RGICS

RAJIV GANDHI INSTITUTE FOR CONTEMPORARY STUDIES
JAWAHAR BHAWAN, DR. RAJENDRA PRASAD ROAD, NEW DELHI-110001

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Union Budget 2015-16

Prepared By: RGICS Team

OUTLINE

UNION BUDGET 2015-2016

Part I: Macro Overview

Indicators	2013-14	2014-15 (RE)	2015-16 (BE)	Target for 2016-17	Target for 2017-18
GDP at current market prices (2011-12 series) (Rs. in Crore)	11345056	12653762	14108945		
Growth rate of GDP (in %, based on new series)	13.6	11.5	11.5		
Fiscal Deficit (% of GDP)	4.6	4.1	3.9	3.5	3
Revenue Deficit (% of GDP)	3.3	2.9	2.8	2.4	2
Gross Tax Revenue (% of GDP)	10	9.9	10.3	10.5	10.7
Current Account Balance (Rs in Crore)	-187750	-108103*			
CAD (% of GDP)	1.7				
Inflation rate for February (based on CPI) (in %)	10.8	8.8	5.15		

1. Note : *: April- September
2. Source: Union Budget 2015-16
3. Economic Survey 2014-15
4. MOSPI, GOI

Part II. The Budget's Adverse Impact on Middle-class and Poor

1. Many announcements and decisions of this Union Budget will adversely affect the middle-class and poor. Such as **social expenditure cuts, increase in indirect tax burden and the policy shift towards market fundamentalism.**

Expendit ure Cuts

2. ***Reduction in Total Expenditure:*** As the Union Budget remains firm on fiscal consolidation through expenditure compression, its total expenditure has declined from Rs.17,94,892crore in 2014-15 (BE) to Rs.17,77,477crore in 2015-16 (BE), which is about 0.98% decline, (about 12.6% of India's GDP).

3. ***Reduction in Plan Expenditures:*** The decline in expenditure comes mostly on account of Rs. 1,09,723 crore reduction of Plan expenditure from Rs 5,75,000 to Rs 4,65,277, which is about 28.58% decline. (see Annex table 1).

4. ***Reduction in Social Expenditure:*** The reduction of expenditure is mostly in the social sector. (see Annex table 3). **There is a sharp decline in the social sector expenditures as a share of GDP (from 2.84% in 2014-15 and 2.57% in 2015-16 (see Annex table 2). The share of social expenditure to total expenditure of the Union government has also declined to 20.4% in 2015-16 from 21.4% in 2014-15.** This reduced budget social expenditure shows the **lack of priority accorded to the social sector by this Union government**.

5. ***Social Sector Programmes Transferred to States without adequate funding for implementation: C***entral social sector programmes have a pivotal role to play in ensuring inclusion. Yet, the Union budget transfers many crucial programmes from the centre to the states due to higher devolution of taxes to the states[1] the Normal Central Assistance, Special Plan Assistance, Special Central Assistance and Additional Central Assistance. Eight central schemes have been discontinued, and some Centrally Sponsored Schemes would now be implemented with a changed pattern of sharing of resources, with states contributing a higher share.

6. Even after increased devolution of the state share of central taxes (increased from 32% to 42%), the independent Centre for Budget and Governance Accountability (CBGA, 2015), New Delhi, estimates that states would not have necessary funds to meet the additional financial burden required to implement the central schemes now transferred to them (or jointly financed by them) unless they receive a commensurate increase in Union transfers to states for the purpose.[2] This problem is likely to be aggravated by the introduction of GST. The impact of this financial shortage is that the transferred (or jointly financed) social sector schemes currently implemented by the centre are likely to face severe implementation difficulties, slowing down social inclusion.

7. A deeper examination of the increased devolution of 42% provides a clearer picture of the status of overall resources being transferred to the states. Table 1 (prepared by CBGA) below shows that **while states' share in central taxes and Non-plan grants as a share of GDP does show an increase, the total Union resources provided to states by the centre shows decline from last year's budgeted expenditure**.

[1] Recommendation of 14th Finance commission

[2] Relative to the size of the Indian economy, the magnitude of Union Budget spending has seen a continuous decline since a peak of 15.9 percent of GDP in 2009-10.Even if we combine the budgetary spending of the Centre and States, India's total government spending compared to the size of its economy is only 27.0 percent. It is also one of the lowest among some of the fastest growing economies in the world, namely, BRIICSAM (Brazil, Russia, India, Indonesia, China, South Africa and Mexico) countries

Table 1 Composition and structure of transfer of resources to states (Rs. Crore)

	2014-15 BE	2015-16 BE
States share of taxes and duties	382216	523958
Non Plan grants and loans to states	70019	108630
CA to States	329712	195778
Total Union Resources transferred to States*	781947	828366
GDP at current market prices (2011-12 series)	12653762	14108945
States share of taxes and duties as % of GDP	3	3.7
Non Plan grants and loans to states as % of GDP	0.6	0.8
CA to States as % of GDP	2.6	1.4
Total Union Resources transferred to States as % of GDP	6.2	5.9

Note: *Total union resources comprise of states' share in central taxes, non-plan grants, CA to state, Assistance for Central and Centrally sponsored schemes.
Source: Compiled by CBGA from Union Budget documents, 2015-16

The figures in table 1 imply that while states would enjoy a greater degree of autonomy and flexibility in terms of determining their expenditure priorities, they would not necessarily have increased spending capacity.
Thus, though a greater share of central funds is being devolved to states, in reality states would not have enough funds to implement social sector programmes transferred to them, rather they would face a fund squeeze which will adversely affect these programmes.

Regressive, Anti-People Tax Policies

8. One of the primary sources of government spending is tax revenue. Any decline in government spending can therefore be attributed to lower levels tax revenues; and increase in tax revenue on the contrary provide more fiscal space to government's budget to spend more with less borrowing.
9. Having both direct and indirect components of total tax revenue, the government is always at a challenge to strike a balance between the two. With direct taxes contributing only about one-third of the total tax revenues in India, any further cuts and exemption in direct tax would necessarily aggravates India's regressive tax structure (Refer Annex table 2). As pointed out by CBGA report (2015), the proposals relating to Personal Income Tax in the present budget would make Income Tax base even narrower, and **those pertaining to the abolition of Wealth Tax (being replaced by a 2 % additional surcharge on Income Tax on the super-rich,** which is not included in the divisible pool of taxes that

are shared with the states**) would further weaken the limited progressivity in India's direct tax system**.[3] It is worthy to note that,

10. **Reduction of direct taxes and greater reliance on indirect taxes would increase the overall burden on the middle-class and on poorer sections of society. The budget shifts the overall tax policy towards even greater relevance on indirect tax revenues; implementation of GST from 2016 is one such step.**
11. While looking at the ratios, India collects two-third of its total tax revenue from Indirect Taxes and only a third from Direct Taxes. A progressive structure of taxation implies that individuals and corporates need to pay taxes according to their income ability. In India as estimated by CBGA (2015), for every Rs 100 collected as tax revenues, approximately Rs 30 comes from direct and the rest is from indirect taxes i.e. a major proportion of tax revenues are already collected from those on goods and services while the rest come from taxes on income, profit, capital gains, property, goods and services etc.
12. **The tax-GDP ratio for Gross Central Taxes** is projected an increase to 10.3 % in 2015-16 from 9.9 % in the Revised Estimate (RE) for 2014-15 (as reported by CBGA and also see annex table 4). The share of direct taxes in the total tax-GDP ratio has remained stagnant between 5.8 and 6.0 percent since 2009-10, and 5.6 and 5.7 percents for 2014-15 (RE) and 2015-16 (BE). While the share of indirect taxes has been increasing in an already decreasing overall tax-GDP ratio. Low tax-GDP ratios can affect government's ability to regulate efficiently, invest in infrastructure and provide basic health and education services to the poor.[4] (CBGA, 2015). These measures are likely to widen inequality.

Budget favours private and corporate sectors

13. To accelerate economic growth, the present government has emphasized the manufacturing sector; and to boost investment, the union budget has declared that corporate tax would be reduced from 30% to 25% over the next four years, starting in the next financial Year.[5]
14. Similarly General Anti Avoidance Rules (GAAR) has been deferred by two years to apply prospectively from 2017.
15. These tax measures reflect government's concern for improving investment and augmenting India's rank on ease of doing business, which is presently low at 142 out of 189 countries, as estimated by World Bank. But World Bank also has raised doubts about 'tax factor' as an indicator for doing business, and its independent panel has reviewed and recommended that for 'Doing Business' index, the tax rate indicator should be removed as it is not a relevant measure of the ease of doing business in a country.

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[3]The argument cited for abolition of Wealth Tax, that it is an inefficient tax, seems questionable as the cost of collecting Rs. 100 from this tax has come down from Rs. 54 in 2001-02 to Rs. 9 in 2013-14. While the revenue from the additional surcharge on Income Tax on the super-rich is projected to more than compensate for the loss in revenue due to abolition of Wealth Tax, the collections from Surcharge are not part of the divisible pool of Central Taxes and hence would not be shared with the States. (CBGA, 2015)

[4] In India, with a tax-GDP ratio of approximately 17%, which is the lowest among BRICS and is at the bottom of G20.

[5]IMF's Keen and Simone (2004) have noted, in their research on tax competition, that downward pressure on corporation tax revenues is more striking in developing economies than developed.

Tax Exemptions by the Central Government- 2014-15

16. As pointed out by CBGA report (2015) the ‘Revenue foregone statement under the Central Tax System’ has been reframed as ‘Statement of Revenue Impact of Tax Incentives under the Central Tax System’. The aggregate revenue impact of tax incentives is Rs. 549984.1 crore for 2013-14 and projected to be Rs.589285.2 crore for 2014-15. The revenue foregone is estimated to be 43.2 percent of total tax revenue for the year 2014-15. The tax incentives provided to some of the sectors in the year 2014-15 are not considered to be productive. It means, if the incentives are withdrawn, it would hardly affect overall economic growth and development. Some of them are listed in the following,
    - Exemptions of corporate profits given to industries located in SEZ are estimated to Rs.19, 000 crores.
    - Tax exemptions given on account of contributions given to political parties stand at Rs.32 crore
    - Custom duty exemption given to gold and diamond traders is Rs 75,592 crore in 2015-16. This is 56 percent higher compared to the exemption given in the previous year
    - Effective tax rates for cement manufacturing companies are as low as 5.84 percent
    - Some mining contractors are charged with an effective tax rate of 7.23 percent
    - In the financial services sector, leasing companies are charged with a very low effective tax rate of 1.84 percent
    - Effective tax rates for some of the film distribution firms are 9.23 percent against the statutory rate of 33.27 percent

JAM: The Trinity: Can it help inclusive growth

17. The present government aims to eliminate or phase down subsidies by providing alternative support the poor and vulnerable through the JAM Number Trinity – Jan DhanYojana, Aadhaar and Mobile numbers. (Economic Survey, 2014-15). Government claims that by December 2014, over 720 million citizens had been allocated an Aadhaar card and by December 2015, the total number of Aadhaar enrolments in the country is expected to exceed 1 billion. Linking the Aadhaar number to an active bank account is key to implementing income transfers. With the introduction of Jan DhanYojana, the government attempts to increase number of bank accounts to target and transfer financial resources to the poor. The financial delivery will take place through mobile money and post office services (Economic Survey 2014-15).
18. However this scheme can benefit only to those who have the RuPay debit card (issued under PMJDY) and have carried out minimum one successful financial or non-financial transaction 45 days prior to premature death. **<u>These key facts were not brought out in the Prime Minister’s speech and people have been misled.</u>** An RTI reply highlights that a total of 108,464,393 accounts were opened while 89,633,976 RuPay debit cards were issued. A total of 78,834,602 accounts have zero balance. Around

80 million out of the over 100 million accounts opened under the scheme have zero balance (Down to Earth, 2015).

19. Any person who has zero balance in the account would logically not go to the bank for a transaction. At the same time, if he does not make a transaction, he will not get the promised insurance in case of a mishap. **<u>The government thus added this condition knowing that the beneficiaries are from the marginalised society and are unlikely to deposit money in the bank.</u>** Additionally, when an applicant asks about the amount of premium, insurers have made available for accident insurance to the account holders linked with PMJDY, National Payments Corporation of India refused to reveal, saying it is not in public interest and its commercial interest to disclose the information. This is problematic as the public is entitled to know the detail of any government scheme, including investment and benefits. (Down to Earth, 2015). **<u>Thus such financial inclusion plans are not going to materialize in future, and vulnerable groups will be exposed without any support and subsidy.</u>**

<u>Part III: The Budget's Impact on Equality, Equity and Social Change</u>

Widening Regional Inequality

20. In the Union Budget 2015-16, no new schemes or programmes have been announced for enhancing equality and parity across regions and amongst people. Rather there has been an effort to distort some very important schemes of UPA which directly deal with regional economic imbalance. The schemes like Backward Regions Grant Fund (BRGF) would be delinked from the Union Budget and Indira AwasYojna (IAY) and National Rural Livelihood Mission (NRLM) would possibly be transferred to State governments.

21. The Backward Region Grant Fund (BRGF) was launched in February 2007 (as Additional Central Assistance to State Plan) as an area development programmes in 272 backward districts, to bridge the gap in regional imbalances in development across backward and advance regions in India through decentralised planning processes. By scrapping this well-crafted programme, government would widen the inequality across the regions. Small, backward and remote regions will once again lag behind advanced regions of India in terms of economic prosperity.

22. However the budget has announced retaining and supporting some of the schemes which are targeted to benefit socially disadvantaged groups (including SCs, STs, Muslims and physically challenged sections of the population).

Health

23. With the reversed financial sharing pattern between centre and state, the health sector also would be adversely affected. The total allocation in the present Union Budget for the Ministry of Health and Family Welfare have decreased by about Rs. 6000 crore. This cut, according to CBGA (2015) report

however, would be seen under the changing sharing pattern of revenues and expenditure between Centre and States and the increased share of fund devolution to States by the FFC.[6]The National Health Policy Draft acknowledges that "a full achievement of the MDGs" will require an increase in public health expenditure to around 4-5 percent of GDP, but proposes increasing it to only 2.5 percent of the GDP. Sector like health in India need public investment to ensure overall growth for all. However the present government is emphasizing much more on private delivery of health services and the reduction in allocation is an indication of this.

24. Some of the most important schemes are mentioned by CBGA (2015) report like the National Health Mission (NHM), along with the National AIDS and STD Control Programme and the Promotion of AYUSH fall under the category of schemes that would be affected. Over a period of time, large proportion of these would be transferred to States. Under NHM, for instance, the Union would continue with the capital expenditure until the infrastructure shortages are filled up. The State Governments would have to take care of the revenue expenditure, which is expected to increase over time. The existing situation in the health sector is that that there are acute human resources shortages across states. **There is now a possibility that small, remote and weaker states would fall behind the target, and disparity in the health sector would be even more of a challenge. To ensure overall development in health, states would need to give high priority to this sector.**

Education

25. **Education is another sector, where the present budget has attempted to shift the burden of financing from centre to states. This also would significantly impact poorer states, which would not have financial and other resource capacity to implement such schemes.** This is also cited by CBGA report (2015) which says that such fund sharing pattern clearly indicates that to roll out Right to Education (RTE) Act through SSA, the government is shifting its responsibility towards State Governments as 90 percent of the SSA allocation is now coming from the 'Prarambhik Shiksha Kosh' and only 10 percent from Government's Plan Budget.
26. Thus, CBGA (2015) has estimated a reduction in expenditure of 28.5 percent and 41 percent from the 2014-15 Budget Estimates in Union Budget 2015-16 in the total allocations for SSA and MDM, which are now Rs. 22,000 crore and Rs. 7,811 crore respectively. Over the last few years during UPA government, the major chunk of government financing of SSA and MDM had been through education cess. But CBGA (2015) further estimates that in this budget, the part of the SSA and MDM financed

[6]According to one of the estimates by the World Health Organisation (WHO), the Out of Pocket (OOP) expenditure constituted around 2 percent of India's GDP and 58 percent of the total health expenditure in 2012. More than 60 percent of OOP spending for healthcare is on medicines. To address this, the Jan Aushadhiprogramme under the Department of Pharmaceuticals was launched in November, 2008 envisaging opening of dedicated outlets where high quality generic medicines would be sold at low prices. The proposed outlay under the 12th Plan period for this scheme is Rs. 200 crores. However, the annual allocations for the Jan Aushadhiprogramme have been very low. Despite a lot of talk about increasing the availability of free generic medicines, the Union Budget 2015-16 has allocated only Rs. 35 crore for the scheme.

from cess is marked as 'schemes fully supported by Union Government', and a very meager allocation of Rs. 2,200 crore and Rs. 36 crore respectively will flow to states as Gross Budgetary Support.

27. CBGA (2015) also points out that the budget reported a change in the resource sharing pattern under Rashtriya Madhyamik Shiksha Abhiyan (RMSA) and Rashtriya Uchcha Shiksha Abhiyan (RUSA) -- two Centrally Sponsored Schemes (CSSs) to promote secondary and higher education in India. The budget allocation under RMSA has decreased by 57 percent and RUSA by 47 percent, from the 2014-15(BE). With the change in resource allocation pattern, from 2015-16 onwards, the revenue expenditure of these schemes will be borne by the State Governments. Such increase in the devolution of resources to States may provide scope to the States in designing and implementing schemes as per the States' priorities and needs, if and only if the states have capacity and willingness to do so, as total allocation of the Department of School Education and Literacy and Department of Higher Education together, in 2015-16, is Rs. 69,075 crore, which is a 16.5 percent decline from 2014-15 (BE). **This will pose a serious challenge for poorer and more illiterate states in keeping pace with advance states, and regional disparity in terms of educational attainment would worsen.**

28. As further shown by CBGA (2015) analysis that to improve the quality of foundational learning, MHRD has launched 'Padhe Bharat, Badhe Bharat' (PBBB) in 2014, as a sub-component of the Sarva Shiksha Abhiyan (SSA). The programme was designed to improve comprehensive early reading, writing and early mathematics programme for children in Classes I and II. Under this programme, Rs. 762 crore was approved to States. However, there were no separate allocations for PBBB, as allocations for the line items were already covered under SSA. The allocation for improving the quality under SSA is minimal compared to other major components. The evidence clearly points to the indifferent attitude of the Government towards even quality education.

Rural Development

29. To ensure equality, the country needs to address the challenges of its rural sector very aggressively. Under UPA government, there has been an a substantial increase in the budgetary allocations for Ministry of Rural Development since 2004-05 till 2014-15. This rate has witnessed about a 2.6% increase in 2008-09 over the 2007-08, essentially due to the flagship programme MGNREGA, which came into operation in the year 2006-07. (refer annex table 5). The present government is moving away from this.

30. As analyses by CBGA (2015) report, in Union Budget 2015-16, the allocation for MGNREGA stands at Rs. 34,699 crore, which is not a significant increase over the previous years. It must be noted that the allocations under the MGNREGA over the past few years have remained nearly stagnant. According to the NSSO 66th Round data (July 2009 - June 2010), 25 percent of rural households were provided work under the scheme. Around 19 percent of the total rural households sought work but did not get employment under MGNREGA. The proportion of total rural households seeking work but not getting employment under MGNREGA, remained around 19 percent even in the 68th round of NSSO (July 2011- June 2012). **<u>This programme needs a boost both in terms of financial allocation as well as implementation, which can substantially reduce the gap in wage rates and consumption pattern between rural and urban India.</u>**

31. Another idea called Rurban – "urban amenities to rural areas while retaining the soul of the village" has been envisioned to focus on improving village level infrastructure. In the budget 2014-15, Shyama Prasad Mukherji Rurban Mission and the Village Entrepreneurship Start-up Programme was introduced with an initial allocation of Rs. 100 crore in each. The preferred mode of delivery under the Rurban Mission was public private partnership. **<u>But to make such programme successful and pro-people and further to bring social change in the long run, more public investment and commitments are essential but not by envisioning PPP model.</u>**

Agriculture

32. **Agriculture is another sector, which needs attention to reduce rural urban disparity. But the allocation for the Ministry of Agriculture in the Department of Agriculture and Cooperation shows a decline.** This decline is to the extent of Rs. 1713 crore (Rs. 24,910 crore in 2015-16 (BE) from Rs. 26,623 crore in the 2014-15 (RE) and to the tune of Rs. 2,848 crore in 2015-16 (BE) compared to 2014-15 (BE).
33. On the contrary, the Union Budget 2015-16 has increased allocations under the head 'agriculture research and education'. However, as pointed out by CBGA (2015) report there is much to worry about this increase as no new initiatives have been spelt out in the budget as to how the additional spending on research would translate lab generated knowledge into the farmers' field to enhance productivity.
34. There has been a major change in the current Union Budget with regard to implementation of erstwhile schemes of the Union Government in agriculture and allied sectors. Rashtriya Krishi Vikas Yojana (RKVY), which was the flagship programme of the Union Government during 11th and 12th Five Year Plan period, has received inadequate attention in the budget with the amount being pegged at Rs. 4500 crore in 2015-16 (BE). Allocations for NFSM have also reduced in the budget. The National Horticulture Mission has been replaced with the Mission for Integrated Development for Horticulture with an additional allocation of Rs.140 core in the current budget over the actual expenditure recorded in 2013-14.
35. **Another important area where the current Union Budget has shown a reduction in the amount under National Mission on Sustainable Agriculture (NMSA)** over the Revised Estimate of 2014-15. The allocations provisioned under the Department for Land Resources (DoLR) within the Ministry of Rural Development, the administrative unit responsible for the development of dryland/rainfed agriculture in the country has declined in absolute terms to Rs. 1637.50 crore in 2015-16 (BE) compared to Rs. 3759.13 crore in 2014-15 (BE).

Food Security and Nutritional Commitments

36. Food security Mission was a historic initiative of the UPA to reduce the mammoth gap between India's rich and poor, and assure a basic minimum level of food consumption. The present budget does not provide adequate resources for rolling out the NFSA, 2013. **The total subsidy in the Union Budget for 2007-08 was Rs. 70,926 crore, which increased to Rs. 166,692 crore in 2014-15 (RE) and further reduced in 2015-16 (BE) to Rs. 243,811 crore.** However, as estimated by CBGA (2015) report, total subsidy as a share of GDP is around 1.4 percent to 2.6 percent during the said period. Total subsidy as percent of GDP noticed a continuous decline since 2012-13. The total subsidy as a share of the total Union Budget was 9.95 percent in 2007-08, which increased to 18.23 percent in 2012-13, and then started to decline thereafter continuously, to reach 13.72 percent in the current budget.
37. Also as rightly pointed out by CBGA (2015) analyses, the concerns relating to maternity entitlement, nutritious meals for the children, provisioning of community kitchens, additional provisioning for ensuring agriculture production and measures to roll out NFSA have not been adequately spelt. But further, the need for strengthening of institutional mechanisms to ensure transparency in food grain management and distribution and efforts towards bringing convergence across and among schemes to fully achieve the objective of food and nutrition security of the country has not been given adequate priority in the current budget.

Does India Need 'smart cities' or ' just cities'?

38. The wide inequality in urban areas is not only a concern for human development but also a concern for inclusive economic growth in the long run. Presently 17.7% of the urban population comprising 65 million people lives in slums in India. The mega plans for 'smart cities' project of the present government so far appears to be catering to the needs of the rich and neo-middle class and conceptualizing on the lines of SEZs. If investments are made, Indian 'smart' cities might see some welcome changes in terms of amenities and ambience. **But to make the cities 'just', the needs of the marginalized section who are residing largely in slums of these cities have to be addressed. S**uch changes must ensure that the interest of the poor and marginalized in the urban slums is also protected. In the name of rehabilitation, the slum dwellers should not be pushed to the fringes of such 'smart' cities and should not be **exclusionary in nature.**

Table 2: Major schemes under Ministry of Housing & Urban Poverty Alleviation (MoHUPA) and Ministry of Urban Development (MoUD)

Schemes to be fully supported by Union Govt.	Schemes to be shared between Union Govt. and States	Other Schemes
NONE	1. Urban Rejuvenation Mission-500 habitations 2. Mission for Development of 100 smart cities 3. Sardar Patel Urban Housing Scheme 4. National Livelihood Mission (urban)	1. *Rajiv Awas Yojana* 2. JNNURM 3. *Rajiv Rin Yojana* 4. National Heritage Cities Programme

Source: Statement 16, Expenditure Budget Vol. I, 2015-16

39. The key ministries addressing some specific needs of the urban poor are Ministry of Housing & Urban Poverty Alleviation and Ministry of Urban Development. The overall budget allocation for both the ministries has decreased compared to 2014-15 BE. However, this needs to be seen in the light that most of the schemes under these ministries will undergo a change in their funding pattern between the states and the center after the increase in devolution of resources from Centre to the States.
40. According to the estimate of the High Power Expert Committee (HPEC) as pointed out by CBGA (2015) on Investment Estimates in urban infrastructure Rs. 7.0 lakh crore would be needed for 100 smart cities in next 20 years using an average figure of one million people in each of these cities. This turns out to be an annual requirement of Rs. 35,000 crores.
41. The government expects such huge amount to come in the form of private investment or through PPP mode, which now would be 'revisited'. This is also evident from a meager allocation of Rs. 2020 crore for this mission in the current budget. It would be a challenge to fill this vast gap through the private sector investment which is driven by profit motive.[7](CBGA, 2015)
42. To address the vulnerability of the urban poor, the government has continued with National Livelihood Mission (urban), which aims at enhancing the skills of the urban poor to enable access to gainful self-employment and skilled wage employment. It also intends to address the livelihood concerns of the urban street vendors by facilitating access to suitable spaces, institutional credit and social security, which was the initiative of UPA government. In the year 2014, the government had announced a scheme called Deen Dayal Upadhyaya AntyodayaYojana for upliftment of both the rural and urban poor. **However, there was no mention of this scheme in the current budget.**

[7]Countries like Germany, Japan, Singapore and the United States have come forward to assist India in its initiative of Smart Cities but it is likely that this project is being looked as an investment opportunity more than anything else.

Part IV: The Budget's Impact on Vulnerable and Marginalized Section

Women

43. Every year during the Budget session the government announces schemes for women in keeping with the demands of the ground realities and promises made in the manifesto. **The budget of the current government clearly reflects a departure from this trend as they have not addressed any of the issues facing women and have in fact reduced the allocations to several schemes meant for women.** The magnitude of Gender Budget Statement(GBS) is Rs 79258 crore. Contrast this to 2013-2014 where the GBS was 97134 and it was on par with the expenditure on defence This is indicative of the low priority given to women and their welfare by the present government and this inaction will not only prevent positive measures but will also push back the work the done in the past years.
44. In addition to this, number of schemes meant for girls and women have been withdrawn. Some Union government schemes have been discontinued and some of the schemes retained by the Union government have been given reduced allocations. Many such schemes had a 30% benefits earmarked for women. Most of the schemes meant for women have been allocated less than Rs 100 crores.
45. The funding pattern has also been changed with some schemes being almost totally dependent on State funding and priority. As with many other sectors, the allotment to women too sees an increased burden on states. Reduced allocations are justified by, "enhanced devolution of Union Taxes to States as recommended by the 14th Financial commission." States are to contribute to these schemes from their enhanced sources. It is unfortunate that education and protection of women is on very low priority for this government as is evident from the allocations.

Table 3: Allocation to select schemes as reflected in GBS – 2015-16		
	2014-15 (BE)	2015-16(BE)
Mid day Meal	3965	2771
SABLA	700	10
Protection and development of women	315	78
Rashtriya Madhyamik Shikhsa Abhiyan	1500	1010
Rashtriya Uchcha shiksha Abhiyan	660	347
Indira Awas Yojana	160	10,025

ICDS	10735	7502

Source : CBGA , Analysis of Union Budget 2015-16

46. In past few years violence against women has seen a steady increase with a rise in number of cases of rape, molestation and other forms of atrocities on women. This had also become a central point in the manifestoes of almost all the parties in the election. However there is a drastic reduction in programmes addressing violence against women. In complete contrast to the 2013-14 budget where there was a 99% increase in allotments made to programmes addressing rehabilitation of victims of rape. The only allocation made is to the Nirbhaya Fund which has now been increased to 3000 crores. A quick review of the programmes that have been nearly axed by the government is as follows:

- One stop crisis centre: there has been a reduction of allocation reduction)from Rs 20 crore to Rs 2 crore) trimming the plan for a rape crisis centre in every district that was initiated during the UPA government. Union Women and Child Development Ministry had suggested 660 'NirbhayaCentres' - one each in the 640 districts and another 20 in the six metros. The Government has however decided there will be just 36 centres, and their locations will be decided by the state governments. The government is of the opinion that the police are sensitive enough to deal with victims, which runs contrary to most of the experiences of women with the police. This decision has been met with severe criticism from women's groups. "If a woman is raped in Jaisalmer, say, she will not go to a crisis centre in Jaipur," Sangwan of AIDWA argued in her statement to the Telegraph" she said, "this is a strong indicator of how the PMO is detached from reality, and shows this Government's tendency for over-centralisation."
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The original proposal envisaged double-storeycentres costing Rs 36.98 lakh each. They were to be one-stop centres for assaulted women, easily accessible and offering a "protected shelter, where the victims could be counselled, treated and rehabilitated".

The logic provided for cutting down on number of centres can be described as convoluted at best. PMO officials reportedly felt there was no need to 'waste money on standalone buildings' to house these centres. A suggestion was put forth to have these centres in government hospitals instead. But it was scuttled because the government felt this would make the centres 'too public'.

Women's helpline: the women's helpline was launched in 2013 post the Nirbhaya case. The purpose was to create a helpline cell where women in distress could call and seek help. The government introduced 181 as the number which women across the country could call if they were in any kind of danger. Each State was expected to set up its own helpline centre. However the allocations for this initiative have been reduced from Rs 10 cr to Rs 1 crore.

- Implementation of Domestic Violence Act: In 2013-14 a sum of Rs 67.50 crore was allocated this year, for the first time, for implementation of the provisions of the Protection of Women from Domestic Violence Act. Now we see a sharp decline from Rs 50 crore to 0.
- Restorative Justice for rape victims: As mentioned earlier rehabilitation of rape victims formed a major component in the budget of the UPA government, however the allocation now has gone down from Rs 20 crore to 0.

Children

47. Today's children are tomorrow's youth, and therefore, public investment in children is vital for a skilled workforce, and consequently, higher productivity. Macro and micro nutrient deficiency arising in childhood causes irreparable damages to the brain (India Human Development Report, 2011) and inhibits realization of full potential for an individual.
48. India has one of worst malnourition records in the world. The proportion of children malnourished in India was 46 per cent (NFHS 3, 2004-5), which was almost double that of sub-Saharan countries (25 per cent).[8]A staggering 21 per cent of babies in India were born with low birth weight (NFHS 3, 2004-5). A malnourished child will grow up to be a malnourished adult unable to realize his/her full potential.
49. In such a situation, one would expect higher budgetary allocation for the country's children. However child health received only 0.16 percent share in the Union Budget 2014-15 (BE), and this share has come down to 0.13 per cent in Union Budget 2015-16.
50. In 2015-16 (BE), total allocation under ICDS is Rs. 8448.8 crore with additional budget of Rs. 1500 crore, if extra funds get generated by tax buoyancy. However, ICDS in its universalisation and in its third phase of expansion is facing many challenges such as inadequate availability of space for Anganwadi Centres (AWCs), vacant posts, low focus on growth monitoring, low focus on early childhood etc. ICDS as reported by CBGA (2015) needs to be taken up on a mission mode, for which additional funds would be required. Further, provisions for reaching the under-served and unreached tribal settlements need to be revisited.With only about 0.5 per cent share in Union Budget, it is highly unlikely that the stated objective of providing adequate nutrition to children up to six years will ever be achieved.
51. Child protection remains a low priority for the government in spite of several incidents being reported of children experiencing violence and various forms of abuse. CBGA (2015) reports that allocations for child protection schemes and programmes have not exceeded 0.04 per cent of the Union Budget. In 2015-16 (BE) total allocation for child protection schemes is 726.9 crore of which ICPS has the major share. There has been increase of Rs. 2.2 crore over the 2014-15 (BE) in ICPS which is insufficient for universalisation in all districts with adequate infrastructure and human resources.

Dalits and Adivasis

[8]Although this figure might be a bit dated, that was the last round of NFHS conducted.

52. The total resources earmarked for the Dalits and Adivasis has clearly witnessed a sharp decline from the previous years. While the allocations reported in SCSP (The Scheduled Caste Sub Plan) have declined by 28.5 per cent (from Rs. 43,208 crore in 2014- 15 BE to Rs. 30,851 crore in 2015-16 BE); allocations reported in TSP (Tribal Sub Plan) have declined by one-fourth (from Rs. 26,715 in 2014-15 BE to Rs. 19,980 in 2015-16 BE). It remains to be seen to what extent the observed shortfall in the allocations in SCSP and TSP will be met by the States from the additional resources devolved to them.Ministry of Social Justice and Empowerment (MSJE) has been allocated less than half of what it proposed.
53. Manual scavenging is a curse to our society, and it is a shame that even after 65 years of independence, practice of manual scavenging continues unhindered. Manual scavengers are mostly belonging to Scheduled Caste and Scheduled Tribe social groups. In order to bring an end to this inhuman practice, Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013 was passed in the Parliament. However, allocation to this regard has been meager (increased from Rs. 33 crore last year to Rs. 200 crore in 2015-16 budget).
54. Major Announcements for Dalits and Adivasis in Union Budget 2015-16

- Priority for lending by MUDRA Bank to be given to SCs and STs for their entrepreneurial development. MUDRA Bank set up with corpus of Rs. 20,000 crore, and credit guarantee corpus of Rs. 3,000 crore.
- Van BandhuKalyanYojana to be a major umbrella programme under which all the major schemes would run. Existing Van BandhuKalyanYojana will be merged under the umbrella programme.

Minorities welfare

55. Although religious minorities comprise one-fifth of Indian population, budgetary allocations for their development hasonly been 0.23 percent of the total Union Budget 2015-16. Budgetary allocation for minorities' welfare has remained stagnant ataround Rs. 3,700crore in the two consecutive budgets of the present government.
56. In terms of the new announcement in the budget 2015-16, an integrated education and livelihood scheme called 'NaiManzil' will be launched this year to enable Minority Youth who do not have a formal schoolleaving certificate to obtain one and find better employment.

Disabled Friendly Budget or Not

57. As noted by CBGA (2015) report, no allocation to the National Mental Health Programme, which is the only programme that has components for community mental health. Increase in tax exemption to families and persons with disabilities under section 80DD and section 80 U of the Income Tax Act is a welcome move on the part of the Union Government. It is to be noted that in order to avail this exemption, one should be earning more than Rs.2.5 lakh per year. There has been a marginal increase of Rs.4 crore in the estimated overall budget of the Department of Disability Affairs. This increase is on the scheme for assistive devices.

58. Allocation to the programme "Sports for the Disabled" by the Ministry of Youth Affairs and Sports has been reduced.Also the only community initiative for persons with psychosocial disabilitiesfinds no allocation in the budget.

Part V: The Budget's Impact on Environment

59. **There is no big idea on legislative frame for environmental sustainability** along with government's roadmap for fast track growth through resource depletion and rent-thick sector like coal. The Union Budget seems to have ignored the issue of environment which, in today's context, is of paramount importance.
60. Budget 2015-16 is highly environment unfriendly:
    - It reduces allocation substantively for the Ministry of Environment, Forest and Climate Change to Rs 1,681.60 crore (BE) from Rs 1,764.60 crore (RE) (4.94% decline)in2014-15 (Economic Times, 2015). It has reduced budget allocation for 'Project Tiger' to Rs 136.46 crore from Rs 161.02 crore in 2014-15 (18.22% decline). This comes after a 30% rise in the tiger population reported in January. (Economic Times, 2015)
    - In case of need of more funds, a Swachh Bharat cess at a rate of 2 percent or less on all or certain services (CBGA, 2015) will be levied. This is a clear sign of shifting the expenditure burden to the common people.
61. Finance Minister has paid a lip service to the green India programme in his speech, as is evident from the following,
    - Budget proposes de facto 'Carbon Tax' on most petroleum products compared to international norms. (Economic Times, 2015)
    - With regard to coal, it has hinted of balancing taxing pollution and the price of power.
    - Government proposes to launch a Scheme for Faster Adoption and manufacturing of Electric Vehicles (FAME) with initial outlay of `75 crore for this Scheme in 2015-16.
    - The budget also increased its excise duty on sacks and bags of polymers of ethylene other than for industrial use from 12 percent to 15 percent, while providing concessions on custom and excise duty available to electrically operated vehicles and hybrid vehicles to curb pollution and promote clean energy. (CBGA, 2015)
    - The Ministry of New and Renewable Energy has revised its target of renewable energy capacity to 1,75,000 MW till 2022, comprising 100,000 MW Solar, 60,000 MW Wind, 10,000 MW Biomass and 5000 MW Small Hydro. (Budget speech 2015-16)
62. **However the budget has no concrete road map to implement these ambitious green energy targets. Neither does it have any clear mandate on government spending** to implement such environment protection initiatives. The Finance Minister shared no specific details on the implementation on

financing for renewable energy (like solar, wind, biomass and hydro energy) projects in the country (Firstpost, 2015) or for reducing barriers for investment in this sector.

63. As pointed out by the CBGA (2015) report, the expansion in the target for renewable energy indicates that there is too much emphasis on projects rather than building a competitive market environment such as by improving flexibility in Power Purchase Agreements with States, building skilled manpower, etc. Though, 100 percent FDI is permitted in the renewable energy sector, it is important to address these issues with the government's own investment and overall policy framework.

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Annex Table 1: Expenditure: Union Budget 2015-16

				(Rs. in crore)
	2013-2014 (Actuals)	2014-2015 (BE)	2014-2015 (RE)	2015-2016 (BE)
Non-Plan Expenditure				
Revenue Expenditure				
Interest Payments and Prepayment Premium	374254	427011	411354	456145
Defence Services	124374	134412	140405	152139
Subsidies	254632	260658	266692	243811
Social Services (Education, Health, Broadcasting etc.)	25572	25324	25601	29143
Economic Services (Agriculture, Industry, Power, Transport, Communications, Science & Technology, etc.)	24976	26797	27106	28984

Total revenue non- Plan expenditure	**1019040**	**1114609**	**1121897**	**1206027**
Capital Expenditure				
Defence Services	79125	94588	81965	94588
Non-Plan Capital Outlay	7430	10039	7771	10582
Loans to State and U.T. Governments	80	83	80	79
Total capital non-plan expenditure	**87080**	**105283**	**91327**	**106173**
Total non-plan expenditure	**1106120**	**1219892**	**1213224**	**1312200**
Plan Expenditure				
Revenue Expenditure				
Central Plan	252224	128867	102046	139660
Central Assistance for State &Uts	100508	324636	264838	190359
Total Revenue Plan Expenditure	**352732**	**453503**	**366884**	**330019**
Capital Expenditure				
Central Plan	88254	107724	87720	120833
Central Assistance for State &Uts	12341	13773	13330	14425
Total Capital Plan Expenditure	**100595**	**121497**	**101050**	**135258**
Total - Plan Expenditure	**453327**	**575000**	**467934**	**465277**
Total Budget Support for Central Plan	**340479**	**236592**	**189766**	**260493**
Total Central Assistance for State & UT Plans	**112849**	**338408**	**278168**	**204784**
TOTAL EXPENDITURE	**1559447**	**1794892**	**1681158**	**1777477**

Source: Union Budget 2015-16

Annex Table 2: Tax Revenue of the Central Government from Direct and Indirect taxes

	Tax Revenue (Rs. in crore)			Ratio of Tax to GDP (in %)		
	2013-2014 (Actuals)	2014-2015 (RE)	2015-2016 (BE)	2013-2014 (Actuals)	2014-2015 (RE)	2015-2016 (BE)
Corporation tax	394677.85	426079	470628	3.5	3.4	3.3
Taxes on Income	242856.96	278599	327367	2.1	2.2	2.3
Wealth Tax	1007.87	950		0.0	0.0	0.0
Total Direct Tax	638542.68	705628	797995	5.6	5.6	5.7
Customs	172085.42	188713	208336	1.5	1.5	1.5
Union excise Duties	170197.69	185480.42	229808.54	1.5	1.5	1.6
Service Tax	154778.12	168132	209774	1.4	1.3	1.5
Taxes on Union Territories	3129.83	3437.78	3577.02	0.0	0.0	0.0

Total Indirect Tax	500191.06	545763.2	651495.56	4.4	4.3	4.6
Gross Tax Revenue	1138733.74	1251391.2	1449490.56	10.0	9.9	10.3
GDP at current market prices (2011-12 series)	11345056	12653762	14108945	100.0	100.0	100.0

Source: Union Budget 2015-16

Annex Table 3: Social Sector Expenditures By Union Government

						(Rs in crore)
Ministries/ Department	2010-11	2011-12	2012-13	2013-14	2014-15 (RE)	2015-16 (BE)
Ministry of Culture	1322	1309	1388	1989	2159	2169
Deapartment of Drinking Water/ Sanitation	10570	9998	12969	11941	12107	6244
Ministry of Health and Family Welfare (including AYUSH)	24450	27199	27885	30135	31965	33282
Ministry of Housing and Urban Poverty Alleviation	828	957	933	1084	3413	5634
Ministry of Human Resource Development	51904	60146	66055	71322	70505	69075
Ministry of Labour and Employment	2806	3318	3645	4233	4311	5361
Ministry of Minority Affairs	2020	2298	2174	3027	3165	3738
Ministry of Social Justice and Empowerment	4245	5029	4940	5515	5893	7162
Ministry of Tribal Affairs	3152	3625	3073	3839	3872	4819
Department of Urban Development	6572	6858	6541	7297	11013	16832
Ministry of Women and Child Developmnet	10688	15671	17036	18037	18588	10382
Ministry of Youth Affairs and Sports	2841	970	871	1123	1157	1541
Department of Rural Development	72109	64263	50187	58666	68204	71695
Total expenditure under Social Sector mInistries/ Departments (excluding food subsidy)	193508	201641	197697	217565	235662	236722
Ministry of Consumer Affairs, Food and Public Distribution (Food Subsidy)	71472	74277	86677	93317	123366	125474
Total expenditure under Social Sector mInistries/ Departments (including food subsidy)	264980	275918	284374	310882	359028	362195
GDP at current market prices (2011-12 series)	7783167	8832012	9988540	11345056	12653762	14108945
Share of social sector expenditure (excluding food subsidy) as a % of GDP	2.49	2.28	1.98	1.92	1.86	1.68
Share of social sector expenditure (including food subsidy) as a % of GDP	3.4	3.12	2.85	2.74	2.84	2.57

Source: CBGA

Annex Table 4: Receipts and Expenditure of Central Government as a Ratio of GDP

		2010-11	2011-12	2012-13	2013-14 (PA)	2014-15 (BE)
1	Revenue Receipts	10.1	8.3	8.7	8.9	9.2

	Gross Tax Revenue	10.2	9.9	10.2	10	10.6
2	Capital Receipts	5.2	6.1	5.3	4.8	4.7
3	Non Debt Receipts	10.6	8.8	9.1	9.3	9.8
4	Total Receipts	15.4	14.5	13.9	13.8	13.9
5	Total expenditure	15.4	14.5	13.9	13.8	13.9
a	Revenue Expenditure	13.4	12.7	12.3	12.1	12.2
b	Capital Expenditure	2	1.8	1.6	1.7	1.8
c	Non- Plan Expenditure	10.5	9.9	9.9	9.8	9.5
d	Plan Expenditure	4.9	4.6	4.1	4	4.5

Source: Economic Survey 2014-15

Note: GDP taken at current market price with 2004-05 base year

Annex Table 5.1: Schemes to be Fully Supported by Union Government

			(Rs in crore)
		2014-15 RE	2015-16 BE
1	Additional Central Assistance for Externally Aided Projects	11900	12500
2	Additional Central Assistance for Externally Aided Projects	3200	3500
3	PradhanMantri Gram SadakYojana	9959.59	10100
4	Roads and Bridges financed from Central Road Fund	2607.06	2868
5	Member of Parlaiment Local Area Development Scheme (MPLADS)	3950	3950
6	Grants from Central Pool of Resources for North Eastern Region and Sikkim	704.5	970
7	Scheme of North Eastern Council	549	740
8	Special Package for Bodoland Territorial Council	30	50
9	National Social Assistance Programme	7187.95	9000
10	Assistance for schemes under proviso (i) to article 275 (1) of the Constitution	1134.68	1367
11	Special Central Assistance to Tribal Sub Plan	1040.03	1250
12	Umbrella Schemes for Education of ST Children	1065.85	1136.84
13	Schemes financed from PrarambhikShikshaKosh (PSK)	22249.26	27575
14	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	32456	33700
15	Multi Sectoral Development Programme for Minorities (MSDP)	766.46	1232
16	Various Scholarship Programmes for SC, ST and OBCs	3286.54	3291
17	PradhanMantriAadarsh Gram Yojana	33	200
18	Support to Educational Development including teacher training and adult education	919.13	1012.5
19	Border Area Development Programme	800	990
20	Project Tiger	161.02	136.46
21	Project Elephant	14	13.7
22	Indira Gandhi MatritvaSahyogYojna (IGMSY)	358.4	400

23	Social Security for Unorganized Workers Scheme	539.74	1290.52

Source: Union Budget 2015-16

Table 5.2: Schemes to be run with changed sharing pattern

			(Rs in crore)
		2014-15 RE	2015-16 BE
1	KrishonnatiYojana (state plan) of which	14173.81	9000
a	RastriyaKrishiVikasYojana (RKVY)	8444	4500
b	National Food Security Mission	1830	1300
c	Sub-Mission on Agriculture Extension	470.08	450
2	PradhanMantriKrishiSinchaiYojana of which	5623.26	5300
a	Per Drop More Crop (Micro Irrigation)	30	1800
b	PradhanMantriKrishiSinchaiYojana erstwhile Integrated Watershed Management Programme (IWMP)	2312.7	1500
c	Accelerated Irrigation Benefit and Flood Management Programme	3276.56	1000
d	PradhanMantriKrishiSinchaiYojana	4	1000
3	Umbrella Programme "Swaccha Bharat Abhiyaan" (includes Sanitation and Drinking Water)	11938.5	6000
4	Afforestration and development of Widlife habitats	545.62	299.39
5	National AIDS and STD Control Programme	890.89	500
6	Promotion of AYUSH	117.36	300
7	National Health Mission	17433.99	18000
8	National Livelihoods Mission	2034.4	1800
9	Secondary Education	3432.39	3493
10	Higher Education	1411.42	1632.77
11	Housing for All	12393.87	14000
12	Urban Rejuvenation Mission-500 habitations and Mission for Development of 100 Smart Cities	2431.1	6000
13	Integrated Child Development Service	16316.05	8000

Source: Union Budget 2015-16

Table 5.3: Schemes delinked from union support

			(Rs in crore)
		2014-15 RE	2015-16 BE
1	National e-Governance Action Plan (NeGAP)	464	
2	National Scheme for Modernisation of Police and Other Forces	1433.2	

3	Scheme for setting up of 6000 Model schools at block level as benchmark of excellence	1020.99	1
4	Scheme for Central Assistance to states for developing export infrastructure and other allied activities	564.84	
5	Tourist Infrastructure	495	
6	Backward Regions Grant Fund- State Component	3450	
7	Normal Central Assistance	26814	
8	Other Additional Central Assistance	1780	
9	Special Central Assistance	10150	
10	Special Central Assistance- Hill Areas	220	
11	Special Plan Assistance	7666	
12	Backward Regions Grant Fund	2837	

Source: Union Budget 2015-16