



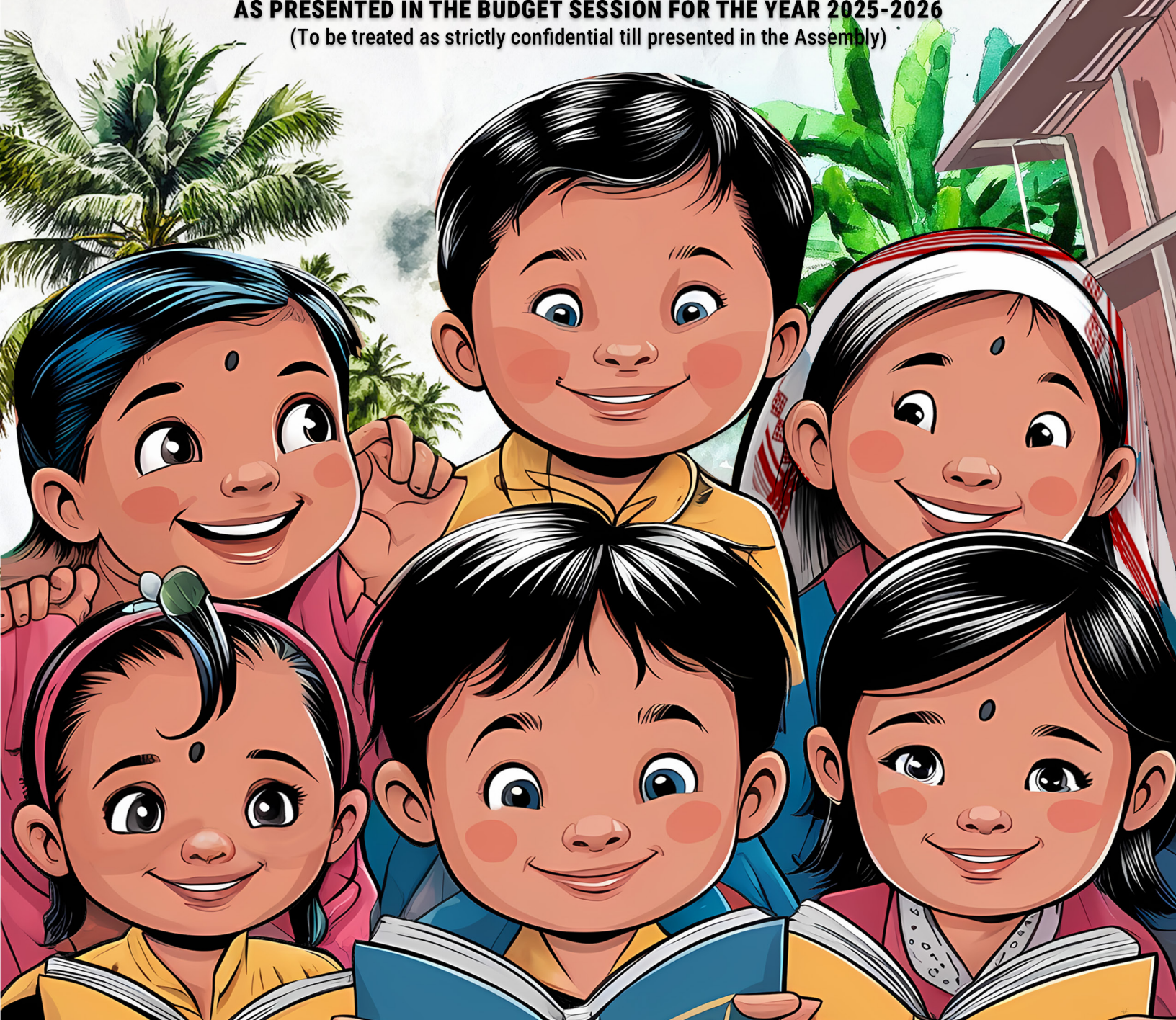
Government of Assam



ASSAM
BUDGET
2025-2026

CHILD BUDGET

AS PRESENTED IN THE BUDGET SESSION FOR THE YEAR 2025-2026
(To be treated as strictly confidential till presented in the Assembly)





Executive Summary





The State of Assam, recognizing its distinctive responsibility in this national endeavours, continues to strengthen its child-responsive budgeting mechanisms, understanding that financial commitments translate policy intentions into tangible outcomes for its youngest citizens. This public financial management strategy scrutinizes expenditure patterns to ensure alignment with children's rights and developmental requirements across health, education, protection, and participation domains in line with UNCRC's approach.

The Inclusive Budget Cell (IBC), established in FY 2017-18 within the Finance Department, Government of Assam has been publishing the Child Budget Statement in collaboration with UNICEF. In FY 2025-26, it was restrengthened to include year-round engagement based on discussion to include policy commitments and review of the budget. This strategic approach, coupled with capacity building initiatives for various departments through workshops and development of relevant knowledge materials, ensures that financial resources achieve their intended impact.

The fiscal year 2025-26 represents a watershed moment in Assam's child-responsive budgeting trajectory. The State has allocated 24,912.72 crores specifically toward child-centric interventions, reflecting an average annual allocation of about Rs. 8,626 crores for children from the Consolidated Fund of the Government of Assam, which is 6.07% on average as evidenced by the Child Budget statement for the last seven financial years. In the previous financial year, the allocations reached up to 16.30 %. This enhanced financial commitment spans across 22 departments, an addition of 10 departments over the previous fiscal year, underscoring the cross-sectoral nature of child development priorities. Notably, the sectoral distribution reveals significant allocations for child education with the Education (Elementary) Department receiving 1,131,30 crores and Education (Secondary) Department receiving Rs. 8,584.51 crores. Health interventions through the Medical Education and Research Department account for 275.19 cr, while child development initiatives under the Women & Child Development Department have been allocated Rs.2035,05 crores, demonstrating a holistic approach that addresses the interdependent dimensions of child well-being.

Looking ahead, Assam envisions deepening its child-responsive budgeting methodologies through new analytical frameworks to be implemented in fiscal year 2025-26. The Finance Department is also collaborating with UNICEF under participatory budget Campaign initiative to reach out to young people for their suggestions for Assam Budget 2025-2026, with questionnaires shared across 21 central and state educational institutions in Assam.

Through flagship initiatives like Nijut Moina, the State addresses persistent challenges while securing future generations. These strategic financial commitments and implementation mechanisms collectively transform policy intentions into tangible improvements, ensuring every child in Assam can develop their fullest potential and contribute to both state and national prosperity.

*- Inclusive Budget Team
Finance Department, Government of Assam*





Contents

Section 1: Introduction	7
Section 2: Overview	11
Section 3: Policy Approach in Assam to achieve Child Welfare	15
Section 4: Methodology	19
Section 5: Trend in Child Budget allocation	27
Overall trend since 2019-20	
Sectoral distribution of Child Budget	
• Child Health	
• Child Development	
• Child Education	
• Child Protection	
Section 6: Good practices	33
Annexure 1: Method of Estimation for Child-sensitive schemes	38
Annexure 2: FAQs	40
Annexure 3: Department wise budgetary provisions	42





Section

I

Introduction

Child Responsive Budgeting and Related Concepts





Did you know that Children constitute of 40.78% of the states's population? However, they are often missing from the larger development narratives of the country and considered as 'knock out' beneficiaries for all schemes implemented. The Assam Government, on the contrary has taken a different approach and implemented several flagship child-specific schemes such as Nijut Moina targeting persistent challenges of the state and securing the future of the upcoming generation. The focus of the government on children in crafting its growth story is underscored by an average annual allocation of about 8626 crores for children from the Consolidation Fund of the Government of Assam i.e 6.07% on an average as evidenced by the Child Budget statement for the last seven financial years. In the previous financial year, the allocations have reached upto 11.70%.

Global evidence shows that public spending on children is a smart investment – for children, their communities and entire countries. When governments invest in children, health outcomes improve, incomes rise, economies grow and societies become more cohesive. Following the UNCRC's approach, the National Plan of Action for Children in India (Ministry of Women and Child Development, 2016) clearly states that "a comprehensive analysis of budgetary provisions for children should be undertaken which should include total allocation and expenditure by Central and State Governments as well as Panchayats and ULBs. The Child Budget Statement (CBS) is a very important PFM tool to address the specific needs of Children in a state. It was introduced at the Union level in the financial year (FY) 2008-09 to capture the expenditure on children. It includes child specific schemes, programmes and initiatives. The Child Budget Statement in Assam was first presented in the assembly in March 2018 for the FY 2018-19. Since then, the statement has undergone several improvements.

Objectives of Child Budget Statement:

1. Measure annual public investments made in priority sectors of health, education, development (including nutrition) and Protection for Children
2. Identify departments with scope of higher investments for children
3. Include budgetary and non-budgetary components for children in existing schemes
4. Achieving budget transparency for citizens as they are made aware of policy initiatives by the government in making the budget more responsive to needs of Children





Basic Concepts:

- 1. Child:** A child is a person up to age 18 years. This definition of a child is in agreement with the globally accepted definition, in accordance with United Nations Conventions on the Rights of the Child (UNCRC), 1989 ratified by India in December 1992. 40.78 % of the state's population is under 18 years, of which a majority of children are from rural Assam. The policies of Assam Government reflect on the same to emphasise on specific needs of the state's child population.
- 2. Child-responsive budgeting:** Child-responsive budgeting is an approach used by governments to ensure that public budgets effectively address the needs and rights of children. It involves analyzing budget allocations, expenditures, and policies to assess their impact on children and prioritize investments in areas that promote child well-being and development. The main components of Child responsive budgeting encompasses assessment, budget analysis, identifying priorities, monitoring and evaluation and policy integration.
- 3. Child-centric/Child-specific schemes:** Schemes that are designed with the intention of welfare for children and adolescents (till 18 years) are child-centric/child-specific schemes. For example, Nijut Moina was a scheme designed in the FY 2023-24 to encourage higher education among the girl children and address the challenge of high drop out rates.
- 4. Child-sensitive/Child-inclusive schemes:** Schemes that target child beneficiaries along with other age-groups either through specific components in the overall design of the scheme or by indirectly leading to better outcomes for children. For example: Special Nutrition Programme that provides food supplement to children along with other objectives, Pradhan Mantri Awas Yojana that ensures housing to all leading to better living conditions for children, and leaving an impact on reducing Child Poverty.





Section II

Overview





The Child Budget Statement aligns the child-related indicators to 17 SDG Goals guided by the fact that SDGs impact every aspect of a child's life. The SDGs provide a roadmap for inclusive progress – economically, socially, and environmentally – benefitting everyone. They are the foundation for the kind of world we all need and that children are rightfully expecting. Thus, protecting children's rights and achieving the SDGs are deeply intertwined, each strengthening the other.

As we stand halfway through the 2020 'Decade of Action', this lineage between the realization of child rights and the successful achievement of the SDGs take on further and increased importance. Four action areas based on this two-way relationship are identified to ensure enhanced policy commitments for children leading to achievement of relevant SDG Goals:

1

Reaffirming Government commitment to accelerating implementation of the CRC as a cornerstone of achieving SDG Goals

2

Comprehensive reporting on the situation of children and the actions taken by the Government towards the realization of child rights

3

Conduct meaningful and inclusive consultations with children and youth

4

Expand child, adolescent and youth awareness of child rights and the SDGs through the use of CRC- and SDG-related education materials in schools and beyond.¹



Targetted SDGs

Child-related indicators



Child and Adolescent mortality

NFHS 4	NFHS 5
2.90%	1.77%



Maternal Health

NFHS 4	NFHS 5
74.56%	78.60%



Children between 12-13 months fully vaccinated

NFHS 4	NFHS 5
67.8%	71.8%



Years of Schooling

NFHS 4	NFHS 5
83.20%	87.65%



School Attendance

NFHS 4	NFHS 5
94.56%	95.69%



Drinking water

NFHS 4	NFHS 5
92.57%	85.09%



Housing

NFHS 4	NFHS 5
24.11%	30.63%



Sanitation

NFHS 4	NFHS 5
48.81%	68.42%

Source: Multidimensional Poverty Index, A Progress Review 2023





Section

III

Policy Approach in Assam to Achieve Child Welfare





Assam became the first Indian State to institutionalise child budgeting through an Inclusive Budget Cell (IBC). Finance Department, Government of Assam has taken several initiatives like conducting capacity building workshops for various departments, developing relevant knowledge material on Child Budgeting etc. to strengthen CRB in the State.

Child Budgeting by different State departments can enable child-sensitive planning, improved allocations for children and effective utilisation of allocated budget across critical sectors, translates into better development indicators for children. The Government of Assam has committed to ensuring the fulfilment of children's rights and creating an enabling environment for their holistic development. It also reinforces the State's efforts towards achieving the Sustainable Development Goals (SDGs) targeted towards children.

The Inclusive Budget Cell, a dedicated unit, was established in FY 2017-18 within the Department of Finance with the objective of making the budget more inclusive for the vulnerable sections of the society. The cell had introduced its first Child Budget in FY 2017- 18. It was a step forward towards achieving the Assam Vision 2020, and consequently achieving SDG goals **SDG 1: No poverty SDG 2: Zero Hunger, SDG 3: Good Health and well being, SDG 4: Quality Education, SDG 5: Gender Equality, SDG 6: Clean Water and Sanitation, SDG 16: Peace, Justice, and Strong Institutions**. Since the first draft, the state budget has seen manifold changes in terms of rise in budgetary provisions for children: ensuring a good impact on learning outcomes for children, educational reforms, protection of Child Rights, etc.

The strategic plan of the cell involved a year-round engagement with team members, advisory committee and international organisations such as UNICEF to encourage efficient planning and monitoring of schemes that are responsive

Year-round engagement by IBC





Journey since FY 2018-19

<p>2018-19</p>	<ul style="list-style-type: none"> • Assam became the first Indian State to institutionalise child budgeting through an Inclusive Budget Cell (IBC) under Finance Department . • Assam started reporting allocations under the Child Budget Statement (CBS) for the first time in FY 2018-19 • 10 departments reported allocations under the CBS in FY 2018-19
<p>2019-20</p>	<ul style="list-style-type: none"> • The Schemes/Programmes/Initiatives were divided into Part A (institutions/ schemes/ programmes that are meant exclusively for children i.e., 100 % allocation for children) and Part B (budget outlays meant for child-specific components (if any) within other institutions/ schemes/ programmes i.e., less than 100% allocation for children) • 9 departments reported allocations under the CBS
<p>2019-20</p>	<ul style="list-style-type: none"> • 12 departments have reported allocations under the CBS • Background and Assam’s journey with Child Responsive Budgeting reporting was added to the CBS
<p>2021-22</p>	<ul style="list-style-type: none"> • 13 departments have reported allocations under the CBS • Targeted age group of all the schemes/programmes/initiatives were reported for the first time • The “Actual” expenditure was reported for the first time
<p>2022-23</p>	<ul style="list-style-type: none"> • 12 departments have reported allocations under the CBS • The CBS was made available in two languages- English and Assamese
<p>2023-24</p>	<ul style="list-style-type: none"> • 12 departments have reported for the FY 2023-24 • 5 introductory and contextual sections were included in the GBS including: <ul style="list-style-type: none"> • An introduction to Child Responsive Budgeting • Overview • Government of Assam’s approach towards Child Responsive Budgeting • Methodology and Trends in Allocation • Priorities of Child Budget Statement
<p>2024-25</p>	<ul style="list-style-type: none"> • 12 departments have reported for the year 2024-25 • Sectoral segregation of the Child-centric schemes was included
<p>2025-26</p>	<ul style="list-style-type: none"> • IBC was restrengthened to include year-round engagement based on discussion to include policy commitments and review of the budget • 22 departments have reported in FY 2025-25 resulting in 83% more reporting in terms of previous FY • The Fin Assam has included % share in the budget estimate for child sensitive schemes.





Section
IV

Methodology





Methodology : Approach and Scope of Child Budget Statement

The Child Budget Statement presents the trends of investment for Children since 2019-20, highlighting the policy responses taken by the Assam Government during post-pandemic recovery. The Child budgeting process starts with issuance of Child Budget circular and concludes with an ex-post exercise of budget review. In the process, budgetary allocations for schemes targeting 0-18 years of children, that can be segregated into 3 age-groups of 0-5 years, 6-12 years, 13-18 years are included. The Child-Budgeting process in Assam is based on one of the most widely used method of budgeting- 'line-item budgeting' where departments are requested to report the budget demands for children.

Processes involved in the child Budget Statement

i) Issuance of Child Budget Circular

The Finance Department, GoA issues the Budget circular to all Administrative Departments every financial year that include detailed guidelines to be followed while furnishing information on Child specific programmes and schemes and the prescribed formats.

ii) Orientation / Training Programme

The Finance Department organises specific orientation and training programmes for the key administrative departments from time to time focusing upon their programmes and schemes, in coordination with other stakeholders. The objective of these orientation and training programme is to guide and enable the departments to identify and classify their Child specific programmes and schemes and identify avenues for framing new child-specific policies in case of non-existence of policies.

24 departments participated in the orientation workshop of Child Responsive Budgeting who have child centric and child sensitive schemes. 20 key departments were further supported in outlining their child budget through a one-on-one consultation.

iii) Submission of Child Budget Estimates by Administrative Departments

The administrative departments provide details of the schemes meant for the development and welfare of children and the budget estimates earmarked for the schemes. The department goes through the following steps to report. Apart from the objective and budget figures, the department mentions the percentage share of a scheme meant for children and the target age category. Currently, a facility in FinAssam is enabled for departments to submit information regarding name, objective, budget estimates of previous two financial years and the latest audited expenditure for relevant scheme/programme.

In the Child Budget Statement of FY 2025-26, 22 departments have reported allocations for various child-centric and child-sensitive schemes, an addition of 10 departments over previous FY.

iv) Validation of schemes by a designated team

A team dedicated to maintaining the quality of Child Budget Statement validates and reconfirms the identified schemes through one-on-one coordination with the departments, and facilitates the inclusion of all schemes, and their classification into Part A and B as mentioned above.





v) Preparation of Child Budget Statement

The validated Child programmes and schemes by the concerned administrative departments categorized under Part A and Part B along with their programme descriptions, objective, targeted age group are presented in this volume.

vi) Engagement with young people

Finance department collaborating with UNICEF reached out to young people to share their suggestions for Assam Budget 2025- 2026. A questionnaire seeking suggestions was shared with 21 central and state educational institutions in Assam.



Identification of schemes that target children

The Child Budget Statement acts as a lens through which planning, and budgeting of schemes and programmes can be viewed from the child rights perspective. It also helps in identification of further opportunities for new interventions for the well-being of children. Schemes can have two types of impact on children: Direct and indirect. Schemes that have a direct impact on creating better outcomes for Children undertake targeted expenditure for child-inclusive components such as providing books, mid-day meals, scholarships, paediatric services, immunization drives, creating awareness against child marriage and child Labour, etc. Indirect impact is when implementation of a scheme leads to child-related outcomes but it does not include any specific component for children, rather children are indirect beneficiaries of the schemes. These schemes include financial assistance to family, ensuring basic necessities to households, and others that have a 'knock on' effect in shaping a better future for children, especially the vulnerable ones.

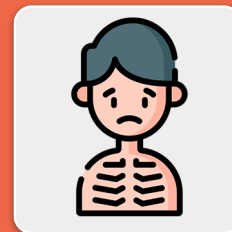
Child-related outcomes that schemes can directly or indirectly target



Improved Nutrition



Retention in School



Child Health and Survival



Prevention of Child Marriage



Reducing Child Poverty



Improving living standards of children

The Child Budget Statement considers both capital and recurrent expenditure (including administrative expenditure of salaries, wages, etc) if incurred for child-responsive schemes and included in the scheme's budget. It takes into consideration all Centrally Sponsored and State-Sponsored expenditure.



Segregation of Part A and Part B

Table: Explanation of Part A and Part B

Parts under CBS	Explanation	Examples
<p>Child Specific schemes: Part A Schemes (100% allocation)</p>	<p>Entire budget outlays for institutions/ schemes/ programmes that are meant exclusively for children i.e., 100 per cent allocation is earmarked for children</p>	<p>Women and Child Development: Integrated Child Protection Scheme Tea Tribes and Adivasi Welfare: Pre-matric scholarship to tea garden</p>
<p>Child sensitive schemes: Part B Schemes (0.1%-99%)</p>	<p>Budget outlays meant for child-related components (if any) within other institutions/ schemes/ programmes, i.e. less than 100 per cent allocation for children.</p>	<p>Women and Child Development: Special Nutrition Programme Tourism: Child care facilities in construction of tourist accommodation</p>

Method of estimation for Child Sensitive schemes

1. **Evaluate the impact of the scheme on Children:** Child-sensitive schemes can have a component targeting children in the form of relevant child-specific expenditure such as construction of pediatric units in hospitals referred to as direct impact, or can have indirect impact on child-related outcomes. In case the scheme has a component for children, the budget for the component is considered as allocation for children. If the scheme indirectly impacts nutrition, health or living standard for children, it has an indirect impact on the health, nutrition and living standards for children.
2. **Estimate the amount for schemes with indirect impact:** The budget for children is estimated through the number of child beneficiaries that the scheme impacts. (Refer annexure 3 for detailed method of estimation)





Sectoral distribution of allocation

The Government of Assam has intensified its allocations across the 4 major sectors: Child Education, Child Development (including nutrition), Child Health and Protection in accordance with specific needs and challenges of the state. In FY 2025-26, Education is a sector that has received an impetus with significant investment through schemes such as PM Shri and state-sponsored Nijut Moina. The Child Budget is analyzed sector-wise to provide a comprehensive overview of public investment for children, wherein the key departments are segregated into the 4 relevant sectors on the basis of the department's major contributions. For example, School Education department implements Mid-day meal that serves the primary goal of higher attendance among school children by alleviating hunger that acts as an impediment to learning. Similarly, the schemes of Women and Child Development department majorly contribute to the nutritional needs, and Cultural Department contributes to cultivating creativity of Children and adolescents aged 0-18 years, and accordingly categorized under Child Development.

Sectors	Definitions	Departments
Child Development	Child Development encompasses welfare schemes that contribute towards the holistic development of Children from an early age including nutritional needs of Children, development of cognitive skills, physical and mental growth.	Women & Child Development Department
		Sports & Youth Welfare Department
		Cultural Affairs Department
		Panchayat and Rural Development
		Public Health Engineering
		Finance Department
		Department of Housing and urban affairs
		Tourism
Indigenous and Tribal Faith and Culture		





Sectors	Definitions	Departments
Child Education	Child education encompasses schemes introduced by the government to improve the quality of education for Children. In Assam, public provisioning for Children's education has been given utmost priority through initiatives such as Samagra Shiksha Abhiyan	Education (Secondary) Department
		Education (Elementary) Department
		Science ,Technology & Climate Change Department
		Public Works (Buildings & NH) Department
		Tea Tribes and Adivasi Welfare Department
		Tribal Affairs (Plain) Department
		Welfare of minorities
Child Health	Child Health is a broad term encompassing the physical, mental, and social well-being of children. It addresses the immunization, maternal health and diseases affecting growth of Children at an early age.	Health and Family Welfare Deptt
		Medical Education and Research department
Child Protection	Child Protection encompasses schemes to protect the Children of the state agaist violence, exploitation and abuse	Revenue and Disaster Management Department
		Social Justice & Empowerment Department
		Labour & Welfare Department
		Home





Section
V

Trend in Child Budget allocation



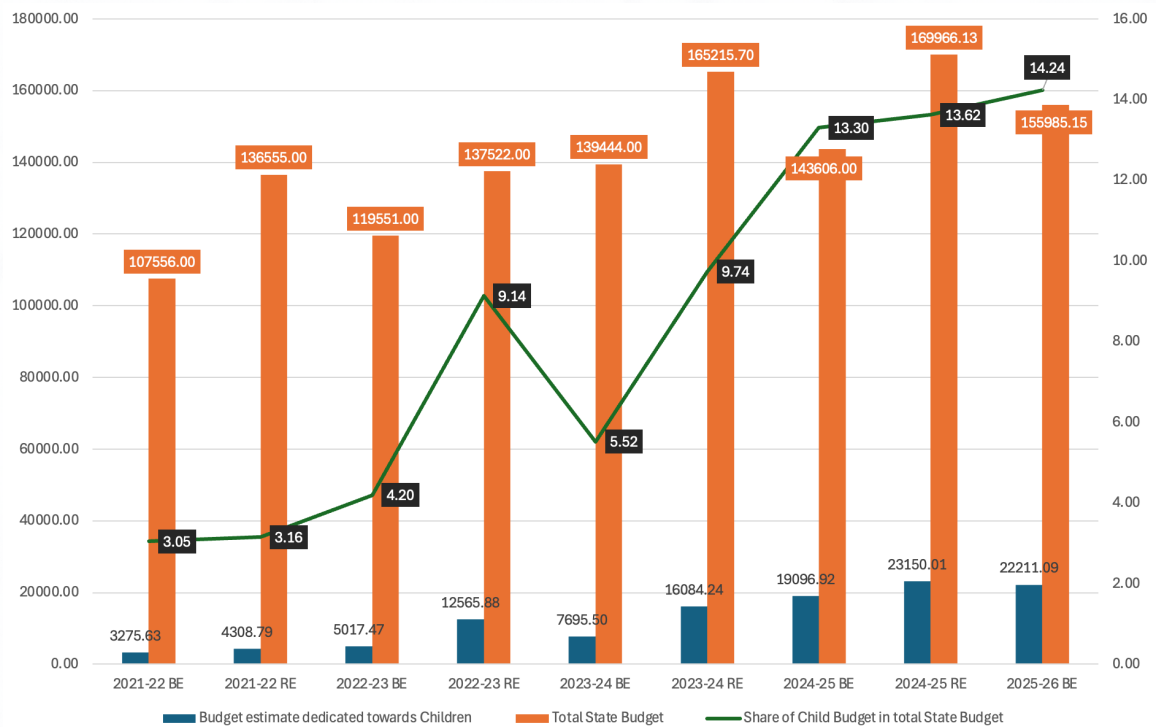


Figure 1: Overall allocation for Children (0-18 years) since FY 2021-22 (in Crores)



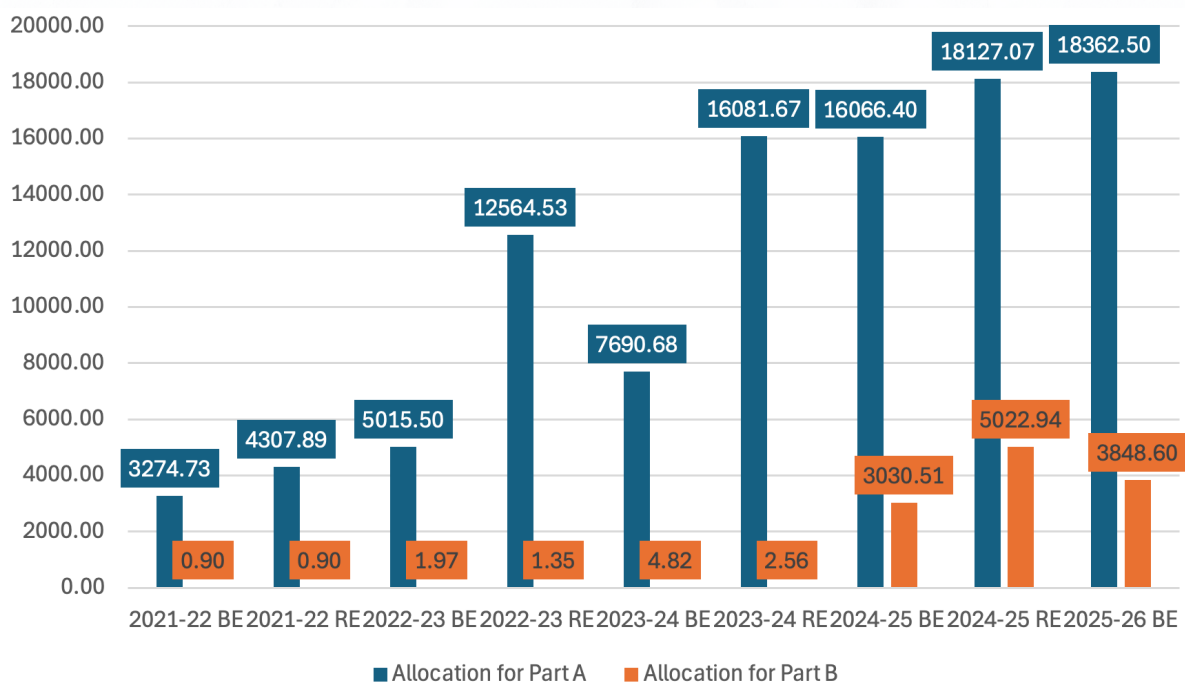


Figure 2: Segregated share for Part A and Part B allocation for Children (in Crores)



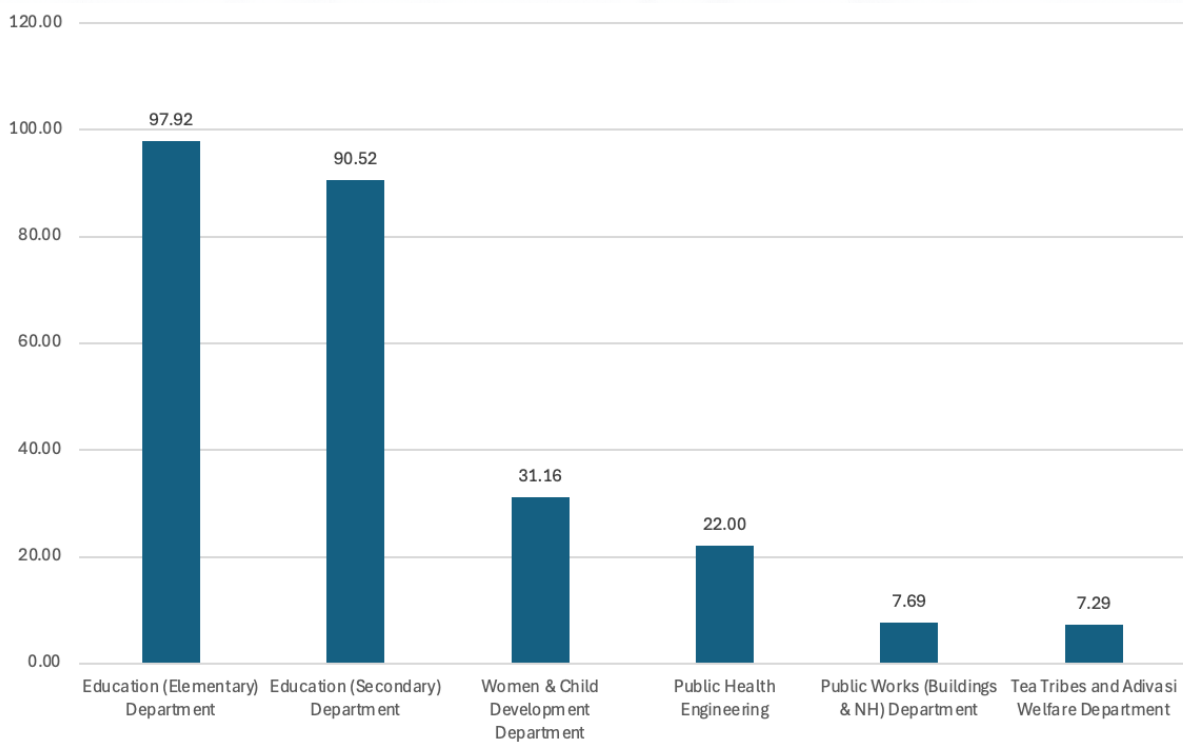
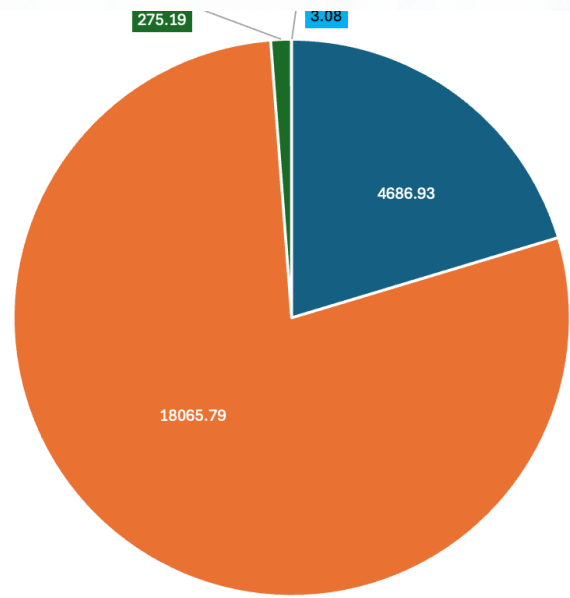


Figure 3: Top 5 departments (in percentage wise)





■ Child Development ■ Child education ■ Child Health ■ Child Protection





Section
VI

Good Practices





Assam State Disaster Management Authority, Revenue and Disaster Management Department

Child Friendly Spaces (CFS) in Emergencies

- The objective of a Child Friendly Spaces (CFS) is to provide a safe learning environment for continuity of education as well as to provide recreation facilities for children taking shelter in temporary relief camps during disasters.
- The Child Friendly Spaces are designed in such a way that the CFS is equipped with all teaching learning materials that can be used by Anganwadi Workers (AWW) and teachers during a camp operation for engaging with the young children. As per Cumulative Flood Report - 2024 data, 44983 children were part of relief camps.

Women and Child Development Department

Special Gram Sabha for Women and Children (Mahila and Bal Sabha)

- In 2024 December, a total number of 1023 Special Gram Sabha for Women & Children in the name of Mahila Sabha and Bal Sabha have been organized by SANKALP: Hub for Empowerment of Women (HEW) as a convergent initiative under Beti Bachao Beti Padhao (BBBP) component of Mission Shakti, Assam.
- The SANKALP: Hub for Empowerment of Women (SHEW) under WCD, in collaboration with P&RD Department and UNICEF, has developed a Handbook for stakeholders on organisation of Mahila and Bal Sabha. The issues raised in Mahila and Bal Sabha are submitted in Gram Sabha for inclusion in GPDP 2025-2026.
- This initiative of WCD Department has been recognised as the best practice by the Ministry of Women & Child Development, Govt. of India and incorporated in the compendium of best practices of the Ministry.





State Institute of Panchayat and Rural Development (SIPRD), Panchayat and Rural Development Department

Child-Friendly Village initiative under Rashtriya Gram Swaraj Abhiyan (RGSA)

- The objective is to build the capacity of key Panchayati Raj Institution stakeholders to create child-friendly villages by enhancing their awareness and skills regarding children's needs for survival, safety, protection, participation, and development.
- The program endeavours to transform local governance paradigms by institutionalizing children rights within planning processes using modules on Bal Balika Sabhas adapted by the State Institute of Panchayat and Rural Development Assam with technical support from the UNICEF Assam.
- The initiative aims to localize Sustainable Development Goals through targeted training, enabling village-level governance to prioritize and address children's needs effectively.
- SIPRD Assam's Child-Friendly Village Initiative has cultivated capacity among 20,310 stakeholders through 473 sessions on LSDG Theme-3 across all 35 districts, including 283 specialized Bal Sabha and Mahila Sabha trainings in FY 2024-25.

Risk-Informed Gram Panchayat Development Planning (RI-GPDP) for Climate-Vulnerable Districts of Assam under Rashtriya Gram Swaraj Abhiyan

- The objective is to enhance the capacity of Panchayati Raj Institution stakeholders, particularly Assistant Engineers of Block Development Offices and Accredited Engineers of Gaon Panchayats, in designing and implementing disaster-resilient infrastructure as an overarching program with special focus on the needs of children in climate-vulnerable districts of Assam.
- The capacity building program with the technical support from UNICEF Assam, emphasizes on infrastructure planning by integrating children specific vulnerabilities into technical designs.
- In FY 2024-25, State Institute of Panchayat and Rural Development, Assam has conducted 333 trainings for 15,914 stakeholders under Risk-Informed GPDP initiative, including specialized capacity building for around 175 technical personnel of Panchayat Raj Institutions (PRI), establishing a comprehensive approach to climate resilience in vulnerable districts.





Jal Jeevan Mission, Public Health Engineering Department

Jal-Doot Programme

- Jal Doot programme is a unique initiative by Jal Jeevan Mission Assam, to have more than 1 lakh Students supporting the community with resilient and sustainable Water programmes. It aims to enable the students to support the following:
 - Sustainable usage of water from the WSS by the communities
 - Develop critical thinking, creativity and problem solving skills among students.
- As a part of the programme, the students are trained through a two-day training programme called JalShala, which cover topics such as Water conservation, WASH and Water Quality, Water Supply Schemes, and Community Participation.

State Child Protection Society, Mission Vatsalya , Women and Child Development Department

Assam Care Leavers Association (ACLA)

- The ACLA is a common body for children leaving care institutions and facilitate smooth transition from institutional setting to independent living after completing 18 years of age. Currently, the strength of the association is 450 members.
- The association is working towards procuring legal documents, supporting Care Leavers to complete their higher education, linking young adults with Skill building institutions and employment opportunities and providing social-emotional support to those spaced out of CCLs.

Ram Das, a young boy from Nalbari Sarothi Children Home, had been living in institutional care since a very early age. As Ram Das approached the age of 18, a transition plan was prepared to help him move towards independent living. Initially, he expressed interest in pursuing a hair-cutting course, but lacked awareness about other skill training options. Ram was invited to an interface meeting with skill training in support of SCPS, UNICEF & Aide-et Action in July 2024, where he was exposed to various skill training courses. This exposure sparked his interest in the Housekeeping course. Today, Ram Das is employed at Q Green hotel in Nalbari.

Additionally, two girl children from the CCLs have won Gold, Silver and Bronze Medals at National and International Level for Karate, Mix Martial Arts and Grappling. They were felicitated as a gesture of appreciation and motivation.



Department of School Education

Nijut Moina

- The objectives of the scheme are a) to increase enrolment of girl students in Higher Education, b) to increase the percentage of girls educated beyond Matriculation in Assam, c) to reduce drop out among girls students, d) to increase the overall GER of the state e) to eliminate social evil of child marriage
- This scheme provides financial grant as admission incentive to the all-female students studying in Class-XI, which will be instrumental in boosting retention at school. Under the scheme, 1,02,154 girl students enrolled in Class-XI at Govt. & Venture educational institutions under Govt. of Assam have been receiving financial benefit @ Rs.1000/- per month for 9 (nine) months.

Indigenous Tribal Faith and Culture Department has developed a Breastfeeding room for lactating female employees with an objective to ensure a safe and secure environment for children accompanying mothers.

Department of Tourism has prioritized children by offering secure, family-friendly areas, providing nutritious food options, and organizing interactive cultural and entertainment activities designed for kids in Brahamputra Carnival.

Department of Sports and Youth Welfare has taken initiatives to promote young talents in sports through the following flagship schemes

- **Holding of District Level School Tournament:** The Department is organising district level tournaments (U-14 Years Boys & U-17 Years Boys & Girls) in the sports disciplines of football, hockey, etc. to select teams for participation in various inter-district sports competitions held at state level.
- **Khelo India State Centre of Excellence (Sarusajai Sports Complex) for U-17 Years Boys & Girls** has been established in collaboration with Sports Authority of India for Boxing, Shooting, and Weightlifting.
- **The Inter-District School Hockey Tournament (U-17 Years Boys & Girls)** is organised to select two teams (Boys & Girls) for their participation in the prestigious Jawaharlal Nehru Hockey Tournament.



Annexure 1:

Method of Estimation for Child-sensitive schemes





Type of Scheme	Departments	Child-related components	Method of estimation
Schemes that have component-wise budget:	Indigenous Tribal and Faith	Child care facilities	The budget for the child component (c) in terms of scheme's total budget (x) is considered
	Medical Education and Research Development	Budget for pediatric department, maternal and health wing	
Schemes that have the list of beneficiaries	Women and Child Development	Special Nutrition Programme Integrated Child Development Service Special Nutrition Mission Saksham Anganwadi	The share of the child beneficiaries (b_c) among the total beneficiaries (b_t) of the scheme i.e $b_c/b_t * 100$ ($b\%$) is considered to estimate the allocation for children in the scheme's total budget (x) i.e $c = b\%$ of x.
Schemes that have household data	Public Health Engineering	Jal Jeevan Mission	Consider 40.8% (Rationale: On the basis of children per household data i.e 2 and household size of 4.9 in Assam children form 40.8% of the population)
	Finance Department	Orunodoi	
	Panchayat and Rural Development	Pradhan Mantri Awas Yojana	

Summary:

Imputed share (in %) for Children in scheme's total budget: $b\% = bc/bt * 100$

Budgetary allocation for Children in scheme's total budget (in Rs. Lakh) : $c = b\%$ of x

Where,

bc: No. of Child beneficiaries

bt: Total number of beneficiaries



Annexure 2:

FAQs





Which sector budget department should report when there is overlap of beneficiary?

In such cases reporting would depend on the primary objective of the scheme, for example if a scheme's objective is targeted at Divyang children then the scheme will be reported under Divyang budget.

What kind of administrative expenses should be included in the Child budget statement?

If the expense is incurred for the scheme, then the scheme can be reported under child budget.

Should a department report on child budget scheme that have components on children?

Yes. They should report on child budget statement if they have components on children. In case there is no component and the scheme indirectly impacts children it can be included following a computation method mentioned in annexure 1

Why is a child budget important?

A child budget helps ensure that public spending prioritizes children's needs, such as education, health, and protection.

How can a child budget be used?

A child budget can be used to identify gaps in resource investment for children. It can also be used to analyze how changes in financial allocation affect children's lives.



Annexure 3:

Department wise budgetary provisions







