

HOW INDIA SPENDS ON SOCIAL SECTOR? AN ANALYSIS OF TRENDS AND PATTERNS: 1980-2018

Jyotsna*

India has witnessed a relatively higher economic growth rate during the last two and a half decades, as compared to the 1980s. Since the persistence of economic and social inequalities the same could not have benefited all equally, a majority of the population is left to reap the benefits of higher economic growth, and the same is evident in several development indicators in India. The economic growth is not in the human face. Hence, it is important that the Indian government intervene and increase its social sector spending to ensure delivery of basic services that primarily require for overall human development.

Keywords: Public Spending, Social Sector Expenditure, India

INTRODUCTION

“The social sector defined is the total expenditure on ‘social services’ and ‘rural development’, food storage and warehousing and loan and advances by the state government (for development purpose only), as given in central and state budgets classification. The head ‘social services’ includes, among other things, education, health and family welfare, water supply and sanitation, labour and labour welfare, social security and welfare, urban development, housing, nutrition, SC-ST welfare. The expenditure under the head ‘rural development’ (relates mostly to anti-poverty programmes), food storage and warehousing (which are listed under ‘economic services’ in the budget classification). The expenditure refers to both plan and non-plan, and also it includes both revenue and capital expenditure in total”. (SFR,2006)

Social sector spending (SSE) is public spending on basic social and economic services those are classified by the State and Union government budget, with respective to the promotional and protective measures. Social sector expenditure is very instrumental with instinct values for the growth and development of the country.

The main objective of incurring of social sector expenditure is to enhance overall human welfare by providing both promotional and protective measures. Promotional measures comprise health, education, family welfare, water supply, labour welfare, expenditure on rural development, and food subsidy. The protective measures mainly concern with poverty alleviation programs.

It is a public expenditure since its come through the public provisioning’s by the Government. There are various studies, both at national and international level, which show that social sector expenditure plays a very essential role for the sustainable economic and social development to achieve various development goals. Social sector expenditure is crucial in a country like India, where deprivation and impoverishment are wide spread and market forces fail to deliver and generate enough resources required for the human development of a large mass of population during two and a half decades. The same is evident in several development indicators in India. Hence, it is pertinent for the Indian government to intervene and increase its spending to ensure delivery of basic necessities that are needed for the social and sustainable development. Upon examining the trends and patterns of social sector expenditure, for the Union as well as states, it becomes amply clear that that both have their

* Assistant Professor, Shyama Prasad Mukherji College for Women, University of Delhi.

distinct accountabilities, which are mention in the Constitution. While health and rural development issues are mainly the responsibilities of the states, education on the other hand owing to being featured under the concurrent list, becomes a subject for which both the Union and states are held accountable. As a result of this, the role of the states in this scenario becomes more important vis-a-vis the social sector.

The trends and patterns of expenditure after neoliberal reforms (both economic and financial) depend on initial macroeconomic conditions vis economic growth of the economy, the political obligation of the Union government & State towards all minimum basic social services and adequacy and the effectiveness of fund utilisation. Generally, the policy outcomes are generated in the long term, and one cannot evaluate the provisions and effectiveness of the schemes at the point of time when they introduced. However the intermediate steps of public spending trends give us reasonable causes and facts regarding policy initiatives. The strength of my study lies in demonstrating this. The patterns and compositions of social sector expenditure reveal the actual spending and the spill over effect of neoliberal reforms on social sector and policy perspective of states and Union governments for this crucial sector.

Moreover, these facts were observed earlier and highlighted by many scholars and policy makers as the key issues in social sector and in the country at present as well, which in particular relate to the ineffectiveness and inadequacy in spending trends and patterns of public expenditures. It is needless to say that the issue of under-utilisation of accessible financial resources is widespread largely in the central sponsored schemes in the social sectors and not in the overall financial resources provided by the state governments for these sectors.

Traditionally, “public investment in social services is observed to play a crucial role in crowding in private investment, particularly in the case of developing countries”(Erden and Holcombe, 2005). It has also been pointed out that “public expenditure needs to include both growth and equity concerns” (Daniel et al., 2010; Patnaik et al., 2005). Several affluent nations have been investing much bigger sizes of public resources on social welfare and Organisation for Economic Cooperation and Development (OECD) countries out of GDP were spending more than double the level of budgetary spending in India on social sectors.

There are many factors across the states that are responsible for variation in the social attainment levels such as, a distorted patterns of expenditure, underutilization of resources, and infrastructure. It observed that the share of revenue allotted to the social sector during reform period and real per capita expenditure on social services was also reduce(K.S. Prabhu, 1999). Many development policy analysts have stated that the Union government has increased the extent of budgetary support for social sectors substantially since economic and financial reforms initiations.

However, we can argue that, this is an ambiguous assumption that central government budgeted funds allocation improve on social sector during economic reforms. Central government allocation to social sector improve on the cost of center’s transfer to state decline (Dev, 2002). Despite of this, it was noticed that “it does not consider some of the key aspects of the federal fiscal design in India and the contributory factors underlying the phenomenon of poor utilization of funds, ineffectiveness, inadequacy, lack of political obligations in social sector programmes and schemes” (Das, Mitra, 2013).

Many empirical works have shown the positive relation between social attainments and social sector expenditure (Kumar,1996; Rao, Tulasidar et al, 1991; Dutta et al, 1997). Traditionally, public spending on education has been productive, though it has been more so at the primary than at the secondary level of education. The relationship between public spending and health outcomes turns

out to be weaker because of the inadequate and ineffective public health expenditure. Although social sector expenditure moving ahead in the 1990s (as per cent of both GDP, and aggregate expenditure, and in terms of real per capita expenditure), but the increase was at a much slower pace than in the 1980s. (Kaur and Misra, 2003; Dev and Mooij, 2005). It was well argued by Tsujita (2005) whether “the economic reforms that began in 1991 had any significant impact on the level and trends of main economic indicators expenditures; and if so, what were the reasons for changes”. He pointed out that real per capita social service expenditure in most of the 15 major states started declining in the 1980s due to their worsening fiscal situation. Joshi (2006) inferred that SSE as a percentage of aggregate expenditure and GDP increased in absolute numbers at Union and Union plus States combine level, when at all states level it decline during the reform period. Moreover, Dev and Mooij (2002) pointed out that “higher expenditure incurred by the Union Government on social sector was at the cost of lower allocations made from the central plan outlay to the states”.

However moving to the public expenditure on social sector by Union and States we can see that States contribute the lion share of social sector expenditure. It is mainly because of the constitutional division of responsibilities between Union and States. Most of the components of social sector expenditure fall under head of states. Public spending in social infrastructure is one of the necessary conditions to reach the conditional convergence across states (Nagaraj et al, 2000). This implies that public expenditure can play a positive role in improving the attainments indicators and demands due importance. The distinguished need for public expenditure varies among states (Sen, 1992). The attempt here is to separate this distinguished need in terms of various factors that are assumed to mould public spending. Putting it differently, it is attempted to go a step further to explore the trends and patterns of SSE in India, at union government and all state level during 1980- to 2018. This paper is divided into six sections, second section deals with methods and data source. Third section deal with trends and patterns of Union Government and States governments (combined) spending on social sector. Fourth section deal with Union Government’s spending trend and patterns on social sector. Fifth section focuses on all states level spending trends and patterns on social sector. Final section concludes with highlighting the findings of this paper.

METHODOLOGY AND DATA SOURCE

For the analyses of social sector spending by the Union & States governments, the study has used data available in Public finance statistics, Ministry & Finance, and State Finance Report, RBI for the period 1980-81 to 2017-18. For calculating the aggregate social sector expenditure, we follow the procedure adopted by RBI. Therefore, social sector expenditure includes sum of expenditure on education art and culture, health, family welfare, Water supply and sanitation, Housing, Urban development, welfare of SC/ ST welfare, Social security welfare, labor and employment, Nutrition, others expenditure and expenditure on rural development, food storage and ware housing (*for making the parameters comparable at all states level and at Union government, we are not considering loan and advances here as it will create over estimation in state’s figures if we include it*).

Total public expenditure in our case equal to total development plus total non-development expenditure, plus others expenditure in form of grant in aid, discharge of internal debt and repayment of loan to center. Data of Gross Domestic Product both at current and constant prices, base year being 2004-05 is taken from the RBI’s Handbook of Statistic on Indian Economy. Decadal Data of Indian population is taken from the Indian census reports. Using the data of decadal population of the years 1971, 1981, 1991, 2001 and 2011 and cumulative growth rate of state population during the year, the year wise population between the year 1980-81 to 2017-18 has been calculated, to use the variables on their per capita term. Deflator use as 2004-05 as base year price.

COMBINED (UNION GOVERNMENT + STATES) TOTAL SOCIAL SECTOR EXPENDITURE: TRENDS AND PATTERNS

Having a look at the combined SSE as a percentage of GDP by Union and States, it can be seen from Table 1, that the expenditure has an rising trend during the entire period of study. It has secularly gone up, with a slighter dip during 2000-05, during the study period. Both the Union and States together on average spend around 5.09% of GDP on the social sector during 1980-85, which had gone up to 6.42% during 1990-95, and 7.70% in 2015-18. In the later section, it has been noticed that the Union government spending in total social sector spending was just about 0.73 % in 1980-85, 0.93% in 1990-95 and 1.78% of GDP in 2010-2015. (table 8)

Table 1: Trends of Combined Total Social Sector Expenditure (TSSE) by the Union and States Governments in India:1980-2015. (Five year average figures in percentage)

| Year | As % GDP | % of Total Public Expenditure | Real per capita expenditure (in Rs) in 2004-05 prices |
|-----------|----------|-------------------------------|---|
| 1980-85 | 5.09 | 20.49 | 896 |
| 1985-90 | 6.27 | 23.19 | 1339 (49) |
| 1990-95 | 6.38 | 24.91 | 1328 (-1) |
| 1995-2000 | 6.41 | 25.91 | 1432 (8) |
| 2000-05 | 6.21 | 24.45 | 1680 (17) |
| 2005-10 | 7.30 | 27.29 | 2780 (65) |
| 2010-15 | 8.24 | 29.70 | 3649 (31) |
| 2015-18* | 7.70 | 26.26 | 7061 (94) |

*Source: Indian Public Finance Statistics, Ministry of Finance, GOI, various issues. Note: 2016-17 is Revised estimate, 2017-2018 budget estimates. * 2015-2018 is three years average. TSSE= Total social sector expenditure. Total= Revenue +capital disbursement*

A very similar trend can be observed when we analysed the SSE as proportion of Aggregate Public Expenditure (APE). State and Union governments combined social sector spending was 20.49% of APE in 1980-85, 24.91 % in 1990-95, 26.26% in 2015-2018. Out of these Union, government spending was just 3% in 1980-85, 3.63% in 1990-95, 6.59% in 2010-2015. In real per capita term too, the combined social sector expenditure has an increasing trend. The per capita spending in real term was Rs. 896 per annum during 1980-85, which had gone up to Rs. 1328 during 1990-95, and Rs. 7061 during 2015-2018. During 2015-2018 TSSE/GDP and TSSE/APE decline substantially. Real Per capita TSSE increases over the time being, but growth rate decline during economic reform period and between 2010-2015. (Table 1)

Table 2: Total Social Sector Expenditure (TSSE) by Union and State Governments as per cent of GDP at Market Price (base year=2004-05): 1980-2018.
(Five year average figures, in percentage)

| Major Heads | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-18* |
|---|---------|---------|---------|-----------|---------|---------|---------|----------|
| 1) Education, art and culture | 2.45 | 2.87 | 2.82 | 3.12 | 2.79 | 2.88 | 3.25 | 3.12 |
| 2) Scientific service and research* | 0.22 | 0.27 | 0.21 | 0.19 | 0.21 | 0.23 | 0.22 | 0.19 |
| 3) Medical, public health, sanitation & water supply*** | 1.13 | 1.17 | 1.09 | 1.12 | 1.08 | 1.12 | 1.17 | 1.36 |
| 4) Family welfare | 0.15 | 0.17 | 0.15 | 0.13 | 0.13 | 0.18 | 0.17 | 0.13 |
| 5) Housing | 0.15 | 0.15 | 0.12 | 0.19 | 0.20 | 0.22 | 0.26 | 0.25 |
| 6) Urban development** | 0.13 | 0.11 | 0.12 | 0.17 | 0.20 | 0.36 | 0.45 | 0.58 |
| 8) Labour and employment | 0.17 | 0.14 | 0.11 | 0.10 | 0.09 | 0.08 | 0.09 | 0.11 |
| 10) Social security and welfare (np+p) | 0.58 | 0.67 | 0.64 | 0.66 | 0.66 | 1.01 | 1.30 | 0.33 |
| 11) Others | 0.12 | 0.17 | 0.17 | 0.14 | 0.11 | 0.13 | 0.18 | 0.21 |
| 12) social and community service (1 to 11) | 5.09 | 5.73 | 5.43 | 5.84 | 5.46 | 6.23 | 7.09 | 6.29 |
| 13) Rural development | NA | 1.08 | 0.95 | 0.80 | 0.75 | 1.07 | 1.12 | 1.32 |
| 14) Food storage & warehousing (excluding food and food subsidy)# | NA | 0.02 | 0.04 | 0.03 | 0.02 | 0.02 | 0.03 | 0.09 |
| 15) Total Social sector expenditure (12+13+14) | 5.09 | 6.28 | 6.42 | 6.66 | 6.23 | 7.31 | 8.24 | 7.70 |

Source: Indian Public Finance Statistics, Ministry of Finance, GoI, various issues. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates

"Excludes food policy/subsidy, as it is difficult to determine which component of the subsidy benefits the poor and which component benefits the food grain producers". (Dev.M,2004). NA=Not Available

*During 1980-85 scientific services and research were included in education, after that it becomes a major head in economic services.

**Urban development was included in other services head, after 1980-85 it becomes a separate major head.

***In 1980-85, water supply and sanitation and family welfare were included in health, so we name it health all.

After examine the overall social sector expenditure across major heads, it is observed that government are spending a larger proportion of its expenditure on education and health in all during the entire period. Considering these in term of percentage of GDP, the governments are spending just 3.25 per cent of its GDP on education, art and culture component during 2010-2015, which a mere one percentage point higher as compared to what government were spending in the year 1980-85 (Table 2). However, considering another important component, i.e. medical, public health, sanitation, water supply and family welfare it is evident in the above tables that governing spending on this crucial sector remain more or less stagnant during the last three and half decades. This shows the governments apathy towards the crucial sector which is essential for human development. Analysis of the Table 2 can also be seen that there is secular decline in government spending on labour and employment from 0.17 per cent of GDP in year 1980-85 to 0.09 per cent in year 2010-15. However, in contrast to this there is secular increases in sector like urban and rural development during the entire period of study. This shows the changes in government priorities during the period of study. TSSE/GDP decline 7.70% in 2015-18.

In India around 2/3rd of population still live in rural area and earn their livelihood from agriculture and allied activities. Infrastructure, inadequacy, and inefficiency in public provisioning of social services still a major concern to the area. Policies such as National Common Minimum Programme (NCMP) National Rural Employment Guarantee Act (NREGA), Bharat Nirman helps in promoting food security, food storage ware housing, infrastructure for rural sector and demand of goods for the manufacturing sector. But still rural development expenditure has a declining trend during neoliberal reforms and marginally improve in last decade.

Traditionally, the overall sectoral spending on rural development also facing a conservatism in fiscal expansion by the Union and States government regime in its fiscal policies. Moreover, there is a persistence of poverty; underemployment, there is no gain saying that “the significant increase in spending is well below the requisite amount required to lift rural development” (GOI, 2010). “The government’s commitment on this front has fallen short of expectations given the low amount of non-plan spending in all the programmes/schemes, which is necessary to strengthen monitoring and other supportive activities required to improve the efficiency of public service delivery”(CBGA,2010).

In overall social sector expenditure across its various major heads, observed that government are spending a larger proportion of its expenditure on education and health in all years during the entire period of study. Considering these in term of GDP, it observes from the above table that the governments are spending just a 3.25 per cent of GDP on education, art and culture component during 2010-2015, which a mere one percentage point higher as compared to what government were spending in the year 1980-85. However, considering another important component, i.e. medical, public health, sanitation, water supply and family welfare it is evident in the above tables that governing spending on this crucial sector remain more or less stagnant during the last three and half decades. This shows the governments apathy towards the crucial sector, which is essential for human development. Analysis of the table can also be seen that there is a secular decline in government spending on labour and employment from 0.17 per cent of GDP during 1980-85 to 0.09 per cent during 2010-15. However, in contrast to this, the table shows secular increases in the sector like urban development, housing and social security welfare during the entire period of study. This shows the changes in government priorities during the period of study.

Table 3: Combined Expenditure of Union and State Government on Social Sector as a Percentage of Total Public Expenditure from 1980-2018.
(Five year average figures in percentage)

| Major Heads | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-18* |
|---|---------|---------|---------|-----------|---------|---------|---------|----------|
| 1) Education, art and culture | 9.86 | 10.61 | 10.99 | 11.63 | 10.97 | 10.80 | 11.72 | 10.65 |
| 2) Scientific service and research | 0.90 | 0.99 | 0.84 | 0.76 | 0.84 | 0.88 | 0.79 | 0.66 |
| 3) Medical, public health, sanitation & water supply | 4.56 | 4.36 | 4.26 | 4.32 | 4.25 | 4.21 | 4.20 | 4.63 |
| 4) Family welfare | 0.59 | 0.65 | 0.59 | 0.57 | 0.49 | 0.68 | 0.63 | 0.46 |
| 5) Housing | 0.60 | 0.54 | 0.48 | 0.64 | 0.79 | 0.82 | 0.92 | 0.86 |
| 6) Urban development | 0.52 | 0.42 | 0.48 | 0.59 | 0.80 | 1.32 | 1.63 | 1.97 |
| 8) Labour and employment | 0.69 | 0.52 | 0.44 | 0.41 | 0.34 | 0.31 | 0.34 | 0.37 |
| 10) Social security and welfare (np+p)* | 2.32 | 2.50 | 2.48 | 2.81 | 2.59 | 3.76 | 4.69 | 1.14 |
| 11) Others | 0.47 | 0.65 | 0.64 | 0.58 | 0.43 | 0.50 | 0.65 | 0.71 |
| 12) social and community service (1 to 11) | 20.49 | 21.23 | 21.20 | 22.31 | 21.50 | 23.28 | 25.56 | 21.45 |
| 13) Rural development | NA | 3.91 | 3.71 | 3.60 | 2.94 | 4.01 | 4.04 | 4.50 |
| 14) Food storage & warehousing (excluding food and food subsidy)# | NA | 0.09 | 0.15 | 0.15 | 0.07 | 0.06 | 0.09 | 0.31 |
| 15) Total Social Sector expenditure (12+13+14) | 20.49 | 23.23 | 25.05 | 26.06 | 24.52 | 27.35 | 29.70 | 26.26 |

*NP+P= non plan +plan. NA=Not Available

Source: Indian Public Finance Statistics, various issues. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates

However, considering the allocation of the expenditure across various major heads, it can be seen from Table 3, that around 1/3rd of total social sector expenditure incurred on education, art and culture during 2015-18. The expenditure on the sector is just a two percentage point higher than from the year 1980-85. The expenditure on the sector is almost same in 2015-18 (10.65%) as it was in 1985-90 (10.61%). However, the expenditure share of medical, public health, sanitation, water

supply and family welfare almost remain stagnant during the entire period of study. The labour and employment sector have shown a declining share of expenditure in total expenditure. Moreover, as noted above, the sector like housing development, urban and rural development shares has gone up in total expenditure during the period of study. That again confirms the changes in government priorities within the social sector expenditure composition. Even though social sector spending persisted to rise in the 1990s (as per cent of both GDP and Aggregate expenditure), the increase was at a much slower pace than in the 1980s. In late 2000s it increase but during 2015-18 it decline gradually.

Table 4. Real Per Capita Combined (Union + States) Social Sector Expenditure Across Various Major Heads: 1980-2018. (5 year average figures, in rupees)

| Year | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-18* |
|---|---------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|
| Education, art and culture | 430 | 607 | 583 | 651 | 750 | 1088 | 1440 | 2864 |
| Scientific service and research | 41 | 55 | 44 | 42 | 59 | 88 | 95 | 179 |
| Medical, public health, sanitation & water supply | 199 | 244 | 227 | 240 | 291 | 419 | 520 | 1245 |
| Family welfare | 26 | 36 | 31 | 31 | 34 | 70 | 74 | 123 |
| Housing | 26 | 30 | 25 | 37 | 54 | 86 | 111 | 230 |
| Urban development | 24 | 24 | 25 | 34 | 57 | 146 | 207 | 529 |
| Labour and employment | 29 | 29 | 23 | 23 | 23 | 31 | 42 | 99 |
| Social security and welfare (np+p) | 103 | 140 | 132 | 153 | 177 | 401 | 576 | 305 |
| Others | 21 | 37 | 34 | 32 | 30 | 49 | 84 | 190 |
| Social and community service (1 to 11) | 897 | 1201 | 1126 | 1240 | 1474 | 2377 | 3150 | 5769 |
| 13 rural development | - | 276 | 202 | 193 | 206 | 403 | 500 | 1209 |
| Social sector expenditure. (12+13) | 897 | 1339 (49) | 1328 (-1) | 1433 (8) | 1680 (17) | 2780 (65) | 3650 (31) | 7061 (94) |

*Figures in brackets are average growth rate with last five year average. (-) =Not accounted. . **2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates

Source: Indian Public Finance Statistics, various issues.

Real Per capita spending on all major heads of the social sector has increased over the period, except in early 1990s. Real Per capita spending on labour and welfare (42 rupees), on family welfare (74 rupees), housing (111 rupees) during 2010-2015 was the lowest ones.

Table 5 : Changes in to the Composition of Total Social Sector Expenditure by Union and State Governments:1980-2018. (Figures in five year simple average)

| Major Heads | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-2018* |
|--|---------|---------|---------|-----------|---------|---------|---------|------------|
| 1) Education, art and culture | 48.15 | 45.94 | 44.12 | 44.87 | 44.86 | 39.68 | 39.58 | 40.56 |
| 2) Scientific service and research | 4.37 | 4.34 | 3.36 | 2.93 | 3.45 | 3.25 | 2.65 | 2.53 |
| 3) Medical, public health, sanitation & water supply | 22.25 | 19.0 | 17.09 | 16.67 | 17.40 | 15.49 | 14.18 | 17.64 |
| 4) Family welfare | 2.85 | 2.83 | 2.36 | 2.20 | 2.02 | 2.50 | 2.12 | 1.74 |
| 5) Housing | 2.91 | 2.34 | 1.93 | 2.47 | 3.21 | 2.98 | 3.12 | 3.26 |
| 6) Urban development | 2.51 | 1.81 | 1.91 | 2.29 | 3.29 | 4.74 | 5.51 | 7.49 |
| 8) Labour and employment | 3.36 | 2.26 | 1.78 | 1.59 | 1.39 | 1.13 | 1.14 | 1.40 |
| 10) Social security and welfare (np+p) | 11.33 | 10.93 | 9.97 | 10.86 | 10.58 | 13.63 | 15.83 | 4.33 |
| 11) Others | 2.28 | 2.79 | 2.59 | 2.23 | 1.75 | 1.84 | 2.21 | 2.70 |
| 12) Social and community service (1 to 11) | 100 | 92.25 | 85.12 | 86.11 | 87.94 | 85.25 | 86.34 | 81.70 |
| 13) Rural development | NA | 15.49 @ | 14.88 | 13.89 | 12.06 | 14.75 | 13.66 | 17.12 |
| 14) Social sector expenditure (12+13) | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100- |

@ As data mention in source. *NA=Not Available. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates

Source: Indian Public Finance Statistics, various issues.

To confirm the changes in government priorities within these TSSE, it is important to look at the changes in the composition of TSSE during the period of study (1980-2018). Table 5 shows the changes in the composition of total social sector expenditure (TSSE). There had been a secular decline in share of both health and education during the entire period of study. The study observed that rate of declining in share of these services in total social sector expenditure is sharper in post-reform period as compared to the pre-reform period. The study also observed that there are substantial increases in share of urban development, rural development and social security and welfare expenditure. The share of expenditure on urban development increased from 2.51 percent to 5.51 per cent between 1980-85 and 2015-18. There are approximately three percentage point increases in social security and welfare expenditure from 11.33 to 15.83 per cent during the same

period. SSW decline sharply in last three years as reach 4.33% in 2015-18. It seems that increases in share of these sectors in overall social sector expenditure are in cost of reduction in the share of health and education expenditure from 1980-2015. During 2015-18 health expenditure increase but SSW decline sharply, when urban development and rural development increase substantially.

TABLE 6 : Total Social Sector Expenditure (TSSE) as percent of GDP by the Union Government:1980-2018. (Five year average figures, in percentage).

| Major Heads | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-18* |
|---|---------|---------|---------|-----------|---------|---------|---------|----------|
| 1) Education, art and culture | 0.21 | 0.27 | 0.27 | 0.29 | 0.38 | 0.54 | 0.46 | 0.26 |
| 2) Scientific service and research | 0.22 | 0.26 | 0.21 | 0.18 | 0.21 | 0.23 | 0.20 | 0.18 |
| 3) Medical, public health, sanitation & water supply | 0.07 | 0.10 | 0.10 | 0.11 | 0.14 | 0.21 | 0.18 | 0.17 |
| 4) Family welfare | 0.02 | 0.01 | 0.01 | 0.02 | 0.04 | 0.10 | 0.06 | 0.01 |
| 5) Housing | 0.05 | 0.05 | 0.04 | 0.08 | 0.11 | 0.13 | 0.09 | 0.02 |
| 6) Urban development | 0.00 | 0.01 | 0.00 | 0.01 | 0.01 | 0.02 | 0.03 | 0.03 |
| 8) Labour and employment | 0.05 | 0.06 | 0.04 | 0.04 | 0.04 | 0.03 | 0.03 | 0.05 |
| 10) Social security and welfare (np+p) | 0.05 | 0.07 | 0.05 | 0.07 | 0.03 | 0.18 | 0.16 | 0.05 |
| 11) Others | 0.06 | 0.11 | 0.10 | 0.09 | 0.04 | 0.03 | 0.03 | 0.03 |
| 12) Social and community service (1 to 11) | 0.75 | 0.94 | 0.81 | 0.89 | 1.00 | 1.48 | 1.25 | 0.79 |
| 13) Rural development | 0.00 | 0.26 | 0.25 | 0.37 | 0.30 | 0.62 | 0.45 | 0.43 |
| 14) Food storage & warehousing (excluding food and food subsidy)# | - | - | - | - | - | - | - | 0.03 |
| 15) Social sector expenditure (12+13+14) | 0.75 | 1.20 | 1.06 | 1.26 | 1.30 | 2.10 | 1.71 | 1.25 |

(-)= Not available. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates.

Source: Indian Public Finance Statistics, various issues.

Trend and Pattern of Total Social Sector Expenditure by the Union Government

A perusal of trends in SSE in the pre-reforms period indicated that the government expenditure comprised mainly of revenue expenditure, and skewed in favour of higher-level facilities. Traditionally, as a result of economic reforms, there was an improvement in the rate of growth, but the impact of higher economic growth on social sector is insignificant. Empirical study indicates that although there is an increase in the allocation by the Union Government on the sector there is a decline in the allocations of the states taken together. Analysis of trends and patterns of public expenditure on the social sector across the states level (in my thesis) indicated that there were no special efforts made during the neoliberal reforms period either to raise the level of expenditure or

to restructure the government expenditure on social services.

Considering the component wise trend, it can be seen from the above Table 6, that the expenditure on Education has an increasing trend till late 2005-10. It was 0.21% in 1980-85, which gone up to 0.54% in 2005-10, highest during this time period, and then after a declined by 0.26% in 2015-2018. The expenditure on Scientific Services and Research more or less remained in the vicinity of 0.20 per cent with a bit fluctuation the study period. The expenditure on Medical and public health as the expenditure on education has an increasing trend, till 2005-10. It was 0.07% in 1980-85 reach 0.21 in 2005-10, declined a bit to 0.17% in 2015-2018.

The expenditure on Housing remained stagnated with little fluctuation in the early phase of economic reforms and experienced continuous increases in the later phase. It was 0.05% during 1980-85, remain in this range till 1990-95, after then start increasing and reached to its highest level of 0.13% in 2005-10, then declined to 0.02% in 2015-2018. The Union government expenditure on Urban development and family welfare is very negligible and remain at the same level throughout the study period. However, in contrast to urban development, the expenditure on Labour and Employment has actually gone down during the period. It was 0.05% in 1980-85, and with a continuously declining trend, it reached to 0.05% in 2015-2018. The expenditure on Social security and welfare has shown a quite a mix trend, during one period it goes up and subsequent period it comes down, it decline drastically in 2015-18 (0.05%). The expenditure on Rural development has an increasing trend with fluctuation during the study period. It was 0.26% in 1980-85, gone up to 0.62 in 2005-10, and then declined to 0.43% in 2015-2018.

Table 7: Shares of Major Heads in Social Sector Expenditure (Union Government).
(Five year average figures, in percentage)

| Major Heads | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-18* |
|--|---------|---------|---------|-----------|---------|---------|---------|----------|
| 1) Education, art and culture | 28.37 | 23.53 | 25.63 | 23.25 | 28.83 | 26.14 | 27.16 | 20.47 |
| 2) Scientific service and research | 29.41 | 23.53 | 20.09 | 14.38 | 15.95 | 11.14 | 14.36 | 14.78 |
| 3) Medical, public health, sanitation & water supply | 9.54 | 8.38 | 9.31 | 8.69 | 10.75 | 9.73 | 10.55 | 13.54 |
| 4) Family welfare | 3.2 | 1.14 | 0.99 | 1.46 | 2.8 | 4.94 | 2.7 | 0.51 |
| 5) Housing | 7.12 | 4.14 | 3.42 | 6.13 | 8.71 | 6.0 | 4.25 | 1.66 |
| 6) Urban development | 0.26 | 0.83 | -0.24 | 0.53 | 0.85 | 1.07 | 2.16 | 2.73 |
| 8) Labour and employment | 7.11 | 5.16 | 4.28 | 3.24 | 2.77 | 1.61 | 2.24 | 3.73 |
| 10) Social security and welfare (np+p) | 6.38 | 6.68 | 4.59 | 5.83 | 2.82 | 8.03 | 8.49 | 3.70 |
| 11) Others | 8.62 | 9.17 | 9.54 | 6.77 | 3.47 | 1.62 | 2.13 | 2.40 |
| 12) Social and community service (1 to 11) | 100 | 82.56 | 77.6 | 70.28 | 76.96 | 70.28 | 74.02 | 63.51 |
| 13) Rural development | - | 17.44 | 22.4 | 29.72 | 23.04 | 29.72 | 25.98 | 34.27 |
| 14) Social sector expenditure (12+13) | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100** |

*np+p = non plan and plan expenditure. (-) = Not available. **FSW in 2015-2018 = 2.21. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates.

Source: Indian Public Finance Statistics, various issues

For analysing the shares of major heads in TSSE (Union Government), it has been observed that Education, Art and Culture remained more or less same in 1980s to 2015. It was 28.37 during 1980-85 and reached 23.25 in 1995-2000. The lowest share then reach 27.16% in 2010-15. It was 1% less than 1980-85. Scientific Services and Research was 29.41 in 1980-85, reached 11.14% in 2005-10 that was lowest one.

Medical and public health has a mix of the trend, increases in one period and then after decreases in subsequent period. It was 9.54% in 1980-85, reached 10.55% in 2010-2015. Family Welfare was 3.20 % in 1980-85 than reached the lowest level in 1990-95 at 0.99%. The expenditure share of Housing and labour and employment have declined during the period. Substantial declined in share is observed in case of labour and employment. The expenditure share of Labour and Employment was 7.11% in 1980-85, which gradually declined to 1.16% during 2005-10 that was the lowest one, after that there was slight improvement a 3.73% in 2015-2018. During 2015-18 there was a sharp decline in education, SSW, housing, when expenditure on rural development, medical public health and water supply and sanitation, urban development , labour and labour welfare improved. The overall social and community services decline and reached 63.51% in 2015-18.

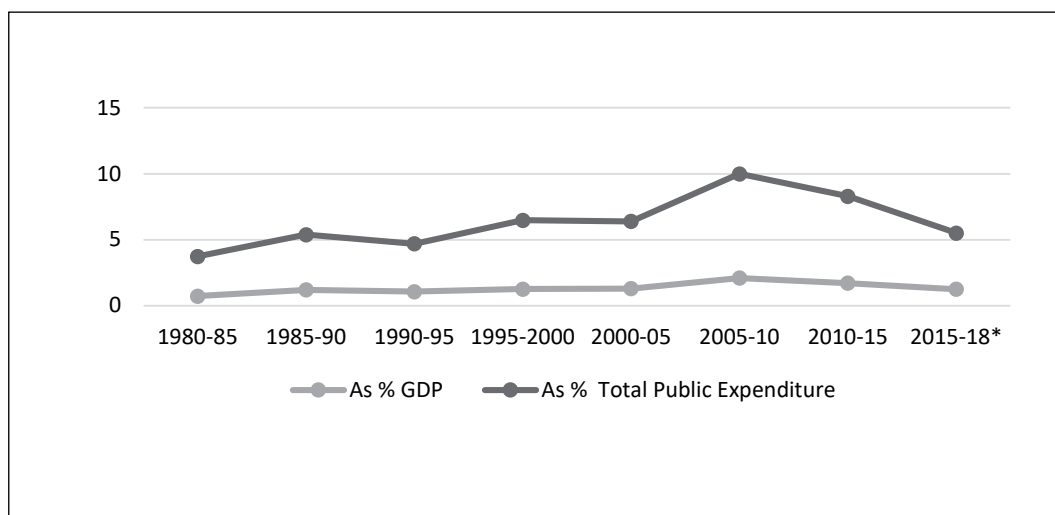
Table 8: Social Sector Expenditure by the Union Government.

| Year | As % GDP | As % Total Public Expenditure | Real Per capita expenditure (in Rs) in 2004-05 prices basis. |
|-------------|-----------------|--------------------------------------|---|
| 1980-85 | 0.73 | 3.00 | 127 |
| 1985-90 | 1.20 | 4.19 | 238 (87) |
| 1990-95 | 1.06 | 3.63 | 193 (-19) |
| 1995-2000 | 1.26 | 5.22 | 279 (44) |
| 2000-05 | 1.30 | 5.09 | 351 (26) |
| 2005-10 | 2.10 | 7.89 | 780 (122) |
| 2010-15 | 1.71 | 6.59 | 768 (-2) |
| 2015-18* | 1.25 | 4.25 | 1143 (49) |

*. Computed by author. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates.

Source: Indian Public Finance Statistics, various issues

Figure 1



Computed by author. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates.

Total social sector expenditure out of Aggregate public expenditure was lower during 1990-95 (3.63%), after that it increased gradually, but in 2000-05 declined (5.09%) and reach 4.25% in 2015-18. Real Per capita TSSE increases over the time being, except economic reform period and during 2010-2015.

It was argued that “the lack of expansion in the magnitude of Total Expenditure from the Union Budget for the large chunk of the UPA Government’s tenure (2004-2015) indicates the nature of the fiscal policy followed by it. In fact, the fiscal policies adopted by the successive governments at the Centre over the last one and a half decades have been marked by ‘fiscal conservatism’, which advocated strongly for reducing the magnitude of deficits” (CBGA, 2005,2010). We noticed that the Total public Expenditure from the Union Budget moved 7.89% to 6.59% on social sector 2005-10 to 2010-15, (5 year average) table 8. “This was mainly because of the fiscal conservatism of the policy at the Centre with the enactment of a Fiscal Responsibility and Budget Management (FRBM) Act, which was notified by the UPA Government in 2004. The FRBM Act made it legally binding for the Centre to eliminate the Revenue Deficit (in the Union Budget) and reduce the Fiscal Deficit (in the Union Budget) to less than 3% of GDP by 2009-10”(CBGA,2010). During the last decades, many left-winger policy analysts had suggested soundly for removing the FRBM Act since it hindered both the fiscal policy space for government and second prohibited it from implementing a progressive fiscal policy. Moreover, “the target set by government is arbitrary under the FRBM Act and did not follow any strong economic logic, with the fallacy of the arguments underlying fiscal conservatism in the Indian context” (Ghosh, 2012).

The findings suggest that, although the accessibility of resources has improved, though only in specific schemes framework launched by the Union government ministries in social sectors, the problem of under-utilisation, inefficiency, still persist. Overall if we looked at the Union budget it is clearly reflecting that the central government shifting the responsibilities of financing social sector expenditure to state and enhancing private partnership in social sector which is directly against the pro-poor growth. Moreover, budget statements only indicate the patterns and trends of spending over

the period in Union government intervention and their priority areas, but what matters the quality of spending money and efficiency of expenditure. A large gap in between outcome to outlay 1980 to 2018, especially in minimum social services particularly with actual implementation and social sector in general, it also reflect the lack of political commitment regarding basic social services. The overall expenditure on the social sector by the Union government is far below the required level.

Social Sector Expenditure by State Governments

Table 9: Share of States in the Total Social Sector Expenditure of Union and States Government. From 1980-2018. (Figures in five years simple average)

| Major Heads | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-2018* |
|---|---------|---------|---------|-----------|---------|---------|---------|------------|
| 1) Education, art and culture | 91 | 91 | 91 | 90 | 86 | 81 | 86 | 92 |
| 2) Scientific service and research | 1 | 2 | 2 | 3 | 3 | 3 | 6 | 5 |
| 3) Medical, public health, sanitation & water supply | 94 | 92 | 91 | 90 | 87 | 82 | 84 | 88 |
| 4) Family welfare | 83 | 92 | 93 | 86 | 70 | 44 | 69 | 95 |
| 5) Housing | 64 | 69 | 71 | 55 | 43 | 43 | 68 | 92 |
| 6) Urban Development | 99 | 91 | 105 | 96 | 94 | 94 | 93 | 94 |
| 8) Labour and employment | 67 | 59 | 61 | 60 | 59 | 60 | 66 | 57 |
| 10) Social security and welfare (np+p) | 92 | 89 | 92 | 89 | 95 | 84 | 87 | 86 |
| 11) Others | 44 | 38 | 40 | 40 | 58 | 76 | 83 | 95 |
| 12) Social and community service (1 to 11) | 85 | 84 | 85 | 84 | 82 | 77 | 82 | 87 |
| 13) Rural development | NA | 52 | 75 | 58 | 60 | 43 | 59 | 68 |
| 14) Food storage & warehousing (excluding food and food subsidy)# | NA | 98 | 97 | 97 | 91 | 85 | 82 | 70 |
| 15) Social sector expenditure (12+13+14) | 85 | 81 | 83 | 80 | 79 | 72 | 79 | 84 |

Notes: Others include broadcasting and others. *The information given in the table relates to simple five year average basis expenditures. NA= Not available. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates

Source: Indian Public Finance Statistics, Ministry of Finance, GOI, various issues.

Expenditure share of States in Education was 91 per cent in 1980-85, which remained the same till 2015-18. The expenditure share of States in Medical, Public Health and Sanitation (MPHS) in total social sector expenditure has experienced a decreasing trend till 2005-10. After 2005-10 it has gone up by 6 per cent and reached 88 per cent in 2015-18. The expenditure share of States in Family Welfare (FW) experienced high fluctuation during the period. It was 44% in 2005-10 (lowest) and 95% in 2015-18 (highest).

The expenditure share of States in Urban Development remained more or less stable around more than 90 per cent during the entire period if study with an exception during period of 1995-2000 when it reached to 105%. States' share in labour and employment remained around 60 per cent for the whole period with little fluctuations in between. Share of States in Social Security and Welfare (SSW) remained in the vicinity of 90 per cent for around two decades 1980s & 1990s. It reached 86% in 2015-18 from 92% (1990-95). Share of States in Social Community Services (SCS) remained in the vicinity of 85 per cent for 1980s. In 2000-05, after that has a declining trend, and reached 87 per cent in 2015-18. Share of States in Rural Development Expenditure, Starting with 52 per cent in 1985-90, and reached 68 per cent in 2015-18. Food storage and warehousing (FSW), was 98% in 1980-85 and had a continuously decline trend and reached 70% in 2015-18.

State's share in Total Social Sector Expenditure (TSSE) has a declining trend till 2005-10, before rising up a bit in later period 2015-18. For example, in year 1980 State's spend around 85 percent of total social sector expenditure and remaining 15 percent spent by the Union government, however over time State's share keep declining, declined to 72 percent in 2005-10 and hence then to 84 per cent in 2015-18.

It has been seen from the above that States contribute the lion share in total social sector expenditure. It is mainly because of the constitutional division of responsibilities between Union and States. Most of the components of social sector expenditure fall under head of states. Looking on the trend it can see from the Table 9 that the States' share for the total social sector was around 85 per cent in year 1980-85. However, the share of the States declined for most of the major heads during 1990s. In 2000-05, the share of the total social sector was 79 per cent, that was almost 5 per cent less than a earlier decade.

Table 10 reveals that education, art and culture experienced a decreasing trend over the period 1980-85 to 2015-18. The lowest share of education in 2010-2015. The expenditure share of SSR experienced increasing trend in first half and decreasing trend in latter half of all three decades. In 1980-85 it was 0.04% and 0.21% in 2010-2015. The share of MPH has a continuous declining trend throughout the period, except 2000-05. The share FW was 2.80% in 1980-85 which was declined and reached 1.71 in 2010-2015.

The expenditure share of Housing experienced a declining trend from 1980-85 to 1995-2000, and 1.60% in 1995-2000 was the lowest one than after increase continuously and jump 2.55% in 2010-2015. The share of Urban Development has a continuously increasing and reached 2.90% in 1980-85 to 6.50% in 2010-2015. The share Labour and employment had continuous declining trend, steeper in early and with lower rate in latter period. It was 2.70% in 1980-85 and 0.96 in 2010-2015 the lowest one.

Table 10 : Expenditure shares of Major Heads in Social Sector Expenditure by State Government: 1980-2018. (Figures in five years simple average in percentage)

| Major Heads | 1980-85 | 1985-90 | 1990-95 | 1995-2000 | 2000-05 | 2005-10 | 2010-15 | 2015-18* |
|--|---------|---------|---------|-----------|---------|---------|---------|----------|
| 1) Education, art and culture | 51.55 | 51.22 | 47.89 | 50.19 | 49.03 | 45.04 | 43.17 | 44.44 |
| 2) Scientific service and research (SSR) | 0.04 | 0.09 | 0.09 | 0.12 | 0.12 | 0.15 | 0.21 | 0.16 |
| 3) Medical, public health, sanitation & water supply | 24.44 | 21.42 | 18.69 | 18.64 | 19.16 | 17.73 | 15.1 | 18.43 |
| 4) Family welfare | 2.8 | 3.22 | 2.64 | 2.39 | 1.80 | 1.53 | 1.71 | 1.97 |
| 5) Housing | 2.19 | 1.97 | 1.64 | 1.60 | 1.76 | 1.78 | 2.55 | 3.57 |
| 6) Urban development | 2.90 | 2.03 | 2.40 | 2.72 | 3.96 | 6.24 | 6.50 | 8.40 |
| 8) Labour and employment | 2.70 | 1.62 | 1.29 | 1.19 | 1.03 | 0.95 | 0.96 | 0.95 |
| 10) Social security and welfare (np+p) | 12.19 | 11.97 | 11.06 | 12.11 | 12.74 | 15.83 | 17.55 | 4.45 |
| 11) Others | 1.18 | 1.31 | 1.24 | 1.11 | 1.32 | 1.93 | 2.3 | 2.76 |
| 12) Social and community service (1 to 11) | 100 | 94.86 | 86.94 | 90.06 | 90.93 | 91.19 | 90.05 | 85.22 |
| 13) Rural development | - | 10.28 | 13.06 | 9.94 | 9.07 | 8.81 | 9.95 | 13.81 |
| 14) Social sector expenditure (12+13) | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

Source: Indian Public Finance Statistics, various issues.

*Note: This table figures are slightly different from chapter 6, table 6.19. since its calculated as total expenditure minus Union government expenditure, that's consider all state level expenditure on social sector. (detailed mention in chapter one introduction). (-) =Not Available. *2015-2018, three years average. 2016-17 revised figures, 2017-18 budget estimates*

The expenditure share of SSW was 12.19% in 1980-85, decline further in the 1990s as 11% and reached 17.55% in 2010-2015. Others remained 1% from 1980-85 to 2000-05 than increase and reached 2.30% in 2010-2015. Social and community services was 94% in 1980-85, a decline in 1990-95 as 86%, then improve a bit and reach 85.22% in 2015-2018. The share of Rural development was 10.28 % in 1985-90 and 8.81% in 2005-2010 after that increase and reached 13.81% in 2015-2018.

As mentioned above, the main accountability for SSE lies with the States. In the combined social sector spending of Union and States, State's share in SSE was hovering around 85 per cent in 1980s came down later to 80 per cent in 1990s and further down to 70-80 per cent after then. States bear

around 3/4th of the total spending on social sector while Union bears only 1/4th of total spending on social sector. The larger expenditure incurred to state's head mainly because of division of responsibilities between Union and States by the constitution. In the Indian constitution, provision of basic needs are primary responsibilities of states government, however the Union government may provide leadership, direction and support. Apart from this, the declining of the state share in social sector expenditure also shows the declining commitment of states towards the social development in the reform period. After 2000 onwards, the total allocation for social sector accounted around 40.5% of the aggregate spending by all States.

The Issues for Human and Sustainable Development

After 2000s onwards, India achieve many positive development indicators, with higher economic growth, despite this, India is still among the developing nations with some of the lowest indicators of human and social development. Level of malnutrition, illiteracy, poverty, ill health is excessively high. The increase in income inequality, regional disparities is also a crucial matter of concern. The quality of health, education, nutrition and other basic services remain poor in most of the states and majority of the population is underprivileged of basic social services.

Policy makers are thus faced with a inconsistency -the persistence of deprivation and increasing insecurities among a large section of the population within growing success and prosperity for some. (institute for human development, 2010). UNDP (2010) indicating that Indian plans did not grant that much attention to social sector development as it deserved. Broadening disparity in between rich and the deprived and gender inequality have been identified as major challenge by human development report (2010). These inequalities arise due to disparity in distribution of income, resources, gender inequality and extreme poverty.

It has been widely acknowledged that the socio-economic condition in India have constrained the process of basic social services and the social inequalities of caste, class and gender have been identified as the major cause of basic services deprivations among mass of the people in India. Food for all, universal education and primary health care services, social protection, nutrition and labour welfare are still a distance dream in India, particularly in low income states. Political commitment and good governance need to translate in to specific reforms steps. Sustainable goals are also a simultaneous process of progressive realization of human rights. As part of planned development, India is putting its entire effort in the way of attaining the MDG's by 2015 even though the size and complexity of the country.

The high economic growth, targeted pro-poor policies, efficient decentralization, with well-organized delivery of basic services have the potential to channel the MDG's in to good governance. Stubborn inequalities, and delivery of basic services and gaps in the enactment of pro-poor programmes are the major issues in the development of social sector in India. Through India is emerging as one of the most powerful global economies, but higher economic development will become meaningful only after the emerging challenge and issues of social sector.

CONCLUSION

In the above discussion, which have deal with issue shown that overall spending on social sectors has gone up by just 3 per cent of GDP in last 35 years. India's total public spending (combined budgetary spending by Union and states) at 1980-85 was 5.09% of GDP, which reached to 8.24% in 2010-15 and it continues to be less than 10 per cent of GDP in later period till 2010-18 . Hence, the

negligible increase in SSE in last past 38 years (between 1980-and 2018) shows government apathy towards the sector and hence human development.

The deficit in social sector spending in India is mainly the ineffectiveness and inadequacy of budgetary provisioning across the states. The share of Development expenditure in total and SSE in particular experienced declined in both Union and States governments budgets during economic and financial reforms in India's social sector expenditure as compared to 1980 was lower in 1990 and also less than that of most of the other developing countries. There is an crucial need to improve SSE minimum basic social services and fund utilisation on them. There was economic reform after 1990, but the response of reform on social services expenditure was very negligible. Nevertheless, India's performance in the social sector is far adequate level.

The discussion above on SSE intimates that public spending's are too low and should be stepped up. This is except for the other issues related to its effective use and implication of the different policies and programme of social sector. The analysis it was also found that since the introduction of economic reform the expenditure on social services and poverty alleviation programme have been adversely affected, at both central and across the state level. The states priority has shifted from basic social services such as health, education, labour welfare to other major heads of social sector such as housing, urban development, social security and welfare etc in last couple of decades. Hence, we can conclude that this type of public expenditure neither promote an inclusive nor a sustainable economic development. Since it leave mass of the poor and vulnerable people from access to the basic social services. Hence this is completely misguided and fallacious to argue that higher economic growth achieve by fiscal conservative policy by states and Union government will lead the country on a sustainable development goal. In this scenario, the policy implication, amendments, fund utilisation etc. are become crucial for the success of plans and higher sustainable growth with inclusiveness. The study reiterates that the government has a vital role to play in the development of social services and investment in it to attain sustainable development goals.

ACKNOWLEDGEMENT

The author would like to thank Professor Praveen Jha for his invaluable contribution to this research work. His suggestions and comments have provided expertise during the course of this research.

FUNDING

The author received no financial support for the research, authorship, and /or publication of this article.

References

- Das, S., & Mitra, S. (2013). Restructuring Centrally Sponsored Schemes: A Brief Note on the Recent Policy Measures. *CBGA, New Delhi*.
- Dev, S. M., & Mooij, J. (2002). Social sector expenditures in the 1990s: analysis of central and state budgets. *Economic and Political Weekly*, 853-866.
- Dougherty, S. M. (2009). Labour regulation and employment dynamics at the state level in India. *Review of Market Integration*, 1(3), 295-337.
- Dreze, J., & Sen, A. (1995). India: Economic Development and Social Opportunity.
- Dreze, J., & Sen, A. (2002). Democratic practice and social inequality in India. *Journal of Asian and African studies*, 37(2), 6-37.

- Dutta, B., Panda, M. K., & Wadhwa, W. (1997). *Human development in India*. Indira Gandhi Institute of Development Research.
- Eleventh Finance Commission. (2000). Report of the Eleventh Finance Commission for 2000–2005. *Ministry of Finance, Department of Economic Affairs, Government of India, July*.
- Erden, L., & Holcombe, R. G. (2005). The effects of public investment on private investment in developing economies. *Public Finance Review*, 33(5), 575-602.
- Government of India : Economic Survey, Ministry of Finance, Economic Division.(Various issues)
- Ghosh, M. (2012). Regional economic growth and inequality in India during the pre-and post-reform periods. *Oxford Development Studies*, 40(2), 190-212.
- Gupta, S. P., & Sarkar, A. K. (1994). Fiscal Correction and Human Resource Development: Expenditure at Central and State Levels. *Economic and Political Weekly*, 741-751.
- Harris, G., & Kusi, N. (1992). The impact of the IMF on government expenditures: a study of African LDCs. *Journal of International Development*, 4(1), 73-85.
- Hazra, A. (2013). *India's Social Sector and Millennium Development Goals: Issues, Challenges and Policy Measures*. Rawat Publications.
- Himanshu. (2008). Social Sector: Continuation of Past Priorities. *Economic & Political Weekly*, 29.
- Human development report 2010.
- Jhingan, M. L. (1978). *The Economics of Development and Planning: With Special Reference to India*. Vikas.
- Joshi, S. (2006). Impact of economic reforms on social sector expenditure in India. *Economic and Political weekly*, 358-365.
- Kaur, B., & Misra, S. (2003). Social sector expenditure and attainments: An analysis of Indian states. *Reserve Bank of India occasional papers*, 24(1), 105-143.
- Kumar, A. S. (1996). UNDP's gender-related development index: A computation for Indian states. *Economic and Political Weekly*, 887-895.
- Kumar, A. S. (1997). *Poverty and Human Development in India: Getting Priorities Right*. United Nations Development Programme.
- Nagaraj, R., Varoudakis, A., & Véganonès, M. A. (2000). Long-run growth trends and convergence across Indian States. *Journal of International Development: The Journal of the Development Studies Association*, 12(1), 45-70.
- Nath, A. (2011). India's progress toward achieving the millennium development goals. *Indian journal of community medicine: official publication of Indian Association of Preventive & Social Medicine*, 36(2), 85.
- Nayak, R., Saxena, N. C., & Farrington, J. (2002). *Reaching the poor: The influence of policy and administrative processes on the implementation of government poverty schemes in India*. London: Overseas Development Institute.
- Of Bold Strokes and Fine Prints Analysis of Union Budget 2015-16. Centre for Budget and Governance Accountability.
- Prabhu, K. S. (1994). The budget and 'structural adjustment with a human face'. *Economic and Political Weekly*, 1011-1028.
- Prabhu, K. S. (1999). Social sectors during economic reforms: The Indian experience. *Oxford Development Studies*, 27(2), 187-210.
- Prabhu, K. S. (2001). *Economic reform and social sector development: A study of two Indian states* (Vol. 3). Sage Publications Pvt. Ltd.
- Rahi, M. (2011). Human development report 2010: Changes in parameters and perspectives. *Indian journal of public health*, 55(4), 272.
- Rao, M. G., & Tulasidhar, V. B. (1991). Public expenditure in India: Emerging trends. *National Institute of Public Finance and Policy, Working Paper*, (5).

- Sachs, J. D. (2012). From millennium development goals to sustainable development goals. *The Lancet*, 379(9832), 2206-2211.
- Sachs, J. D., & McArthur, J. W. (2005). The millennium project: a plan for meeting the millennium development goals. *The Lancet*, 365(9456), 347-353.
- Sarker, P. C., & Prabhu, K. S. (2001). FINANCING HUMAN DEVELOPMENT IN INDIAN STATES TRENDS AND IMPLICATIONS (1974-75-1995-96). *The Asian Economic Review*, 36.
- Sarma, E. A. S. (2005). Social Sector Allocations. *Economic and Political Weekly*, 1413-1417.
- Shariff, A., Ghosh, P. K., & Mondal, S. K. (2002). *Indian public expenditures on social sector and poverty alleviation programmes during the 1990s*. London: Overseas Development Institute.
- State Finances: A Study of Budgets. *Reserve Bank of India*. <http://www.rbi.org.in/scripts/AnnualPublications.aspx>.
- Tsujita, Y. (2005). Economic Reform and Social Sector Expenditures: A Study of Fifteen Indian States 1980/81-1999/2000.
- Twelfth Finance Commission. (2004). Report of the Twelfth Finance Commission for 2005–2010. *Ministry of Finance, Department of Economic Affairs, Government of India, July*.
- UNDP (2010). Human Development Report 2010.