttar Pradesh the difference between Gains and burden huge with a gain of 1.66% of GSDP in tax devolution and burden of only 0.65% of GSDP due to changes in CSS. The difference in gains and burden narrows down for all States that were receiving the grants under BRGF and grants for LWE affected districts. These are low income States like Bihar, Jharkhand, Madhya Pradesh and Chhattisgarh. However huge gain for Uttar Pradesh need further investigation. This exercise for Special

Category States is not done due to no change in the structure of sharing pattern and huge gains in tax devolution.

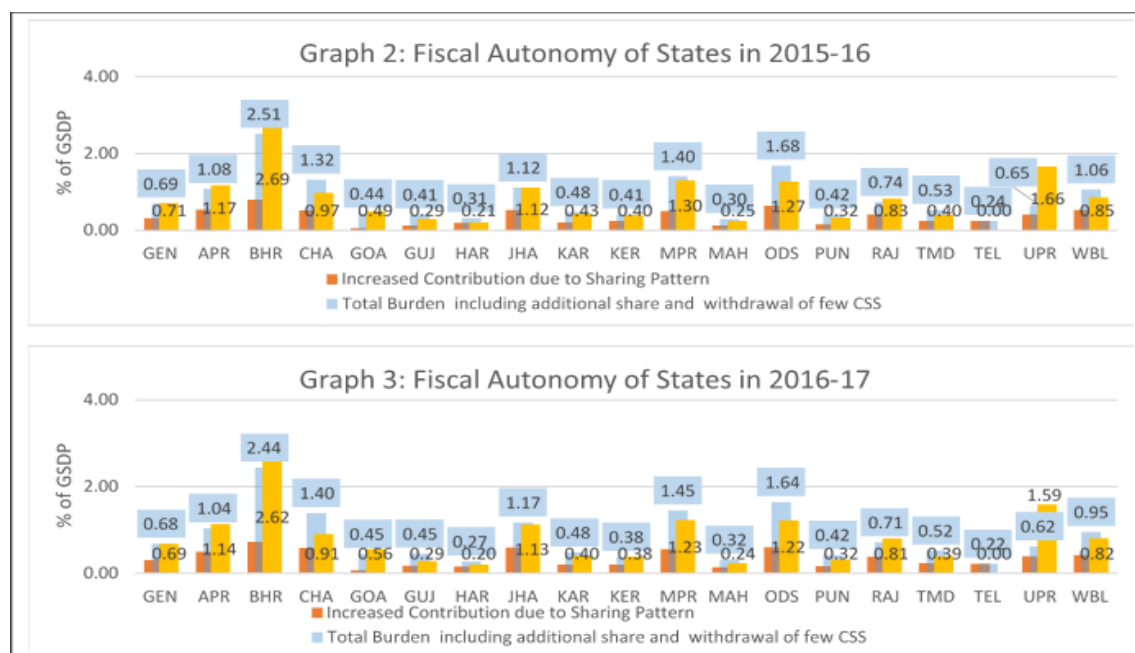


Table 4: Illusion about States' Autonomy: Gains and Burden of Recent Changes in Fiscal Federalism (% of GSDP)

	2015-16				2016-17			
	Grants with Sharing Pattern	Increased Contribution due to change Sharing Pattern	Total Burden including additional share and withdrawal of few CSS	Gains in Tax devolution	Grants with Sharing Pattern	Increased Contribution due to change Sharing Pattern	Total Burden including additional share and withdrawal of few CSS	Gains in Tax devolution
Gen. Category States	0.95	0.32	0.69	0.71	0.92	0.31	0.68	0.69
Andhra Pradesh	1.62	0.54	1.08	1.17	1.50	0.50	1.04	1.14
Bihar	2.38	0.79	2.51	2.69	2.17	0.72	2.44	2.62
Chhattisgarh	1.55	0.52	1.32	0.97	1.76	0.59	1.40	0.91
Goa	0.18	0.06	0.44	0.49	0.21	0.07	0.45	0.56
Gujarat	0.39	0.13	0.41	0.29	0.51	0.17	0.45	0.29
Haryana	0.59	0.20	0.31	0.21	0.47	0.16	0.27	0.20
Jharkhand	1.60	0.53	1.12	1.12	1.77	0.59	1.17	1.13
Karnataka	0.62	0.21	0.48	0.43	0.62	0.21	0.48	0.40
Kerala	0.71	0.24	0.41	0.40	0.62	0.21	0.38	0.38
Madhya Pradesh	1.52	0.51	1.40	1.30	1.67	0.56	1.45	1.23
Maharashtra	0.38	0.13	0.30	0.25	0.43	0.14	0.32	0.24
Odisha	1.92	0.64	1.68	1.27	1.80	0.60	1.64	1.22
Punjab	0.48	0.16	0.42	0.32	0.50	0.17	0.42	0.32
Rajasthan	1.23	0.41	0.74	0.83	1.15	0.38	0.71	0.81

Tamil Nadu	0.74	0.25	0.53	0.40	0.70	0.23	0.52	0.39
Telangana	0.73	0.24	0.24	0.00	0.67	0.22	0.22	0.00
Uttar Pradesh	1.26	0.42	0.65	1.66	1.17	0.39	0.62	1.59
West Bengal	1.59	0.53	1.06	0.85	1.27	0.42	0.95	0.82

Source: Budget Documents of States, State Governments and , and Finance Accounts of States, CAG and CSO for GSDP

6. States priorities in 2013-14 versus 2015-16 and 2016-17

With the changing scenario as discussed above, and illusion about federal transfers giving more autonomy, the States are supposed to have their own priorities. Has these changes in transfers system and changing demographic characters of the economy with demographic dividend resulted into more spending on social sectors in general and children in particular.

If we look at the expenditures of States (see Annexure table 1 and 2), expenditure has increased in all States in terms their share to GSDP. In General Category States total expenditure as per cent of GSDP has increased from 13.84% in 2013-14 to 16.5% in 2016-17. However some States like Goa, Gujarat, Mizoram and Sikkim showed a decline in expenditure in terms of share in GSDP. Total Expenditure of Special Category States also shown an increase from 23.75% of GSDP in 2013-14 to 25.92% of GSDP in 2016-17. Increase in expenditure is common across all the States. Same is the case with expenditure on Social Services and children within social services. Expenditure on social services include Education, Health, Water supply, Housing and Urban Development, Social Welfare and Nutrition.

Expenditure on Children is broadly are Elementary Education, Secondary Education, Rural Health, Social Welfare and Nutrition – under which most of the expenditure is directed towards children and is classified as child budget. But the issue here is priority. When there is an increase in total expenditures, the spread of increase favors only certain sectors. Therefore we look at the share of expenditures of each sector.

Priorities of Expenditure:

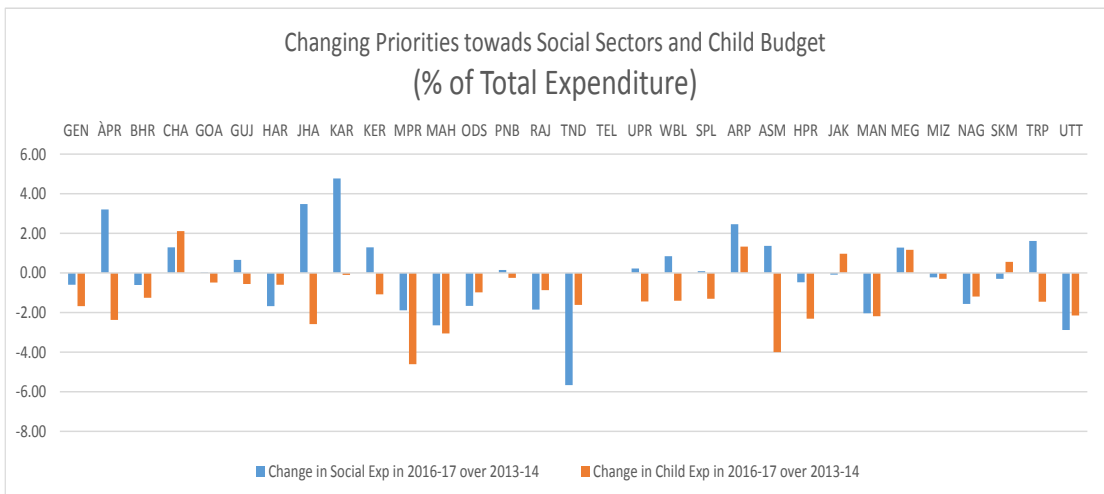
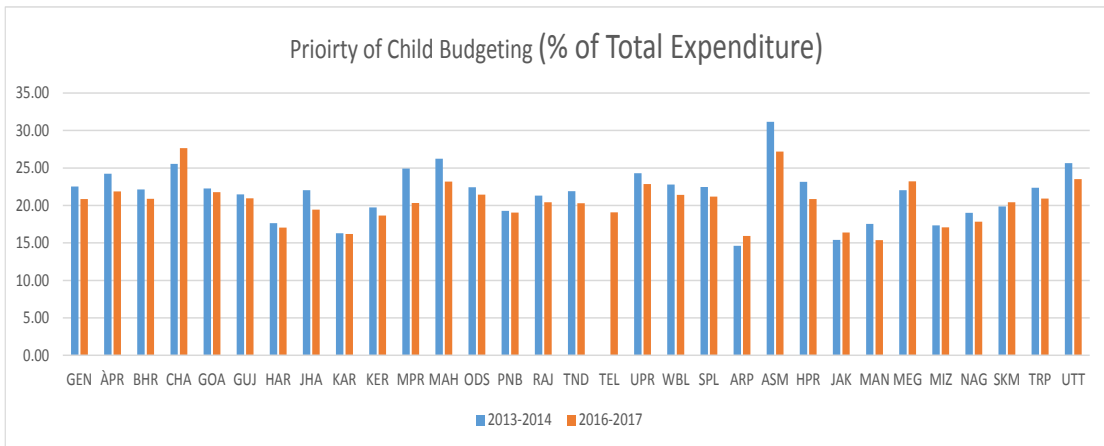
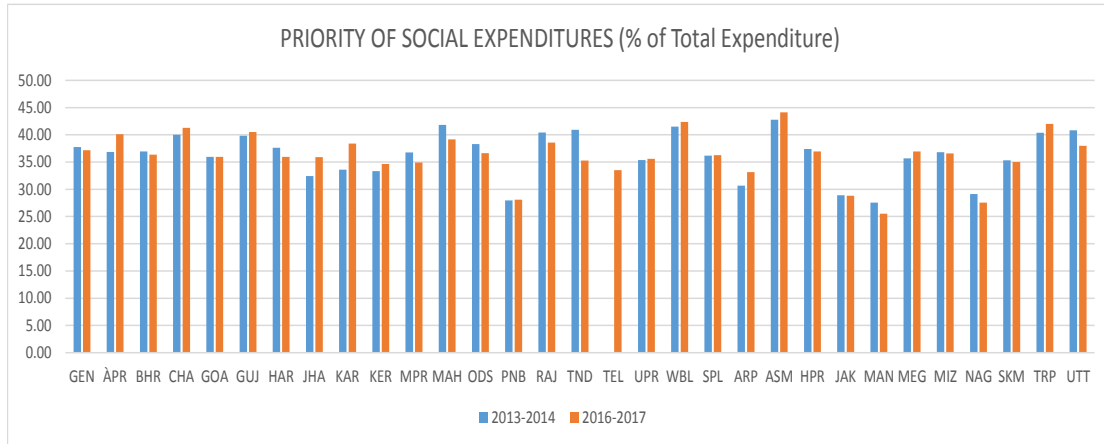
Changes in the structure of federal transfers have not influenced the priorities of States in favor of Social services. Share of expenditure on Social Services in total Expenditure has declined from 37.76% in 2013-14 to 37.16% in 2016-17. State wise details given in the Table 5, shows a declining trend is between 2013-14 and 2016-17 in eight General Category States and seven Special Category States for social services priority. Similarly when it comes to prioritizing children, 14 General Category States and 7 Special Category States have declining shares. Decline in child budgeting priorities have been higher for six

General Category States where the social sectors shares have not declined. They are Andhra Pradesh, Gujarat, Jharkhand, Karnataka, Kerala and Punjab. In most of the States the fall in the share of child expenditure is higher than the fall in the share of social sector expenditure. This means that States prioritize other economic services over social services by drastically reducing child budget. However a detailed analysis shall reveal whether it is education or health or nutrition which is taking a hit when the State government cut their expenditure.

Table 5: Child and Social Sector Priorities across States pre and post FFC

State	Ratio of Social Expenditure in Total			Ratio of Children Expenditure in Total		
	2013-14	2015-16	2016-17	2013-14	2015-16	2016-17
General Category States	37.76	37.37	37.16	22.51	21.53	20.84
Andhra Pradesh	36.87	44.37	40.09	24.22	25.67	21.86
Bihar	36.94	35.96	36.34	22.13	23.26	20.88
Chhattisgarh	40.00	35.14	41.30	25.53	25.31	27.65
Goa	35.93	35.11	35.96	22.25	21.05	21.77
Gujarat	39.85	40.47	40.52	21.48	21.06	20.94
Haryana	37.62	34.89	35.95	17.63	17.28	17.05
Jharkhand	32.42	35.49	35.91	22.02	20.78	19.44
Karnataka	33.61	37.48	38.39	16.28	16.49	16.19
Kerala	33.34	33.23	34.63	19.73	17.79	18.65
Madhya Pradesh	36.77	39.17	34.89	24.92	22.56	20.32
Maharashtra	41.82	39.83	39.18	26.24	25.05	23.18
Odisha	38.31	36.33	36.64	22.41	21.18	21.44
Punjab	27.94	29.60	28.10	19.29	20.24	19.04
Rajasthan	40.41	38.48	38.57	21.30	20.08	20.43
Tamil Nadu	40.93	37.79	35.27	21.91	21.00	20.31
Telangana		36.45	33.49		18.51	19.06
Uttar Pradesh	35.35	33.99	35.58	24.29	22.37	22.85
West Bengal	41.49	39.63	42.34	22.79	22.26	21.39
Special Category States	36.16	36.44	36.25	22.46	23.21	21.16
Arunachal Pradesh	30.68	28.77	33.15	14.60	15.25	15.93
Assam	42.77	46.18	44.14	31.16	36.13	27.17
Himachal Pradesh	37.40	34.85	36.93	23.15	19.96	20.85
Jammu and Kashmir	28.91	32.01	28.84	15.40	18.24	16.38
Manipur	27.55	27.37	25.52	17.54	17.60	15.36
Meghalaya	35.69	36.00	36.97	22.04	23.77	23.21
Mizoram	36.82	38.71	36.60	17.35	17.41	17.06
Nagaland	29.12	27.56	27.56	19.02	17.83	17.83
Sikkim	35.30	33.59	35.01	19.86	22.58	20.42
Tripura	40.38	36.26	42.01	22.37	20.02	20.92
Uttarakhand	40.84	39.52	37.97	25.64	24.44	23.49

Source: Finance Accounts of States, CAG



Centre's Spending on Children

Much of the expenditure at State level on Social Sectors in general and Children in particular is influenced by the Grants in Aid from the Centre. The states receive conditional grants for expenditure on Health, Education and Nutrition under schemes like National Health Mission, National Education Mission, Merit Scholarships for SC, ST, BC and

Minorities, Integrated Child Development Scheme and Integrated Child Protection Schemes.

Post Fourteenth finance commission the share of grants in aid for major CSS on Children in total expenditure has declined between 2013-14 and 2016-17. It is visible from the Table 6 total expenditure on children by the central government has declined from 0.72 % of GDP in 2013-14 to 0.65 % of GDP in 2016-17 and there is no significant rise in allocations in 2016-17 and 2017-18 when compared to actual expenditures in 2016-17. Even when it comes to priorities the share of Child Budget has declined from 4.64% in 2013-14 to 4.53% in 2016-17 though actual expenditures are higher than the allocations in all the years. Drastic reduction in central assistance to states is visible in education (Elementary and Secondary) and Nutrition under ICDS. In spite of including secondary education under education mission grants, the grants in aid for education has declined from 0.34% of GDP to 0.27% of GDP between 2013-14 and 2016-17 and similar is the case with Nutrition.

It is clearly visible that declining priorities towards Social sectors and children at State level is influenced by the declining grants in aid from the Centre towards Children.

Union Governments Spending on Children through Grants In Aid

	Total Expenditure of Union Government	Total Child Budget	Major Schemes for Children	Health Schemes	Education	Midday meals	ICDS	Protection
% of GDP								
2013-14A	15.52	0.72	0.70	0.17	0.34	0.04	0.15	0.00
2014-15A	14.98	0.72	0.69	0.15	0.31	0.08	0.15	0.00
2015-16A	14.95	0.69	0.64	0.17	0.28	0.07	0.11	0.00
2016-17A	14.31	0.65	0.60	0.17	0.27	0.06	0.10	0.00
2013-14BE	16.80	0.82	0.80	0.17	0.36	0.12	0.15	0.00
2014-15BE	16.04	0.63	0.60	0.15	0.36	0.08	0.00	0.00
2015-16BE	14.60	0.50	0.48	0.13	0.27	0.07	0.00	0.00
2016-17BE	14.46	0.65	0.60	0.16	0.27	0.06	0.10	0.00
2017-18BE	14.13	0.66	0.61	0.18	0.26	0.06	0.10	0.00
Share in Total Expenditure								
2013-14A		4.64	4.49	1.09	2.18	0.26	0.96	0.00
2014-15A		4.78	4.60	0.97	2.06	0.56	0.99	0.02
2015-16A		4.60	4.29	1.16	1.90	0.44	0.76	0.02
2016-17A		4.53	4.19	1.18	1.87	0.43	0.68	0.03
2013-14BE		4.87	4.74	1.01	2.15	0.70	0.87	0.01
2014-15BE		3.91	3.75	0.94	2.26	0.51	0.02	0.02
2015-16BE		3.39	3.26	0.92	1.85	0.46	0.03	0.02
2016-17BE		4.47	4.11	1.10	1.87	0.44	0.68	0.02
2017-18BE		4.69	4.31	1.28	1.86	0.42	0.72	0.03
2018-19BE		4.54	4.19	1.27	1.80	0.38	0.71	0.03

Source (basic data): Detailed Demand For Grants, Union Budget Documents, Various Years, Government of India.

7. Conclusions:

Fourteenth Finance Commission's recommendations have increased the devolution to States by increasing the share of divisible pool and favoring the hilly Special Category States with inclusion of Forest Coverage in devolution criteria. Special Category States and some States like Madhya Pradesh, Chhattisgarh, and Jharkhand received higher hike in the tax devolution. Increase in divisible pool compelled the Centre to withdraw few schemes like normal central assistance, BRGF, Panchayat Shasaktikaran yojana and also restructure sharing pattern of many of the Flagship CSS. Restructuring the sharing pattern did not affect the Special Category States. The loss in share of Grants due to withdrawal of CSS affected Special Category States and Low-income States as BRGF was one of the major CSS among them.

Higher transfers through devolution and more autonomy to States is an illusion and is offset by the fact that States contribution towards CSS expenditures increased from 25% to 40% and States had to continue committed expenditures under CSS which have been withdrawn.

The total burden on State defined here as additional contribution towards CSS in General Category States and committed expenditures for CSS schemes which have been discontinued and reduction in State plan Grants with withdrawal of Normal Central Assistance. Net gain in untied transfers and autonomy to the States gets narrowed down due to these additional burdens on States.

Though there is an increase in total transfers and total expenditures of the States, there is a declining priority towards Social sectors and Child Budgeting. Even the grants in aid to States towards funding of child budget at State level has declined post FFC period particularly for Education and ICDS without any substantial increases for Child Protection and Health.

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Annexure Table 1: State Wise Expenditure as % of GSDP

State	Total Expenditure as % of GSDP			Social Services as % of GSDP			Expenditure on Children as % of GSDP		
	2013-14	2015-16	2016-17	2013-14	2015-16	2016-17	2013-14	2015-16	2016-17
General Category States	13.84	16.24	16.48	5.22	6.07	6.12	3.11	3.50	3.43
Andhra Pradesh	13.53	18.05	18.78	4.99	8.01	7.53	3.28	4.64	4.11
Bihar	24.12	29.12	28.64	8.91	10.47	10.41	5.34	6.77	5.98
Chhattisgarh	18.10	22.05	21.98	7.24	7.75	9.08	4.62	5.58	6.08
Goa	21.75	18.24	16.76	7.81	6.40	6.03	4.84	3.84	3.65
Gujarat	12.13	11.66	10.86	4.83	4.72	4.40	2.61	2.46	2.27
Haryana	11.44	13.63	13.75	4.30	4.76	4.94	2.02	2.36	2.34
Jharkhand	14.95	21.64	23.75	4.85	7.68	8.53	3.29	4.50	4.62
Karnataka	13.00	13.60	14.13	4.37	5.10	5.43	2.12	2.24	2.29
Kerala	13.93	15.35	16.28	4.64	5.10	5.64	2.75	2.73	3.04
Madhya Pradesh	18.36	21.48	22.68	6.75	8.42	7.91	4.58	4.85	4.61
Maharashtra	10.60	10.73	10.58	4.43	4.27	4.14	2.78	2.69	2.45
Odisha	18.00	22.94	22.14	6.90	8.33	8.11	4.04	4.86	4.75
Punjab	13.20	13.62	13.92	3.69	4.03	3.91	2.55	2.76	2.65
Rajasthan	16.18	18.75	18.98	6.54	7.22	7.32	3.45	3.77	3.88
Tamil Nadu	13.11	13.60	13.69	5.37	5.14	4.83	2.87	2.86	2.78
Telangana	0.00	15.48	17.42	0.00	5.64	5.83	0.00	2.87	3.32
Uttar Pradesh	20.31	24.37	24.51	7.18	8.28	8.72	4.93	5.45	5.60
West Bengal	14.59	16.46	16.52	6.05	6.52	7.00	3.32	3.66	3.53
Special Category States	23.75	24.52	25.92	8.59	8.94	9.40	5.34	5.69	5.49
Arunachal Pradesh	50.83	55.83	53.99	15.60	16.06	17.90	7.42	8.51	8.60
Assam	19.79	17.42	21.57	8.46	8.04	9.52	6.17	6.29	5.86
Himachal Pradesh	20.27	22.03	22.89	7.58	7.68	8.45	4.69	4.40	4.77

Jammu and Kashmir	33.01	37.33	37.92	9.54	11.95	10.93	5.08	6.81	6.21
Manipur	43.32	44.14	45.94	11.94	12.08	11.72	7.60	7.77	7.06
Meghalaya	28.89	29.70	35.35	10.31	10.69	13.07	6.37	7.06	8.21
Mizoram	53.59	41.49	40.55	19.74	16.06	14.84	9.30	7.23	6.92
Nagaland	41.88	44.26	44.24	12.20	12.20	12.19	7.97	7.89	7.89
Sikkim	31.52	23.73	22.52	11.13	7.97	7.88	6.26	5.36	4.60
Tripura	29.66	32.17	30.50	11.98	11.67	12.81	6.63	6.44	6.38
Uttarakhand	13.37	15.53	15.45	5.46	6.14	5.87	3.43	3.80	3.63

Annexure Table 2: Details of State Wise Expenditure (Rs. Crore)

State	2012-13	2013-14	2014-15	2015 - 16	2016-17
Andhra Pradesh					
Total Expenditure	117851.21	125654.63	126270.88	110121.19	131358.98
Social Services	42677.78	46334.02	44640.95	48863.18	52658.77
Child expenditure	29155.01	30435.51	26637.23	28271.82	28712.77
Education	23272.61	25056.84	21969.87	20835.80	22335.57
Child	19510.23	21133.00	18336.63	17293.30	18800.06
Health and family welfare	5427.73	5938.76	5533.69	5207.31	6437.73
Child	4229.46	3510.84	3402.38	3128.34	3414.10
Social Security and social welfare	8122.23	8503.16	8967.94	13358.34	11446.70
Nutrition and neo natal Care	5414.84	5791.07	4897.83	7849.82	6498.40
Child Labour welfare	0.48	0.60	0.39	0.35	0.21
GSDP (Rs. Crore)	815065.60	928665.46	526468.42	609933.62	699307.19
Arunachal Pradesh	0.00	0.00	0.00	0.00	0.00
Total Expenditure	5992.52	7411.10	8639.77	10355.99	10938.55
Social Services	1786.05	2273.96	2800.91	2978.93	3626.38
Child expenditure	964.75	1081.83	1373.17	1579.33	1742.56
Education	774.98	892.24	1163.11	1398.82	1503.26
Child	600.58	651.30	883.22	1091.35	1131.52
Health and family welfare	272.40	340.18	580.24	515.12	707.22
Child	331.11	399.23	451.18	432.45	585.22
Social Security and social welfare	183.43	222.13	225.79	248.52	206.77
Nutrition and neo natal Care	33.06	31.30	38.78	55.52	25.82
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	12546.65	14580.22	17956.84	18549.44	20258.62
Assam					
Total Expenditure	31754.19	35179.13	42990.44	39702.33	54864.80
Social Services	12793.72	15044.75	18656.56	18336.44	24215.74
Child expenditure	9146.95	10962.68	12541.76	14343.32	14909.07
Education	7845.39	9507.61	11286.45	10802.71	12738.51
Child	6453.10	7901.54	9287.01	9178.40	10440.09
Health and family welfare	1691.99	1878.43	1922.44	2862.11	3196.78
Child	1722.17	1842.02	1950.61	3808.37	3571.83
Social Security and social welfare	1247.05	1361.49	1575.36	1556.79	1125.34
Nutrition and neo natal Care	969.41	1216.85	1301.85	1354.22	895.81
Child Labour welfare	2.27	2.28	2.29	2.33	1.34
GSDP (Rs. Crore)	156864.24	177745.22	195723.15	227958.83	254340.79
Bihar					
Total Expenditure	64050.66	76478.23	90720.38	107581.96	121973.58
Social Services	24438.16	28252.73	33386.31	38683.53	44329.13
Child expenditure	16232.15	16922.60	21252.91	25026.62	25464.73

Education	15590.96	16231.90	17897.31	22048.34	21885.37
Child	12241.83	12116.07	14412.16	18262.04	17523.58
Health and family welfare	2398.39	2573.59	3603.97	4571.32	5492.90
Child	2272.50	2386.31	4517.09	4543.59	5793.89
Social Security and social welfare	2828.53	3891.12	5538.23	5492.61	5942.42
Nutrition and neo natal Care	1715.09	2417.34	2320.20	2215.14	2142.89
Child Labour welfare	2.73	2.88	3.46	5.85	4.36
GSDP (Rs. Crore)	282367.93	317101.34	342950.94	369469.45	425887.89
Chhattisgarh					
Total Expenditure	31891.17	37433.77	46105.54	51646.07	57635.11
Social Services	12407.05	14974.07	16948.72	18146.37	23802.24
Child expenditure	8332.69	9557.34	12825.07	13070.85	15934.90
Education	6993.75	7853.87	9859.98	10179.62	12233.05
Child	6272.67	6992.83	9005.46	8865.13	10884.65
Health and family welfare	1292.91	1555.56	2333.35	2709.24	3292.27
Child	1179.95	1413.14	2549.64	2922.48	3671.51
Social Security and social welfare	2108.65	3477.70	1937.28	2007.40	2148.17
Nutrition and neo natal Care	865.12	1125.45	1256.55	1264.56	1360.83
Child Labour welfare	14.95	25.92	13.41	18.68	17.91
GSDP (Rs. Crore)	177511.32	206833.19	221142.26	234212.37	262263.36
Goa					
Total Expenditure	7003.62	7811.50	8644.36	10041.83	10504.71
Social Services	2393.08	2806.66	3093.22	3526.07	3777.22
Child expenditure	1451.78	1738.22	1862.78	2113.53	2287.00
Education	1146.33	1306.94	1386.03	1530.27	1595.37
Child	727.13	834.85	899.68	972.94	1053.28
Health and family welfare	424.41	462.47	506.46	574.19	670.56
Child	362.21	399.66	427.65	487.38	594.35
Social Security and social welfare	381.69	527.67	566.06	683.67	667.35
Nutrition and neo natal Care	358.28	499.04	531.03	649.53	634.08
Child Labour welfare	4.16	4.67	4.42	3.68	5.29
GSDP (Rs. Crore)	38120.02	35921.10	47814.18	55053.85	62660.79
Gujarat					
Total Expenditure	90885.01	97935.91	110809.47	119947.98	126203.32
Social Services	35611.91	39031.89	43899.86	48537.04	51141.03
Child expenditure	18645.04	21041.45	23230.66	25264.51	26421.31
Education	16187.99	18403.32	20867.43	22393.44	23166.51
Child	13301.98	15157.70	16824.98	18219.55	19242.70
Health and family welfare	4626.36	5083.49	6366.90	7125.10	7699.53
Child	2800.28	3065.52	3542.61	3950.86	4522.95
Social Security and social welfare	2923.04	3160.43	3222.63	3497.53	3066.03
Nutrition and neo natal Care	2530.64	2807.66	2840.03	3064.47	2610.92

Child Labour welfare	12.14	10.58	23.04	29.63	44.74
GSDP (Rs. Crore)	724495.36	807623.19	921773.15	1029009.74	1162286.54
Haryana					
Total Expenditure	43833.57	45821.70	52833.41	66144.03	75266.53
Social Services	15962.35	17237.36	21018.12	23078.86	27059.90
Child expenditure	7767.26	8079.80	10569.43	11431.50	12832.13
Education	7328.10	7709.76	9613.45	10334.44	11501.39
Child	5968.54	6231.33	7850.06	8284.61	9395.24
Health and family welfare	1600.89	1752.47	2238.72	2524.90	3044.43
Child	1115.11	1235.76	1843.50	2257.70	2500.21
Social Security and social welfare	2391.44	2494.53	3713.91	4293.50	5122.55
Nutrition and neo natal Care	683.13	612.26	875.38	888.71	936.16
Child Labour welfare	0.47	0.45	0.50	0.47	0.53
GSDP (Rs. Crore)	347032.01	400662.12	437462.07	485183.99	547396.06
Himachal Pradesh					
Total Expenditure	18129.05	19208.35	22259.95	25167.30	28843.25
Social Services	6566.83	7183.57	7973.49	8771.94	10650.99
Child expenditure	4200.34	4447.23	5126.18	5023.42	6012.60
Education	3651.31	3847.94	4323.46	4479.46	5299.56
Child	3101.75	3294.40	3784.20	3710.02	4460.27
Health and family welfare	1006.48	1074.21	1299.45	1417.39	1786.85
Child	838.56	884.96	1035.56	1012.63	1203.93
Social Security and social welfare	491.01	553.90	638.12	703.23	819.70
Nutrition and neo natal Care	260.03	267.87	306.42	300.78	348.40
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	82819.78	94764.16	103772.32	114239.41	126020.15
Jammu and Kashmir					
Total Expenditure	30341.26	31564.62	34463.14	43751.33	48097.71
Social Services	8506.49	9125.72	10109.92	14004.76	13869.46
Child expenditure	4279.60	4862.20	5262.77	7980.50	7880.52
Education	3940.03	4437.00	4865.67	6694.25	6498.06
Child	2700.10	3206.20	3610.79	5258.04	5037.33
Health and family welfare	1622.54	1784.91	2015.13	2610.03	2810.34
Child	974.08	1125.41	1123.10	2029.02	2149.21
Social Security and social welfare	771.76	688.39	767.89	1843.25	1360.50
Nutrition and neo natal Care	601.77	526.92	525.01	690.60	690.46
Child Labour welfare	3.66	3.68	3.87	2.85	3.52
GSDP (Rs. Crore)	87137.73	95618.74	98369.85	117186.53	126846.54
Jharkhand					
Total Expenditure	27618.30	28194.39	37337.84	44711.34	55949.72
Social Services	9338.36	9139.46	12824.84	15867.22	20089.38

Child expenditure	5997.40	6209.28	7944.91	9291.02	10877.57
Education	5239.77	4842.70	6839.67	8027.25	9793.43
Child	4378.38	3974.84	5788.88	6783.77	8082.86
Health and family welfare	955.57	1143.28	1618.98	2173.25	2479.24
Child	929.51	1241.74	1071.19	1280.92	1481.37
Social Security and social welfare	1497.93	1589.50	1902.51	2238.54	2569.00
Nutrition and neo natal Care	685.22	986.40	1077.02	1223.52	1311.11
Child Labour welfare	4.29	6.30	7.82	2.81	2.24
GSDP (Rs. Crore)	174723.69	188566.71	218525.17	206612.80	235560.23
Karnataka					
Total Expenditure	91771.73	106136.43	123236.59	137741.61	160054.97
Social Services	33335.78	35674.57	43547.14	51621.00	61446.08
Child expenditure	15928.27	17277.73	21633.45	22718.59	25914.58
Education	15726.63	17507.49	20394.20	21848.46	25238.27
Child	12486.16	13819.08	16565.23	16893.89	19375.54
Health and family welfare	3929.10	4533.48	5848.53	5829.46	6882.88
Child	1697.17	1927.58	3263.29	3480.42	4257.69
Social Security and social welfare	4608.46	4955.51	5923.86	6780.42	7301.65
Nutrition and neo natal Care	1737.76	1519.84	1754.41	2191.72	2263.95
Child Labour welfare	7.18	11.24	50.52	152.56	17.39
GSDP (Rs. Crore)	695413.05	816666.15	912646.54	1012804.09	1132392.97
Kerala					
Total Expenditure	58092.04	64779.83	76001.02	86189.51	101222.26
Social Services	19439.39	21596.99	24593.38	28638.31	35057.39
Child expenditure	11408.28	12780.92	14230.36	15331.40	18881.93
Education	11141.80	12556.66	13799.50	15302.16	18389.11
Child	8506.67	9529.38	10701.60	11491.09	14259.63
Health and family welfare	3243.47	3637.86	4228.30	4771.24	5987.57
Child	2019.94	2289.79	2395.34	2621.30	3145.08
Social Security and social welfare	2039.27	2246.57	3073.51	4333.21	5328.69
Nutrition and neo natal Care	483.07	583.85	677.12	726.77	946.47
Child Labour welfare	398.60	377.89	456.30	492.24	530.74
GSDP (Rs. Crore)	412313.00	465041.21	512564.05	561545.62	621699.77
Madhya Pradesh					
Total Expenditure	74535.43	80682.28	94250.49	116606.17	146825.68
Social Services	25996.47	29667.50	34137.47	45675.41	51227.59
Child expenditure	17235.81	20107.67	22772.38	26301.00	29828.09
Education	13401.84	16264.26	18930.78	21146.57	25197.95
Child	11823.19	14401.96	16855.67	18322.45	21990.02
Health and family welfare	3305.02	3449.61	4761.82	5454.08	5940.27
Child	2423.36	2473.81	3603.48	3875.41	3998.95
Social Security and social welfare	4158.01	4203.93	3256.74	5471.84	5439.74

Nutrition and neo natal Care	2988.77	3231.40	2313.12	4103.13	3838.13
Child Labour welfare	0.50	0.50	0.12	0.00	1.00
GSDP (Rs. Crore)	380924.80	439483.44	479939.04	542750.03	647303.65
Maharashtra					
Total Expenditure	156133.96	174922.87	197076.58	213167.21	238778.00
Social Services	63862.94	73153.02	78910.30	84901.45	93548.50
Child expenditure	40573.12	45897.94	49618.84	53404.89	55359.94
Education	39809.60	45585.64	47363.78	50688.21	53687.92
Child	33832.39	38393.98	41046.57	43575.60	45695.42
Health and family welfare	6396.24	7368.96	8966.78	10008.03	10723.81
Child	2482.33	3049.04	3631.56	3961.85	4115.58
Social Security and social welfare	5154.64	5484.41	5922.01	6995.78	6674.16
Nutrition and neo natal Care	4247.60	4444.11	4919.91	5856.64	5538.14
Child Labour welfare	10.80	10.80	20.80	10.80	10.80
GSDP (Rs. Crore)	1459628.44	1649694.85	1780721.02	1986721.21	2257031.65
Manipur					
Total Expenditure	6818.09	7010.72	8599.73	8620.44	9678.33
Social Services	1882.26	1931.70	2575.69	2359.48	2469.76
Child expenditure	1025.99	1229.55	1575.47	1517.25	1486.55
Education	834.31	936.02	1262.76	1156.33	1220.69
Child	609.23	694.89	878.75	849.84	865.19
Health and family welfare	339.90	410.42	576.29	485.66	479.20
Child	319.47	377.04	537.74	494.07	415.52
Social Security and social welfare	120.80	181.71	188.21	227.19	240.66
Nutrition and neo natal Care	97.29	157.62	158.98	173.34	205.83
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	13743.24	16182.04	18129.05	19530.67	21065.85
Meghalaya					
Total Expenditure	5927.87	6627.06	7370.35	7458.62	9626.33
Social Services	1972.22	2364.87	2733.58	2684.85	3558.46
Child expenditure	1296.07	1460.37	1823.43	1773.15	2234.31
Education	965.45	1135.34	1303.35	1288.29	1620.93
Child	731.61	789.09	1005.03	966.99	1251.65
Health and family welfare	396.71	449.69	571.25	604.86	687.07
Child	432.35	479.72	602.23	645.19	729.78
Social Security and social welfare	146.23	221.12	254.55	202.23	339.67
Nutrition and neo natal Care	132.11	191.56	216.17	160.97	252.88
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	21872.02	22938.24	23234.53	25117.00	27228.00
Mizoram					
Total Expenditure	5116.46	5516.38	6579.95	6281.82	7141.75

Social Services	1874.64	2031.41	2474.93	2431.91	2614.14
Child expenditure	813.26	957.20	1129.96	1093.86	1218.49
Education	840.18	965.70	1163.71	1157.23	1182.44
Child	518.42	587.28	793.14	756.75	886.59
Health and family welfare	221.27	262.55	345.86	378.42	399.00
Child	242.30	302.97	298.72	293.94	299.79
Social Security and social welfare	142.40	169.38	148.38	178.86	173.29
Nutrition and neo natal Care	52.54	66.96	38.11	43.16	32.11
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	8361.93	10293.37	13509.40	15138.86	17613.18
Nagaland					
Total Expenditure	6856.57	6957.41	7785.58	8641.16	0.00
Social Services	1808.59	2026.03	2206.17	2381.11	0.00
Child expenditure	1183.18	1323.28	1348.24	1541.06	0.00
Education	978.79	1128.38	1137.10	1323.97	0.00
Child	778.14	870.42	912.11	1099.62	0.00
Health and family welfare	291.96	300.94	415.69	464.96	0.00
Child	263.87	288.32	310.14	307.71	0.00
Social Security and social welfare	175.53	191.34	165.52	184.20	0.00
Nutrition and neo natal Care	140.39	163.72	125.37	133.31	0.00
Child Labour welfare	0.77	0.82	0.62	0.42	0.00
GSDP (Rs. Crore)	14121.27	16611.73	18400.67	19523.95	21487.54
Odisha					
Total Expenditure	43859.74	53374.15	62210.37	75896.18	83511.60
Social Services	16181.47	20446.34	23252.53	27571.71	30601.16
Child expenditure	10559.79	11963.35	14088.81	16072.99	17900.85
Education	8520.49	9726.52	11596.48	13511.21	14043.31
Child	7045.74	7948.27	9177.90	10858.21	11496.69
Health and family welfare	1764.94	1956.94	3187.31	3680.55	4729.25
Child	1684.35	1542.92	2940.43	3573.14	4295.55
Social Security and social welfare	3272.67	4163.37	3592.13	3851.09	3886.78
Nutrition and neo natal Care	1828.53	2470.56	1968.48	1639.47	2106.25
Child Labour welfare	1.17	1.60	2.01	2.17	2.37
GSDP (Rs. Crore)	261699.60	296475.38	314267.07	330873.77	377201.78
Punjab					
Total Expenditure	41373.76	43841.28	49731.93	53132.91	59642.35
Social Services	11906.12	12249.42	14523.66	15726.49	16759.44
Child expenditure	8111.01	8456.59	10212.69	10751.98	11356.22
Education	7240.53	7440.78	8548.51	9292.86	9514.56
Child	5982.83	6311.82	7506.88	7941.70	8196.98
Health and family welfare	1903.23	1969.18	2364.24	2606.28	2890.23
Child	1556.11	1572.24	1986.20	2060.52	2358.72

Social Security and social welfare	1251.53	1231.28	1445.75	1537.34	1633.72
Nutrition and neo natal Care	571.79	572.11	719.54	749.66	800.42
Child Labour welfare	0.29	0.43	0.06	0.10	0.10
GSDP (Rs. Crore)	297733.82	332146.94	355101.82	390087.44	428339.91
Rajasthan					
Total Expenditure	74145.37	89174.25	110644.66	128224.50	144119.79
Social Services	28133.04	36037.40	43591.52	49344.12	55585.97
Child expenditure	16505.14	18991.80	23636.38	25749.21	29446.51
Education	13794.62	16285.97	20183.90	22095.00	25549.90
Child	12434.76	14705.62	18606.53	20189.44	23624.40
Health and family welfare	3891.66	4751.63	6457.72	7757.80	8252.13
Child	2548.49	2696.53	3236.35	3810.36	3960.74
Social Security and social welfare	2448.19	5191.81	5509.13	5346.60	5894.92
Nutrition and neo natal Care	1287.21	1407.43	1513.45	1446.47	1538.67
Child Labour welfare	234.68	182.22	280.05	302.93	322.70
GSDP (Rs. Crore)	493551.24	551031.02	615694.80	683758.12	759234.50
Sikkim					
Total Expenditure	3854.70	4369.90	4711.66	4278.56	4508.37
Social Services	1238.69	1542.58	1549.53	1436.99	1578.28
Child expenditure	747.94	867.73	918.13	965.96	920.57
Education	602.62	701.92	769.94	802.17	822.39
Child	488.59	570.55	659.56	698.39	673.39
Health and family welfare	243.74	254.84	259.83	260.64	281.94
Child	234.35	263.06	223.08	225.49	237.08
Social Security and social welfare	51.27	62.53	64.89	90.43	70.51
Nutrition and neo natal Care	25.00	34.12	35.48	42.07	10.10
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	12338.42	13861.90	15406.72	18033.94	20020.46
Tamil Nadu					
Total Expenditure	111635.11	126997.74	146630.98	159987.81	173904.75
Social Services	43772.54	51984.90	54582.98	60466.73	61338.36
Child expenditure	22922.44	27826.62	32059.43	33593.19	35313.14
Education	19649.44	24202.29	27327.16	29134.66	30357.16
Child	15327.29	19027.83	22180.81	22956.26	24732.48
Health and family welfare	5290.15	6019.63	7468.81	8345.00	8640.86
Child	3978.25	4637.47	5823.85	6467.00	6493.31
Social Security and social welfare	10651.71	11920.30	11866.21	12397.22	11085.59
Nutrition and neo natal Care	3613.59	4158.07	4050.60	4165.99	4082.68
Child Labour welfare	3.31	3.25	4.17	3.94	4.67
GSDP (Rs. Crore)	854825.35	968530.45	1072677.97	1176500.03	1270490.21
Telangana					

Total Expenditure	0.00	0.00	59046.07	89486.12	114802.77
Social Services	0.00	0.00	19657.95	32617.84	38447.28
Child expenditure	0.00	0.00	11452.03	16561.79	21884.70
Education	0.00	0.00	9236.39	13808.94	17087.84
Child	0.00	0.00	7794.10	11791.65	14897.12
Health and family welfare	0.00	0.00	2559.00	3758.81	4939.66
Child	0.00	0.00	1802.20	2240.67	3349.15
Social Security and social welfare	0.00	0.00	3789.80	7297.11	8487.62
Nutrition and neo natal Care	0.00	0.00	1855.56	2529.22	3636.21
Child Labour welfare	0.00	0.00	0.17	0.25	2.22
GSDP (Rs. Crore)	401593.61	451580.40	505848.79	577902.06	659073.52
Tripura					
Total Expenditure	6696.07	7589.69	10275.20	11056.50	12148.70
Social Services	2660.37	3065.08	4022.50	4009.24	5103.74
Child expenditure	1372.28	1697.72	2141.20	2213.48	2542.04
Education	1194.08	1406.33	1792.54	1902.14	2147.56
Child	925.92	1113.35	1504.85	1610.00	1811.79
Health and family welfare	311.63	408.83	646.44	610.33	681.93
Child	220.50	312.06	321.23	329.18	391.75
Social Security and social welfare	380.35	422.88	504.50	471.04	568.54
Nutrition and neo natal Care	225.85	272.31	315.00	274.09	338.43
Child Labour welfare	0.01	0.01	0.11	0.21	0.07
GSDP (Rs. Crore)	21663.20	25592.83	27422.39	34368.32	0.00
Uttarakhand					
Total Expenditure	17502.31	19928.43	26102.72	27303.83	30225.71
Social Services	6810.66	8138.81	10454.43	10790.72	11476.18
Child expenditure	4694.20	5109.70	6622.12	6673.77	7101.18
Education	4189.44	4600.79	5458.20	5362.13	5960.47
Child	3592.08	3836.25	4559.92	4615.33	5010.46
Health and family welfare	944.78	1047.25	1505.54	1464.62	1506.15
Child	793.37	844.80	1335.74	1313.38	1410.31
Social Security and social welfare	551.26	690.60	1206.16	1231.03	1315.05
Nutrition and neo natal Care	308.11	427.97	725.90	744.48	678.86
Child Labour welfare	0.64	0.69	0.55	0.59	1.55
GSDP (Rs. Crore)	131612.87	149074.36	161438.87	175772.46	195606.07
Uttar Pradesh					
Total Expenditure	164557.93	191009.53	224324.60	277158.68	306381.38
Social Services	60894.83	67515.78	73660.50	94193.23	109011.59
Child expenditure	43611.61	46392.32	48160.49	61990.94	70016.21
Education	33404.47	36309.95	36781.88	50465.69	57866.00
Child	30711.33	32836.12	33097.30	46894.14	53205.46
Health and family welfare	8634.47	9315.80	11976.45	13451.22	15783.83

Child	6659.57	6405.88	7780.86	8310.72	9019.85
Social Security and social welfare	9723.16	11450.54	12005.00	12383.29	15006.27
Nutrition and neo natal Care	6194.00	7110.06	7217.32	6744.94	7764.44
Child Labour welfare	46.71	40.25	65.01	41.14	26.46
GSDP (Rs. Crore)	822392.92	940356.43	1011789.69	1137210.00	1250213.00
West Bengal					
Total Expenditure	86658.18	98724.22	113530.22	131247.44	145253.99
Social Services	35726.73	40962.11	44379.60	52016.65	61504.92
Child expenditure	20749.39	22499.16	27237.13	29214.54	31077.03
Education	18008.83	19545.29	22266.92	22641.67	25022.61
Child	14786.59	15372.13	18095.92	18404.60	20314.23
Health and family welfare	4026.87	4848.94	6375.11	7858.78	8262.33
Child	3751.26	4439.89	6000.95	7228.91	7169.37
Social Security and social welfare	6953.55	8911.56	7318.25	10757.41	15676.46
Nutrition and neo natal Care	2210.05	2685.57	3138.38	3529.24	3590.94
Child Labour welfare	1.48	1.57	1.88	51.79	2.49
GSDP (Rs. Crore)	591464.45	676848.06	718081.66	797299.80	879167.04

Annexure Table 1: Expenditure of States (Rs. Crore)

State / Expenditure	2012-13	2013-14	2014-15	2015 - 16	2016-17
Andhra Pradesh					
Total Expenditure	117851.21	125654.63	126270.88	110121.19	131358.98
Social Services	42677.78	46334.02	44640.95	48863.18	52658.77
Child expenditure	291.55	304.36	266.37	282.72	287.13
Education	23272.61	25056.84	21969.87	20835.80	22335.57
Child	19510.23	21133.00	18336.63	17293.30	18800.06
Health and family welfare	5427.73	5938.76	5533.69	5207.31	6437.73
Child	4229.46	3510.84	3402.38	3128.34	3414.10
Social Security and social welfare	8122.23	8503.16	8967.94	13358.34	11446.70
Nutrition and neo natal Care	5414.84	5791.07	4897.83	7849.82	6498.40
Child Labour welfare	0.48	0.60	0.39	0.35	0.21
GSDP (Rs. Crore)	815065.60	928665.46	526468.42	609933.62	699307.19
Arunachala Pradesh	0.00	0.00	0.00	0.00	0.00
Total Expenditure	5992.52	7411.10	8639.77	10355.99	10938.55
Social Services	1786.05	2273.96	2800.91	2978.93	3626.38
Child expenditure	9.65	10.82	13.73	15.79	17.43
Education	774.98	892.24	1163.11	1398.82	1503.26
Child	600.58	651.30	883.22	1091.35	1131.52
Health and family welfare	272.40	340.18	580.24	515.12	707.22
Child	331.11	399.23	451.18	432.45	585.22
Social Security and social welfare	183.43	222.13	225.79	248.52	206.77
Nutrition and neo natal Care	33.06	31.30	38.78	55.52	25.82
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	12546.65	14580.22	17956.84	18549.44	20258.62
Assam					
Total Expenditure	31754.19	35179.13	42990.44	39702.33	54864.80
Social Services	12793.72	15044.75	18656.56	18336.44	24215.74
Child expenditure	91.47	109.63	125.42	143.43	149.09
Education	7845.39	9507.61	11286.45	10802.71	12738.51
Child	6453.10	7901.54	9287.01	9178.40	10440.09
Health and family welfare	1691.99	1878.43	1922.44	2862.11	3196.78
Child	1722.17	1842.02	1950.61	3808.37	3571.83
Social Security and social welfare	1247.05	1361.49	1575.36	1556.79	1125.34
Nutrition and neo natal Care	969.41	1216.85	1301.85	1354.22	895.81
Child Labour welfare	2.27	2.28	2.29	2.33	1.34
GSDP (Rs. Crore)	156864.24	177745.22	195723.15	227958.83	254340.79
Bihar					
Total Expenditure	64050.66	76478.23	90720.38	107581.96	121973.58
Social Services	24438.16	28252.73	33386.31	38683.53	44329.13
Child expenditure	162.32	169.23	212.53	250.27	254.65

Education	15590.96	16231.90	17897.31	22048.34	21885.37
Child	12241.83	12116.07	14412.16	18262.04	17523.58
Health and family welfare	2398.39	2573.59	3603.97	4571.32	5492.90
Child	2272.50	2386.31	4517.09	4543.59	5793.89
Social Security and social welfare	2828.53	3891.12	5538.23	5492.61	5942.42
Nutrition and neo natal Care	1715.09	2417.34	2320.20	2215.14	2142.89
Child Labour welfare	2.73	2.88	3.46	5.85	4.36
GSDP (Rs. Crore)	282367.93	317101.34	342950.94	369469.45	425887.89
Chhattisgarh					
Total Expenditure	31891.17	37433.77	46105.54	51646.07	57635.11
Social Services	12407.05	14974.07	16948.72	18146.37	23802.24
Child expenditure	83.33	95.57	128.25	130.71	159.35
Education	6993.75	7853.87	9859.98	10179.62	12233.05
Child	6272.67	6992.83	9005.46	8865.13	10884.65
Health and family welfare	1292.91	1555.56	2333.35	2709.24	3292.27
Child	1179.95	1413.14	2549.64	2922.48	3671.51
Social Security and social welfare	2108.65	3477.70	1937.28	2007.40	2148.17
Nutrition and neo natal Care	865.12	1125.45	1256.55	1264.56	1360.83
Child Labour welfare	14.95	25.92	13.41	18.68	17.91
GSDP (Rs. Crore)	177511.32	206833.19	221142.26	234212.37	262263.36
Goa					
Total Expenditure	7003.62	7811.50	8644.36	10041.83	10504.71
Social Services	2393.08	2806.66	3093.22	3526.07	3777.22
Child expenditure	14.52	17.38	18.63	21.14	22.87
Education	1146.33	1306.94	1386.03	1530.27	1595.37
Child	727.13	834.85	899.68	972.94	1053.28
Health and family welfare	424.41	462.47	506.46	574.19	670.56
Child	362.21	399.66	427.65	487.38	594.35
Social Security and social welfare	381.69	527.67	566.06	683.67	667.35
Nutrition and neo natal Care	358.28	499.04	531.03	649.53	634.08
Child Labour welfare	4.16	4.67	4.42	3.68	5.29
GSDP (Rs. Crore)	38120.02	35921.10	47814.18	55053.85	62660.79
Gujarat					
Total Expenditure	90885.01	97935.91	110809.47	119947.98	126203.32
Social Services	35611.91	39031.89	43899.86	48537.04	51141.03
Child expenditure	186.45	210.41	232.31	252.65	264.21
Education	16187.99	18403.32	20867.43	22393.44	23166.51
Child	13301.98	15157.70	16824.98	18219.55	19242.70
Health and family welfare	4626.36	5083.49	6366.90	7125.10	7699.53
Child	2800.28	3065.52	3542.61	3950.86	4522.95
Social Security and social welfare	2923.04	3160.43	3222.63	3497.53	3066.03
Nutrition and neo natal Care	2530.64	2807.66	2840.03	3064.47	2610.92

Child Labour welfare	12.14	10.58	23.04	29.63	44.74
GSDP (Rs. Crore)	724495.36	807623.19	921773.15	1029009.74	1162286.54
Haryana					
Total Expenditure	43833.57	45821.70	52833.41	66144.03	75266.53
Social Services	15962.35	17237.36	21018.12	23078.86	27059.90
Child expenditure	77.67	80.80	105.69	114.32	128.32
Education	7328.10	7709.76	9613.45	10334.44	11501.39
Child	5968.54	6231.33	7850.06	8284.61	9395.24
Health and family welfare	1600.89	1752.47	2238.72	2524.90	3044.43
Child	1115.11	1235.76	1843.50	2257.70	2500.21
Social Security and social welfare	2391.44	2494.53	3713.91	4293.50	5122.55
Nutrition and neo natal Care	683.13	612.26	875.38	888.71	936.16
Child Labour welfare	0.47	0.45	0.50	0.47	0.53
GSDP (Rs. Crore)	347032.01	400662.12	437462.07	485183.99	547396.06
Himachal Pradesh					
Total Expenditure	18129.05	19208.35	22259.95	25167.30	28843.25
Social Services	6566.83	7183.57	7973.49	8771.94	10650.99
Child expenditure	42.00	44.47	51.26	50.23	60.13
Education	3651.31	3847.94	4323.46	4479.46	5299.56
Child	3101.75	3294.40	3784.20	3710.02	4460.27
Health and family welfare	1006.48	1074.21	1299.45	1417.39	1786.85
Child	838.56	884.96	1035.56	1012.63	1203.93
Social Security and social welfare	491.01	553.90	638.12	703.23	819.70
Nutrition and neo natal Care	260.03	267.87	306.42	300.78	348.40
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	82819.78	94764.16	103772.32	114239.41	126020.15
Jammu and Kashmir					
Total Expenditure	30341.26	31564.62	34463.14	43751.33	48097.71
Social Services	8506.49	9125.72	10109.92	14004.76	13869.46
Child expenditure	42.80	48.62	52.63	79.81	78.81
Education	3940.03	4437.00	4865.67	6694.25	6498.06
Child	2700.10	3206.20	3610.79	5258.04	5037.33
Health and family welfare	1622.54	1784.91	2015.13	2610.03	2810.34
Child	974.08	1125.41	1123.10	2029.02	2149.21
Social Security and social welfare	771.76	688.39	767.89	1843.25	1360.50
Nutrition and neo natal Care	601.77	526.92	525.01	690.60	690.46
Child Labour welfare	3.66	3.68	3.87	2.85	3.52
GSDP (Rs. Crore)	87137.73	95618.74	98369.85	117186.53	126846.54
Jharkhand					
Total Expenditure	27618.30	28194.39	37337.84	44711.34	55949.72
Social Services	9338.36	9139.46	12824.84	15867.22	20089.38

Child expenditure	59.97	62.09	79.45	92.91	108.78
Education	5239.77	4842.70	6839.67	8027.25	9793.43
Child	4378.38	3974.84	5788.88	6783.77	8082.86
Health and family welfare	955.57	1143.28	1618.98	2173.25	2479.24
Child	929.51	1241.74	1071.19	1280.92	1481.37
Social Security and social welfare	1497.93	1589.50	1902.51	2238.54	2569.00
Nutrition and neo natal Care	685.22	986.40	1077.02	1223.52	1311.11
Child Labour welfare	4.29	6.30	7.82	2.81	2.24
GSDP (Rs. Crore)	174723.69	188566.71	218525.17	206612.80	235560.23
Karnataka					
Total Expenditure	91771.73	106136.43	123236.59	137741.61	160054.97
Social Services	33335.78	35674.57	43547.14	51621.00	61446.08
Child expenditure	159.28	172.78	216.33	227.19	259.15
Education	15726.63	17507.49	20394.20	21848.46	25238.27
Child	12486.16	13819.08	16565.23	16893.89	19375.54
Health and family welfare	3929.10	4533.48	5848.53	5829.46	6882.88
Child	1697.17	1927.58	3263.29	3480.42	4257.69
Social Security and social welfare	4608.46	4955.51	5923.86	6780.42	7301.65
Nutrition and neo natal Care	1737.76	1519.84	1754.41	2191.72	2263.95
Child Labour welfare	7.18	11.24	50.52	152.56	17.39
GSDP (Rs. Crore)	695413.05	816666.15	912646.54	1012804.09	1132392.97
Kerala					
Total Expenditure	58092.04	64779.83	76001.02	86189.51	101222.26
Social Services	19439.39	21596.99	24593.38	28638.31	35057.39
Child expenditure	114.08	127.81	142.30	153.31	188.82
Education	11141.80	12556.66	13799.50	15302.16	18389.11
Child	8506.67	9529.38	10701.60	11491.09	14259.63
Health and family welfare	3243.47	3637.86	4228.30	4771.24	5987.57
Child	2019.94	2289.79	2395.34	2621.30	3145.08
Social Security and social welfare	2039.27	2246.57	3073.51	4333.21	5328.69
Nutrition and neo natal Care	483.07	583.85	677.12	726.77	946.47
Child Labour welfare	398.60	377.89	456.30	492.24	530.74
GSDP (Rs. Crore)	412313.00	465041.21	512564.05	561545.62	621699.77
Madhya Pradesh					
Total Expenditure	74535.43	80682.28	94250.49	116606.17	146825.68
Social Services	25996.47	29667.50	34137.47	45675.41	51227.59
Child expenditure	172.36	201.08	227.72	263.01	298.28
Education	13401.84	16264.26	18930.78	21146.57	25197.95
Child	11823.19	14401.96	16855.67	18322.45	21990.02
Health and family welfare	3305.02	3449.61	4761.82	5454.08	5940.27
Child	2423.36	2473.81	3603.48	3875.41	3998.95
Social Security and social welfare	4158.01	4203.93	3256.74	5471.84	5439.74

Nutrition and neo natal Care	2988.77	3231.40	2313.12	4103.13	3838.13
Child Labour welfare	0.50	0.50	0.12	0.00	1.00
GSDP (Rs. Crore)	380924.80	439483.44	479939.04	542750.03	647303.65
Maharashtra					
Total Expenditure	156133.96	174922.87	197076.58	213167.21	238778.00
Social Services	63862.94	73153.02	78910.30	84901.45	93548.50
Child expenditure	405.73	458.98	496.19	534.05	553.60
Education	39809.60	45585.64	47363.78	50688.21	53687.92
Child	33832.39	38393.98	41046.57	43575.60	45695.42
Health and family welfare	6396.24	7368.96	8966.78	10008.03	10723.81
Child	2482.33	3049.04	3631.56	3961.85	4115.58
Social Security and social welfare	5154.64	5484.41	5922.01	6995.78	6674.16
Nutrition and neo natal Care	4247.60	4444.11	4919.91	5856.64	5538.14
Child Labour welfare	10.80	10.80	20.80	10.80	10.80
GSDP (Rs. Crore)	1459628.44	1649694.85	1780721.02	1986721.21	2257031.65
Manipur					
Total Expenditure	6818.09	7010.72	8599.73	8620.44	9678.33
Social Services	1882.26	1931.70	2575.69	2359.48	2469.76
Child expenditure	10.26	12.30	15.75	15.17	14.87
Education	834.31	936.02	1262.76	1156.33	1220.69
Child	609.23	694.89	878.75	849.84	865.19
Health and family welfare	339.90	410.42	576.29	485.66	479.20
Child	319.47	377.04	537.74	494.07	415.52
Social Security and social welfare	120.80	181.71	188.21	227.19	240.66
Nutrition and neo natal Care	97.29	157.62	158.98	173.34	205.83
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	13743.24	16182.04	18129.05	19530.67	21065.85
Meghalaya					
Total Expenditure	5927.87	6627.06	7370.35	7458.62	9626.33
Social Services	1972.22	2364.87	2733.58	2684.85	3558.46
Child expenditure	12.96	14.60	18.23	17.73	22.34
Education	965.45	1135.34	1303.35	1288.29	1620.93
Child	731.61	789.09	1005.03	966.99	1251.65
Health and family welfare	396.71	449.69	571.25	604.86	687.07
Child	432.35	479.72	602.23	645.19	729.78
Social Security and social welfare	146.23	221.12	254.55	202.23	339.67
Nutrition and neo natal Care	132.11	191.56	216.17	160.97	252.88
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	21872.02	22938.24	23234.53	25117.00	27228.00
Mizoram					
Total Expenditure	5116.46	5516.38	6579.95	6281.82	7141.75

Social Services	1874.64	2031.41	2474.93	2431.91	2614.14
Child expenditure	8.13	9.57	11.30	10.94	12.18
Education	840.18	965.70	1163.71	1157.23	1182.44
Child	518.42	587.28	793.14	756.75	886.59
Health and family welfare	221.27	262.55	345.86	378.42	399.00
Child	242.30	302.97	298.72	293.94	299.79
Social Security and social welfare	142.40	169.38	148.38	178.86	173.29
Nutrition and neo natal Care	52.54	66.96	38.11	43.16	32.11
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	8361.93	10293.37	13509.40	15138.86	17613.18
Nagaland					
Total Expenditure	6856.57	6957.41	7785.58	8641.16	0.00
Social Services	1808.59	2026.03	2206.17	2381.11	0.00
Child expenditure	11.83	13.23	13.48	15.41	0.00
Education	978.79	1128.38	1137.10	1323.97	0.00
Child	778.14	870.42	912.11	1099.62	0.00
Health and family welfare	291.96	300.94	415.69	464.96	0.00
Child	263.87	288.32	310.14	307.71	0.00
Social Security and social welfare	175.53	191.34	165.52	184.20	0.00
Nutrition and neo natal Care	140.39	163.72	125.37	133.31	0.00
Child Labour welfare	0.77	0.82	0.62	0.42	0.00
GSDP (Rs. Crore)	14121.27	16611.73	18400.67	19523.95	21487.54
Odisha					
Total Expenditure	43859.74	53374.15	62210.37	75896.18	83511.60
Social Services	16181.47	20446.34	23252.53	27571.71	30601.16
Child expenditure	105.60	119.63	140.89	160.73	179.01
Education	8520.49	9726.52	11596.48	13511.21	14043.31
Child	7045.74	7948.27	9177.90	10858.21	11496.69
Health and family welfare	1764.94	1956.94	3187.31	3680.55	4729.25
Child	1684.35	1542.92	2940.43	3573.14	4295.55
Social Security and social welfare	3272.67	4163.37	3592.13	3851.09	3886.78
Nutrition and neo natal Care	1828.53	2470.56	1968.48	1639.47	2106.25
Child Labour welfare	1.17	1.60	2.01	2.17	2.37
GSDP (Rs. Crore)	261699.60	296475.38	314267.07	330873.77	377201.78
Punjab					
Total Expenditure	41373.76	43841.28	49731.93	53132.91	59642.35
Social Services	11906.12	12249.42	14523.66	15726.49	16759.44
Child expenditure	81.11	84.57	102.13	107.52	113.56
Education	7240.53	7440.78	8548.51	9292.86	9514.56
Child	5982.83	6311.82	7506.88	7941.70	8196.98
Health and family welfare	1903.23	1969.18	2364.24	2606.28	2890.23
Child	1556.11	1572.24	1986.20	2060.52	2358.72

Social Security and social welfare	1251.53	1231.28	1445.75	1537.34	1633.72
Nutrition and neo natal Care	571.79	572.11	719.54	749.66	800.42
Child Labour welfare	0.29	0.43	0.06	0.10	0.10
GSDP (Rs. Crore)	297733.82	332146.94	355101.82	390087.44	428339.91
Rajasthan					
Total Expenditure	74145.37	89174.25	110644.66	128224.50	144119.79
Social Services	28133.04	36037.40	43591.52	49344.12	55585.97
Child expenditure	165.05	189.92	236.36	257.49	294.47
Education	13794.62	16285.97	20183.90	22095.00	25549.90
Child	12434.76	14705.62	18606.53	20189.44	23624.40
Health and family welfare	3891.66	4751.63	6457.72	7757.80	8252.13
Child	2548.49	2696.53	3236.35	3810.36	3960.74
Social Security and social welfare	2448.19	5191.81	5509.13	5346.60	5894.92
Nutrition and neo natal Care	1287.21	1407.43	1513.45	1446.47	1538.67
Child Labour welfare	234.68	182.22	280.05	302.93	322.70
GSDP (Rs. Crore)	493551.24	551031.02	615694.80	683758.12	759234.50
Sikkim					
Total Expenditure	3854.70	4369.90	4711.66	4278.56	4508.37
Social Services	1238.69	1542.58	1549.53	1436.99	1578.28
Child expenditure	7.48	8.68	9.18	9.66	9.21
Education	602.62	701.92	769.94	802.17	822.39
Child	488.59	570.55	659.56	698.39	673.39
Health and family welfare	243.74	254.84	259.83	260.64	281.94
Child	234.35	263.06	223.08	225.49	237.08
Social Security and social welfare	51.27	62.53	64.89	90.43	70.51
Nutrition and neo natal Care	25.00	34.12	35.48	42.07	10.10
Child Labour welfare	0.00	0.00	0.00	0.00	0.00
GSDP (Rs. Crore)	12338.42	13861.90	15406.72	18033.94	20020.46
Tamil Nadu					
Total Expenditure	111635.11	126997.74	146630.98	159987.81	173904.75
Social Services	43772.54	51984.90	54582.98	60466.73	61338.36
Child expenditure	229.22	278.27	320.59	335.93	353.13
Education	19649.44	24202.29	27327.16	29134.66	30357.16
Child	15327.29	19027.83	22180.81	22956.26	24732.48
Health and family welfare	5290.15	6019.63	7468.81	8345.00	8640.86
Child	3978.25	4637.47	5823.85	6467.00	6493.31
Social Security and social welfare	10651.71	11920.30	11866.21	12397.22	11085.59
Nutrition and neo natal Care	3613.59	4158.07	4050.60	4165.99	4082.68
Child Labour welfare	3.31	3.25	4.17	3.94	4.67
GSDP (Rs. Crore)	854825.35	968530.45	1072677.97	1176500.03	1270490.21
Telangana					

Total Expenditure	0.00	0.00	59046.07	89486.12	114802.77
Social Services	0.00	0.00	19657.95	32617.84	38447.28
Child expenditure	0.00	0.00	114.52	165.62	218.85
Education	0.00	0.00	9236.39	13808.94	17087.84
Child	0.00	0.00	7794.10	11791.65	14897.12
Health and family welfare	0.00	0.00	2559.00	3758.81	4939.66
Child	0.00	0.00	1802.20	2240.67	3349.15
Social Security and social welfare	0.00	0.00	3789.80	7297.11	8487.62
Nutrition and neo natal Care	0.00	0.00	1855.56	2529.22	3636.21
Child Labour welfare	0.00	0.00	0.17	0.25	2.22
GSDP (Rs. Crore)	401593.61	451580.40	505848.79	577902.06	659073.52
Tripura					
Total Expenditure	6696.07	7589.69	10275.20	11056.50	12148.70
Social Services	2660.37	3065.08	4022.50	4009.24	5103.74
Child expenditure	13.72	16.98	21.41	22.13	25.42
Education	1194.08	1406.33	1792.54	1902.14	2147.56
Child	925.92	1113.35	1504.85	1610.00	1811.79
Health and family welfare	311.63	408.83	646.44	610.33	681.93
Child	220.50	312.06	321.23	329.18	391.75
Social Security and social welfare	380.35	422.88	504.50	471.04	568.54
Nutrition and neo natal Care	225.85	272.31	315.00	274.09	338.43
Child Labour welfare	0.01	0.01	0.11	0.21	0.07
GSDP (Rs. Crore)	21663.20	25592.83	27422.39	34368.32	0.00
Uttarakhand					
Total Expenditure	17502.31	19928.43	26102.72	27303.83	30225.71
Social Services	6810.66	8138.81	10454.43	10790.72	11476.18
Child expenditure	46.94	51.10	66.22	66.74	71.01
Education	4189.44	4600.79	5458.20	5362.13	5960.47
Child	3592.08	3836.25	4559.92	4615.33	5010.46
Health and family welfare	944.78	1047.25	1505.54	1464.62	1506.15
Child	793.37	844.80	1335.74	1313.38	1410.31
Social Security and social welfare	551.26	690.60	1206.16	1231.03	1315.05
Nutrition and neo natal Care	308.11	427.97	725.90	744.48	678.86
Child Labour welfare	0.64	0.69	0.55	0.59	1.55
GSDP (Rs. Crore)	131612.87	149074.36	161438.87	175772.46	195606.07
Uttar Pradesh					
Total Expenditure	164557.93	191009.53	224324.60	277158.68	306381.38
Social Services	60894.83	67515.78	73660.50	94193.23	109011.59
Child expenditure	436.12	463.92	481.60	619.91	700.16
Education	33404.47	36309.95	36781.88	50465.69	57866.00
Child	30711.33	32836.12	33097.30	46894.14	53205.46
Health and family welfare	8634.47	9315.80	11976.45	13451.22	15783.83

Child	6659.57	6405.88	7780.86	8310.72	9019.85
Social Security and social welfare	9723.16	11450.54	12005.00	12383.29	15006.27
Nutrition and neo natal Care	6194.00	7110.06	7217.32	6744.94	7764.44
Child Labour welfare	46.71	40.25	65.01	41.14	26.46
GSDP (Rs. Crore)	822392.92	940356.43	1011789.69	1137210.00	1250213.00
West Bengal					
Total Expenditure	86658.18	98724.22	113530.22	131247.44	145253.99
Social Services	35726.73	40962.11	44379.60	52016.65	61504.92
Child expenditure	207.49	224.99	272.37	292.15	310.77
Education	18008.83	19545.29	22266.92	22641.67	25022.61
Child	14786.59	15372.13	18095.92	18404.60	20314.23
Health and family welfare	4026.87	4848.94	6375.11	7858.78	8262.33
Child	3751.26	4439.89	6000.95	7228.91	7169.37
Social Security and social welfare	6953.55	8911.56	7318.25	10757.41	15676.46
Nutrition and neo natal Care	2210.05	2685.57	3138.38	3529.24	3590.94
Child Labour welfare	1.48	1.57	1.88	51.79	2.49
GSDP (Rs. Crore)	591464.45	676848.06	718081.66	797299.80	879167.04

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